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

UNITED STATES OF AMERICA,	)	Case No. 1:11-cv-01241-LJO-GSA
	)	
Petitioner,	)	<b>ORDER TO SHOW CAUSE RE:</b>
	)	<b>ENFORCEMENT OF INTERNAL</b>
v.	)	<b>REVENUE SERVICE SUMMONS</b>
	)	
ERNEST QUIER,	)	TAXPAYER: E. A. QUIER, INC.
	)	
Respondent.	)	<b>Date: Friday, September 23, 2011</b>
	)	<b>Time: 9:30 a.m.</b>
	)	<b>Ctrm: 10 (Honorable Gary S. Austin)</b>
_____	)	

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, ERNEST QUIER, appear before United States Magistrate Judge Gary S. Austin, in Courtroom 10, 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 6, 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

1 Summons and the Memorandum of Points and Authorities filed in support of the petition,  
2 shall be served upon Respondent by any means of service permitted by Fed. R. Civ. P.  
3 4(e), **on or before August 12, 2011**, unless such service cannot be made despite  
4 reasonable efforts. If Petitioner is unable to serve Respondent despite making reasonable  
5 efforts to do so, Petitioners may request a court order granting leave to serve by other  
6 means. *See* Fed. R. Civ. P. 81(a)(5).

7 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of  
8 this Order to Show Cause and accompanying papers, Respondent shall file and serve a  
9 written response to the Petition to Enforce Internal Revenue Service Summons, supported  
10 by appropriate declaration(s), as well as any motions the Respondents desire to make.  
11 Petitioner may file a reply. Only issues raised by the written response and supported by  
12 declaration(s) will be considered on the return date of this Order, and any uncontested  
13 allegations in the Verified Petition to Enforce Internal Revenue Service Summons will be  
14 deemed admitted. If the summons is enforced, the Court should retain jurisdiction to  
15 enforce its order by its contempt power.

16  
17 IT IS SO ORDERED.

18 **Dated: July 28, 2011**

**/s/ Gary S. Austin**  
UNITED STATES MAGISTRATE JUDGE