1 BENJAMIN B. WAGNER United States Attorney YOSHINORI H. T. HİMEL #66194 2 Assistant United States Attorney 3 **United States Courthouse** 2500 Tulare Street, Suite 4401 Fresno, California 93721 Telephone: (559) 497-4000 Facsimile: (559) 497-4099 5 6 Attorneys for Petitioner United States of America 7 UNITED STATES DISTRICT COURT 8 EASTERN DISTRICT OF CALIFORNIA 9 10 11 UNITED STATES OF AMERICA, Case No. 1:11-cv-00431-LJO-SMS 12 **ORDER TO SHOW CAUSE RE:** ENFORCEMENT OF INTERNAL Petitioner, REVENUE SERVICE SUMMONS 13 v. 14 Date: Friday, May 13, 2011 Time: 9:30 a.m. 15 VANESSA LARA-DAVILA, Ctrm: 7 (Honorable Sandra M. Snyder) 16 Respondent. 17 18 19 Upon review of the Verified Petition to Enforce Internal Revenue Service Summons and the Memorandum of Points and Authorities filed in support of the petition by the United States 20 21 of America and Revenue Officer Lorena Ramos (collectively, "Petitioner"), 22 IT IS HEREBY ORDERED that Respondent, VANESSA LARA-DAVILA, appear 23 before United States Magistrate Judge Sandra M. Snyder, in Courtroom No. 7, in the United 2.4 States Courthouse, 2500 Tulare Street, Fresno, California, 93721, on Friday, May 13, 2011, at 25 9:30 a.m. to show cause why she should not be compelled to obey the Internal Revenue Service 26 summons served upon her on January 7, 2010, and attached to the United States' Verified 27 Petition to Enforce Internal Revenue Service Summons. /// 28 1

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

IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of this Order to Show Cause and accompanying papers, Respondent shall file and serve a written response to the Petition to Enforce Internal Revenue Service Summons, supported by appropriate declaration(s), as well as any motions the Respondents desire to make. The United States may file a reply. Only issues raised by the written response and supported by declaration(s) will be considered on the return date of this Order, and any uncontested allegations in the Verified Petition to Enforce Internal Revenue Service Summons will be deemed admitted.

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

IT IS SO ORDERED.

Dated: March 23, 2011 /s/ Sandra M. Snyder
UNITED STATES MAGISTRATE JUDGE