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**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA)	1:09-cv-00961-AWI-GSA
and MARILYN COLLINS, Revenue)	
Officer, Internal Revenue Service,)	ORDER ADOPTING FINDINGS AND
)	RECOMMENDATIONS (Doc. 20)
 Petitioners,)	
)	ORDER GRANTING PETITION TO
 v.)	ENFORCE SUMMONS (Doc. 1)
)	
SHERI I. PROVOST,)	ORDER THAT RESPONDENT
)	APPEAR ON JANUARY 13, 2010, AND
 Respondent.)	PRODUCE DOCUMENTS FOR
_____)	EXAMINATION

Petitioners are proceeding with a civil action in this Court. The matter was referred to the Magistrate Judge pursuant to Title 28 of the United States Code section 636(b) and Local Rules 72-302 and 72-303.

On November 16, 2009, the Magistrate Judge filed Findings and Recommendations regarding the petition to enforce the Internal Revenue Service summons which were served on all parties and contained notice that any objections to the Findings and Recommendations were to be filed within thirty (30) days. To date, no objections to the Magistrate Judge’s Findings and Recommendations have been filed.

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1 In accordance with the provisions of Title 28 of the United States Code section
2 636(b), this Court has conducted a *de novo* review of this case. Having carefully
3 reviewed the entire file, the Court finds the Findings and Recommendations to be
4 supported by the record and by proper analysis.

5 Accordingly, IT IS HEREBY ORDERED that:

- 6 1. The Findings and Recommendations, filed November 16, 2009, are
7 ADOPTED IN FULL;
- 8 2. Petitioners' petition to enforce the IRS summons is GRANTED; and
- 9 3. Respondent Sheri I. Provost appear before Revenue Officer Collins on
10 January 13, 2010, at 10:00 a.m., at the United States Attorney's Office
11 located at 2500 Tulare Street, Suite 4401, Fresno, California 93721, to
12 provide testimony, and bring with her and produce for examination
13 documents in obedience to the summons that issued on August 12, 2008.

14
15 IT IS SO ORDERED.

16 **Dated: December 18, 2009** /s/ Anthony W. Ishii
17 CHIEF UNITED STATES DISTRICT JUDGE