

1 BENJAMIN B. WAGNER
 United States Attorney
 2 GLEN F. DORGAN (SBN 160502)
 Assistant United States Attorney
 3 United States Courthouse
 2500 Tulare Street, Suite 4401
 4 Fresno, California 93721
 Telephone: (559) 497-4000
 5 Facsimile: (559) 497-4099

6 Attorneys for Petitioners United States of America
 and Revenue Officer Lorena Ramos

7
 8 **UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**

10
 11 UNITED STATES OF AMERICA and)
 LORENA RAMOS, Revenue)
 12 Officer, Internal Revenue Service,)
)
 13 Petitioners,)
)
 14 v.)
)
 15 JEFFREY D. SETTLE, KATHRYN A)
 SETTLE, and JEFFREY D. SETTLE, as)
 16 president of Settco Ltd.,)
)
 17 Respondents.)
 18)

1:09-cv-02254-LJO-SKO

**PETITIONERS' NOTICE OF
 COMPLIANCE AND SUGGESTION TO
 CLOSE FILE; ORDER THEREON**

19 TO THIS HONORABLE COURT:

20 PLEASE TAKE NOTICE:

21 1. Petitioner and Respondents met and conferred concerning the documents and
 22 information sought by the summons at issue in the above-captioned tax summons enforcement
 23 proceeding.

24 2. While Respondents did not produce all documents sought by the summons,
 25 Respondents and their tax advisor made representations to Petitioner that the missing documents
 26 do not exist.

27 ///

28 ///

1 3. Based on (i) Respondents' production of a substantial portion of the documents
2 sought; (ii) Respondents representations about missing documents; and (iii) the fact that the
3 summons is limited in scope of time and is not a "continuing" summons, it is Petitioner's view
4 that Respondents have materially complied with the summons at issue.

5 THEREFORE, Petitioner submits that the case can and should be closed, without
6 prejudice to Petitioner's right to proceed with further investigation through service of a
7 continuing summons and, if necessary, to initiate any new Court proceedings to enforce any such
8 continuing summons. A proposed order is attached.

9 Date: April 18, 2011

BENJAMIN B. WAGNER
United States Attorney

10
11 By: /s/ Glen F. Dorgan
GLEN F. DORGAN
Assistant United States Attorney

12
13 Attorneys for Petitioners
United States of America and Revenue
Officer Lorena Ramos

14
15 ORDER

16 Based upon Petitioners' statement that Respondents have materially complied, this case is
17 hereby closed.

18 IT IS SO ORDERED.

19 Dated: April 19, 2011

/s/ Lawrence J. O'Neill
UNITED STATES DISTRICT JUDGE