

BENJAMIN B. WAGNER
United States Attorney
YOSHINORI H. T. HIMEL #66194
Assistant United States Attorney
Eastern District of California
501 I Street, Suite 10-100
Sacramento, CA 95814-2322
Telephone: (916) 554-2760
Facsimile: (916) 554-2900

Attorney for Petitioner United States of America

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

UNITED STATES OF AMERICA,	}	Case No. 1:11-cv-01210-OWW-MJS
Petitioner,		ORDER TO SHOW CAUSE RE: ENFORCEMENT OF INTERNAL REVENUE SERVICE SUMMONS
v.	Date: Friday, September 23, 2011	
JEFFREY A. GRANDSTAFF,	Time: 9:30 a.m.	
Respondent.	Ctrm: #6 (Hon. Michael J. Seng)	

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 of America,

IT IS HEREBY ORDERED that Respondent, JEFFREY A. GRANDSTAFF, appear before United States Magistrate Judge Michael J. Seng, in Courtroom No. 6, in the United States Courthouse, 2500 Tulare Street, Fresno, California, 93721, on Friday, September 23, 2011, at 9:30 a.m. to show cause why he should not be compelled to obey the Internal Revenue Service summons served upon him on December 8, 2010, and attached to the United States' Verified Petition to Enforce Internal Revenue Service Summons.

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 by any means of service permitted by Fed. R. Civ. P. 4(e), on or before August 29, 2011, unless such service cannot be made despite reasonable efforts. If Petitioner is unable to serve Respondent despite making reasonable efforts to do so, 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. Petitioner 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. If the summons is enforced, the Court should retain jurisdiction to enforce its order by its contempt power.

IT IS SO ORDERED.

Dated: July 28, 2011

/s/ *Michael J. Leng*
UNITED STATES MAGISTRATE JUDGE