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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA.,)	1:08cv01871 OWW DLB
)	
Petitioner,)	ORDER ADOPTING FINDINGS AND
)	RECOMMENDATION REGARDING TAX
)	SUMMONS ENFORCEMENT
v.)	(Document 7)
)	
RAFAEL C. MACIAS,)	
)	
Respondent.)	

Petitioner United States of America filed the instant action to enforce an IRS summons on September 24, 2008. On December 11, 2008, the Magistrate Judge issued [Findings and Recommendation](#) that the IRS summons issued to Respondent Rafael C. Macias be ENFORCED. This Findings and Recommendation was served on all parties and contained notice that any objections were to be filed within twenty (20) days of the date of service of the order. No objections were filed.

In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(c), this Court has conducted a *de novo* review of the case. Having carefully reviewed the entire file, the Court concludes that the Magistrate Judge's Findings and Recommendation is supported by the record and proper analysis.

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Accordingly, IT IS HEREBY ORDERED that:

1. The Findings and Recommendation issued December 11, 2008, is ADOPTED IN FULL;
2. The Petition to Enforce an IRS Summons is GRANTED;
3. Respondent is ORDERED to appear at such time and place as may be fixed by Revenue Officer David Palmer or any other proper Officer or employee of the IRS, and to produce for examining and copying the books, checks, records, papers and other data demanded by the summons.

IT IS SO ORDERED.

Dated: January 7, 2009

/s/ Oliver W. Wanger
UNITED STATES DISTRICT JUDGE