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10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12 SOUTHERN DIVISION

13 HO YUAN CHEN and CHANG-HUA
14 K. CHEN,

15 Petitioners,

16 v.

17 UNITED STATES OF AMERICA,
18 DEPARTMENT OF TREASURY,
INTERNAL REVENUE SERVICE,

19 Respondent.

Case No. 8:14-mc-00023-CJC-AN

AMENDED ORDER
ACCEPTING REPORT AND
RECOMMENDATION OF UNITED
STATES MAGISTRATE JUDGE

20 Pursuant to 28 U.S.C. § 636, the Court has reviewed the petition, the
21 United States' motion to dismiss, the records on file, the Report and Recommendation of
22 the United States Magistrate Judge, and the parties' Joint Stipulation for Entry of an
23 Amended Order Accepting Report and Recommendation of United States Magistrate
24 Judge. Neither party has filed any written objections to the Report.
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27 IT IS HEREBY ORDERED that:

28 1. The Magistrate Judge's Report and Recommendation is approved

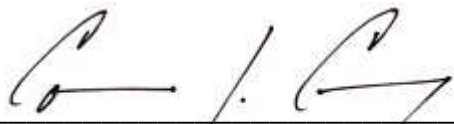
1 and accepted. This Amended Order replaces the Order entered on June 1, 2015.

2 2. The government's motion to dismiss is granted.

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4 3. The petition to quash the IRS summons served on third-party Robert Chang is
5 denied. Chang is directed to produce all requested documents and provide the requested
6 testimony before Revenue Agent Ryan Scott, or any other authorized officer or
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8 employee of the IRS, on July 8, 2015 or any other agreed upon date between the IRS and
9 Chang at the time and place listed on the summons at issue.

10 4. An amended judgment shall be entered dismissing this action with prejudice.

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12 Dated: June 16, 2015

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15 _____
16 CORMAC C. CARNEY
17 United States District Judge
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