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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,)

1:09-cv-02254-LJO-DLB

**ORDER TO SHOW CAUSE RE:
 ENFORCEMENT OF INTERNAL
 REVENUE SERVICE SUMMONSES**

14 v.

15 JEFFREY D. SETTLE, KATHRYN A.)
 SETTLE, and JEFFREY D. SETTLE, as)
 16 president of Settco Ltd.,)
 17)
 Respondent)

Date: February 19, 2010
 Time: 9:00 a.m.
 Ctrm: 9

18

19 Upon review of Petitioners United States of America and Revenue Officer Lorena Ramos'
 20 Verified Petition to Enforce Internal Revenue Service Summonses and the Memorandum of
 21 Points and Authorities filed in support of the petition,

22 IT IS HEREBY ORDERED that Respondents JEFFREY D. SETTLE, individually and as
 23 president of Settco, Ltd., and KATHRYN A. SETTLE ("Respondents") appear before United
 24 States Magistrate Judge Dennis L. Beck, in Courtroom No. 9, in the United States Courthouse,
 25 2500 Tulare Street, Fresno, California, 93721, on Friday, February 19, 2010, at 9:00 a.m. to show
 26 cause why they should not be compelled to obey the Internal Revenue Service summonses served
 27 upon them on May 6, 2009 and attached to the United States' Verified Petition to Enforce
 28 Internal Revenue Service Summons.

1 IT IS HEREBY FURTHER ORDERED that a copy of this Order to Show Cause,
2 together with one copy each of the Verified Petition to Enforce Internal Revenue Service
3 Summonses and the Memorandum of Points and Authorities filed in support of the petition, shall
4 be served upon Respondents on or before January 22, 2010, unless such service cannot be made
5 despite reasonable efforts. If Petitioners are unable to serve Respondents despite making
6 reasonable efforts to do so, the documents may be served by any other means of service permitted
7 by Federal Rules of Civil Procedure 4(e) or petitioners may request a court order granting leave
8 to serve by other means. See Fed. R. Civ. P. 81(a)(5).

9 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of this
10 Order to Show Cause and accompanying papers, Respondents shall file and serve a written
11 response to the Petition to Enforce Internal Revenue Service Summonses, supported by
12 appropriate declaration(s), as well as any motions the Respondents desire to make. The United
13 States may file a reply no later than five days before the hearing. All motions and issues raised by
14 the Respondents will be considered on the return date of this Order, and any uncontested
15 allegations in the Verified Petition to Enforce Internal Revenue Service Summonses will be
16 deemed admitted. Issues that are not raised by motion, or are not brought into controversy by the
17 responsive pleadings and supported by declaration(s), will not be considered on the return date of
18 this Order.

19 IT IS HEREBY FURTHER ORDERED that if the summonses are ordered to be
20 enforced, the Court shall retain jurisdiction to enforce its order by its contempt power.

21
22 IT IS SO ORDERED.

23 **Dated: January 8, 2010**

/s/ Dennis L. Beck
UNITED STATES MAGISTRATE JUDGE