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7
 8 **UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**

10
 11 UNITED STATES OF AMERICA,) Case No. 1:11-cv-01621-LJO-BAM
 12)
 Petitioner,)
 13) **ORDER ADOPTING MAGISTRATE**
 v.) **JUDGE'S FINDINGS AND**
) **RECOMMENDATIONS AND**
 14 FELIPE CARRANCO, General Partner,) **ENFORCING I.R.S. SUMMONS**
 15)
 Respondent.) Taxpayer: F&J Carranco Farm Labor
 16)

17 The United States here petitions for enforcement of an I.R.S. summons issued by
 18 investigating Revenue Officer Lisa Cumiford. The matter was placed before United
 19 States Magistrate Judge Barbara A. McAuliffe under 28 U.S.C. § 636 *et seq.* and Local
 20 Rule 73-302. On September 27, 2011, Judge Beck issued an Order to Show Cause,
 21 ordering the respondent, Felipe Carranco, General Partner of F&J Carranco Farm Labor,
 22 to show cause why the I.R.S. summons issued to him on March 18, 2011, should not be
 23 enforced. The Petition, Points and Authorities, and Order to Show Cause were served
 24 upon the respondent in conformity with Fed. R. Civ. P. 4. Respondent did not file an
 25 opposition to enforcement under paragraph on page 3 of the Order to Show Cause.

26 At the show-cause hearing held before Judge McAuliffe on November 18, 2011,
 27 respondent failed to appear. On November 29, 2011, Judge McAuliffe filed Findings and
 28 Recommendations, finding that the requirements for summons enforcement had been

1 satisfied and recommending that the summons be enforced. Neither side filed objections
2 to the Magistrate Judge's findings and recommendations.

3 I have reviewed the entire record de novo under 28 U.S.C. § 636(b)(1)(C) and
4 Local Rule 72-304. I am satisfied that the Magistrate Judge's findings and
5 recommendations are supported by the record and by proper analysis, and that the
6 requested and unopposed summons enforcement should be granted. Accordingly, it is
7 hereby ORDERED as follows:

8 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
9 Enforcement, filed November 29, 2011, are ADOPTED IN FULL.

10 2. The I.R.S. summons issued to respondent, Felipe Carranco, is ENFORCED.

11 3. Respondent, Felipe Carranco, General Partner of F&J Carranco Farm Labor, is
12 ORDERED to appear at the I.R.S. offices at 2525 Capitol Street, Suite 206, Fresno,
13 California, 93721, before Revenue Officer Lisa Cumiford, or her designated
14 representative, on the 21st day after the issuance of this order, or at an alternate time and
15 date to be set in writing by Revenue Officer Cumiford, then and there to be sworn, to give
16 testimony, and to produce for examining and copying the books, checks, records, papers
17 and other data demanded by the summons, the examination to continue from day to day
18 until completed.

19 IT IS SO ORDERED.

20 **Dated:** December 19, 2011 /s/ Lawrence J. O'Neill
21 UNITED STATES DISTRICT JUDGE