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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

MARILYN COLLINS, Revenue
Officer, et al.,

Petitioners,

vs.

ANDRE PAUL PROVOST, JR.,
et al.,

Respondent.

1:09-cv-00956-OWW-SMS

**ORDER ADOPTING FINDINGS
AND RECOMMENDATION**
(Doc. 25)

**ORDER GRANTING PETITION
TO ENFORCE IRS SUMMONS**
(Doc. 1)

**ORDER THAT RESPONDENT APPEAR
ON JANUARY 13, 2010, AND
PROVIDE TESTIMONY AND PRODUCE
DOCUMENTS FOR EXAMINATION**

Petitioners are proceeding with this civil action in this Court. The matter was referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636(b) and Local Rules 302 and 303.

On November 16, 2009, the Magistrate Judge filed Findings and a Recommendation herein which were served on Petitioners and which contained notice to Petitioners that any objections to the Findings and Recommendation were to be filed within thirty (30) days. To date, no objections to the Magistrate Judge's Findings and Recommendation have been filed.

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1 In accordance with the provisions of 28 U.S.C. § 636(b) and
2 Local 305, this Court has conducted a de novo review of this
3 case. Having carefully reviewed the entire file, the Court finds
4 the Findings and Recommendation to be supported by the record and
5 by proper analysis.

6 Accordingly, IT IS HEREBY ORDERED that:

7 1. The Findings and Recommendation, filed November 16,
8 2009, are ADOPTED IN FULL;

9 2. Petitioners' petition to enforce the IRS summons is
10 GRANTED; and,

11 3. Respondent appear before Revenue Officer Collins on
12 January 13, 2010, at 10:00 a.m., at the United States Attorney's
13 Office located at 2500 Tulare Street, Suite 4401, Fresno, CA,
14 93721, to provide testimony, and bring with him and produce for
15 examination documents in obedience to the summons that issued on
16 August 12, 2008.

17 IT IS SO ORDERED.

18 **Dated: December 14, 2009**

/s/ Oliver W. Wanger
UNITED STATES DISTRICT JUDGE