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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. 1:12-cv-00701-LJO-SMS

10 Plaintiff,

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

11 v.

12 KENDALL O. BATES,

13 Respondent.

(Doc. 8)

14 \_\_\_\_\_/

15 The United States petitioned for enforcement of an I.R.S. summons issued August 5,  
16 2011, to secure payment of assessed tax liabilities for Respondent Kendall O. Bates for the tax  
17 years ending December 31, 2000; December 31, 2001; December 31, 2003; December 31, 2004;  
18 December 31, 2005, and December 31, 2006. The matter was referred to United States  
19 Magistrate Judge Sandra M. Snyder pursuant to 28 U.S.C. § 636 *et seq.* and Local Rule 72-302.

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21 On May 4, 2012, the Magistrate Judge ordered Respondent to show cause why the I.R.S.  
22 summons issued to him on August 5, 2011, should not be enforced. The Petitioner served  
23 Respondent with the Verified Petition, Points and Authorities, and a certified copy of the Order  
24 to Show Cause in conformity with F.R.Civ.P. 4. Respondent neither filed an opposition to  
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1 enforcement under paragraph 8, page 3 of the order to show cause nor appeared at the July 18,  
2 2012 hearing before the Magistrate Judge.

3           On July 24, 2012, the Magistrate Judge filed Findings and Recommendations, finding  
4 that the summons enforcement requirements had been satisfied and recommending enforcement  
5 of the summons. The Clerk of Court served Respondent by mail with the Findings and  
6 Recommendations on July 24, 2012.

7           The Findings and Recommendations provided ten days for the filing of objections.  
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9 Neither party filed objections.

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

14           Accordingly, the Court hereby ORDERS:

- 15           1.     The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons  
16                   Enforcement, filed July 24, 2012, are hereby adopted in full.
- 17           2.     The I.R.S. summons issued to Respondent is hereby enforced.
- 18           3.     Respondent Kendall O. Bates is ordered to appear before investigating Revenue  
19                   Officer Lorena Ramos, or her designated representative, as the I.R.S. offices at  
20                   2525 Capitol Street, Suite 206, Fresno, California 93721-2227, 21 days after the  
21                   issuance of this order, at 10:00 a.m., or such later date and time to be set in  
22                   writing by Revenue Officer Ramos, then and there to be sworn, to give testimony,  
23                   and to produce for examination and copying the books, checks, records, papers  
24                   and to produce for examination and copying the books, checks, records, papers  
25                   and to produce for examination and copying the books, checks, records, papers  
26                   and to produce for examination and copying the books, checks, records, papers  
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1 and other data demanded by the summons. The examination shall continue from  
2 day to day until completed.

- 3 4. The Clerk of Court is directed to serve this and future orders by mail to Mr.  
4 Kendall O. Bates, P.O. Box 25335, Fresno, CA 93729-5335.  
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7 IT IS SO ORDERED.

8 **Dated:** August 9, 2012

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

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