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

11 UNITED STATES OF AMERICA,)	Case No. 1:11-cv-00443-LJO-SKO
)	
12 Petitioner,)	ORDER ADOPTING MAGISTRATE
)	JUDGE’S FINDINGS AND
13 v.)	RECOMMENDATIONS AND
)	ENFORCING I.R.S. SUMMONS
14)	
15 ROCIO STINER,)	
)	
16 Respondent.)	

17 The United States here petitions for enforcement of an I.R.S. summons. The matter
18 was placed before United States Magistrate Sheila K. Oberto under 28 U.S.C. § 636, *et seq.*,
19 and Local Rule 73-302.

20 The Verified Petition to Enforce Internal Revenue Service Summons (“Petition”)
21 initiating this proceeding seeks to enforce an administrative summons, attached as Exhibit
22 A to the Petition. The summons aids Revenue Officer Michael Papasergia’s investigation
23 of Rocio Stiner, sole member of First Source Staffing, LLC, to obtain financial information
24 for the collection of assessed Employer's Federal Quarterly Tax (Form 941) for the tax
25 periods ending June 30, 2009, and December 31, 2009.

26 On March 23, 2011, Judge Oberto issued an Order to Show Cause ordering the
27 respondent, Rocio Stiner, to show cause why the I.R.S. summons issued to her on March 16,
28 2010, should not be enforced. The Petition, Points and Authorities, and Order to Show

1 Cause were served upon Respondent under Fed. R. Civ. P. 4(e). Respondent did not file a
2 written response.

3 The matter went before Judge Oberto for hearing on May 11, 2011. Yoshinori H. T.
4 Himel appeared for petitioner, and investigating Revenue Officer Michael Papasergia was
5 present. Respondent appeared and stated that she was willing to comply with the summons.
6 Judge Oberto filed Findings and Recommendations on May 19, 2011, recommending
7 enforcement. Neither side filed objections to the Magistrate Judge's findings and
8 recommendations.

9 This Court reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
10 Local Rule 72-304. This Court is satisfied that the Magistrate Judge's findings and
11 recommendations are supported by the record and by proper analysis, that there is no
12 evidence of referral of this case by the Internal Revenue Service to the Department of Justice
13 for criminal prosecution in the record before the Court, and that the requested and unopposed
14 summons enforcement should be granted. Accordingly, it is hereby ORDERED as follows:

15 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
16 Enforcement, filed May 19, 2011, are ADOPTED IN FULL.

17 2. The I.R.S. summons issued to respondent, Rocio Stiner, sole member of First
18 Source Staffing, LLC, is ENFORCED.

19 3. Respondent, Rocio Stiner, is ORDERED to appear at the I.R.S. offices at 4825
20 Coffee Road, Bakersfield, California 93308, before Revenue Officer Michael Papasergia,
21 or his designated representative, on June 22, 2011, at 11:00 a.m., or at a time and date to be
22 set in writing by Revenue Officer Papasergia, then and there to be sworn, to give testimony,
23 and to produce for examining and copying the books, checks, records, papers and other data
24 demanded by the summonses, the examination to continue from day to day until completed.

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1 4. The court retains jurisdiction for further proceedings should they become
2 necessary.

3 IT IS SO ORDERED.

4 **Dated: June 2, 2011**

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

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