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

11 UNITED STATES OF AMERICA,)	Case No. 1:11-cv-00424-LJO-SKO
)	
12 Petitioner,)	ORDER TO SHOW CAUSE RE:
)	ENFORCEMENT OF INTERNAL
13 v.)	REVENUE SERVICE SUMMONS
)	
14 MIKE BRIGGS,)	Date: Wednesday, May 11, 2011
)	Time: 9:30 a.m.
15 Respondent.)	Ctrm: 8 (Honorable Sheila K. Oberto)
)	
16)	
17)	
18)	

19 Upon review of the Verified Petition to Enforce Internal Revenue Service Summons and the
 20 Memorandum of Points and Authorities filed in support of the petition by the United States of
 21 America and Revenue Officer Evan Moses (collectively, "Petitioner"),

22 IT IS HEREBY ORDERED that Respondent, MIKE BRIGGS, appear before United States
 23 Magistrate Judge Sheila K. Oberto, in Courtroom No. 8, in the United States Courthouse, 2500
 24 Tulare Street, Fresno, California, 93721, on Wednesday, May 11, 2011, at 9:30 a.m. to show cause
 25 why he should not be compelled to obey the Internal Revenue Service summons served upon him
 26 on May 14, 2010, and attached to the United States' Verified Petition to Enforce Internal Revenue
 27 Service Summons.

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1 IT IS HEREBY FURTHER ORDERED that a copy of this Order to Show Cause, together
2 with one copy each of the Verified Petition to Enforce Internal Revenue Service Summons and the
3 Memorandum of Points and Authorities filed in support of the petition, shall be served upon
4 Respondent on or before March 30, 2011, unless such service cannot be made despite reasonable
5 efforts. If Petitioner is unable to serve Respondent despite making reasonable efforts to do so, the
6 documents may be served by any other means of service permitted by Federal Rules of Civil
7 Procedure 4(e), or Petitioner may request a court order granting leave to serve by other means. See
8 Fed. R. Civ. P. 81(a)(5).

9 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of this Order
10 to Show Cause and accompanying papers, Respondent shall file and serve a written response to the
11 Petition to Enforce Internal Revenue Service Summons, supported by appropriate declaration(s), as
12 well as any motions the Respondents desire to make. The Petitioner may file a reply within 7 days
13 after service of Respondent's written response. All motions and issues raised by the Respondent will
14 be considered by the Court, but any uncontested allegations in the Verified Petition to Enforce
15 Internal Revenue Service Summons will be deemed admitted.

16 IT IS HEREBY FURTHER ORDERED that if the summons is ordered to be enforced, the
17 Court shall retain jurisdiction to enforce its order by its contempt power.

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19 IT IS SO ORDERED.

20 **Dated: March 22, 2011**

/s/ Sheila K. Oberto
UNITED STATES MAGISTRATE JUDGE