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6 **UNITED STATES DISTRICT COURT**

7 EASTERN DISTRICT OF CALIFORNIA

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9 UNITED STATES OF AMERICA,

CASE NO. 1:11-cv-01250-AWI-SMS

10 Plaintiff,

ORDER ADOPTING

11 v.

FINDINGS AND RECOMMENDATIONS  
AND ENFORCING I.R.S. SUMMONS

12 NATHAN D. BACON,

13 Respondent.

(Doc. 12)

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16 The United States petitioned for enforcement of an I.R.S. summons issued by Revenue  
17 Officer Martha Rodriguez to Respondent Nathan D. Bacon. The matter was referred to United  
18 States Magistrate Judge Sandra M. Snyder pursuant to 28 U.S.C. § 636 *et seq.* and Local Rule  
19 72-302.

20  
21 On August 2, 2011, the Magistrate Judge ordered Respondent to show cause why the  
22 I.R.S. summons issued to him on January 7, 2011, should not be enforced. The Petitioner served  
23 Respondent with the Petition, Points and Authorities, and Order to Show Cause in conformity  
24 with F.R.Civ.P. 4. Respondent neither filed an opposition to enforcement under paragraph 3,  
25 page 2 of the order to show cause nor appeared at the November 16, 2011 hearing before the  
26 Magistrate Judge.  
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1 On November 23, 2011, the Magistrate Judge filed Findings and Recommendations,  
2 finding that the summons enforcement requirements had been satisfied and recommending  
3 enforcement of the summons. Petitioner served Respondent by mail with the Findings and  
4 Recommendations on December 19, 2011.  
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6 The Findings and Recommendations provided ten days for the filing of objections.  
7 Neither party filed objections.

8 In accordance with the provisions of 28 U.S.C. § 636 (b)(1)(C), this Court has conducted  
9 a *de novo* review of this case. Having carefully reviewed the entire file, the Court finds the  
10 Findings and Recommendations to be supported by the record and proper analysis, and  
11 determines that the summons enforcement is properly granted.  
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13 Accordingly, the Court hereby ORDERS:

- 14 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons  
15 Enforcement, filed November 23, 2011, are hereby adopted in full.
- 16 2. The I.R.S. summons issued to Respondent is hereby enforced.
- 17 3. Respondent, Nathan D. Bacon, is ordered to appear before investigating Revenue  
18 Officer Michael Nicholas, or his designated representative, as the I.R.S. offices at  
19 1533 Lakewood Avenue, Modesto, California 95355, 21 days after the issuance of  
20 this order, at 10:00 a.m., or such later date and time to be set by Revenue Officer  
21 Nicholas, then and there to be sworn, to give testimony, and to produce for  
22 examination and copying the books, checks, records, papers and other data  
23 demanded by the summons. The examination shall continue from day to day until  
24 completed.  
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4. The Clerk of Court is directed to serve this and future orders by mail to Mr. Nicholas D. Bacon, 30019 Westlake Drive, Menifee, CA 92584.

IT IS SO ORDERED.

Dated: January 14, 2012

  
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CHIEF UNITED STATES DISTRICT JUDGE