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

|                                    |   |   |
|------------------------------------|---|---|
| UNITED STATES OF AMERICA,          | ) | 1:12-cv-02036-LJO-MJS                                       |
|                                    | ) |   |
| Petitioner,                        | ) | <b>ORDER TO SHOW CAUSE RE:</b>                              |
|                                    | ) | <b>ENFORCEMENT OF INTERNAL</b>                              |
| v.                                 | ) | <b>REVENUE SERVICE SUMMONS</b>                              |
|                                    | ) |   |
|                                    | ) | Taxpayer: MUSTANG RANCH II, INC.                            |
| MARK B. CAPPS, Corporate Vice      | ) |   |
| President, Mustang Ranch II, Inc., | ) | <b>Date: February 22, 2013</b>                              |
|                                    | ) | <b>Time: 9:00 a.m.</b>                                      |
| Respondent.                        | ) | <b>Ctrm: 8, 6<sup>th</sup> Floor (Hon. Michael J. Seng)</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, MARK B. CAPPS, Corporate Vice  
 President, Mustang Ranch II, Inc., appear before United States Magistrate Judge Michael  
 J. Seng, in his Courtroom in the United States Courthouse, 2500 Tulare Street, Fresno,  
 California, 93721, on February 22, 2013, at 9:00 a.m. to show cause why Respondent  
 should not be compelled to obey the Internal Revenue Service summons served upon  
 Respondent on April 30, 2012, and attached to the United States' Verified Petition to  
 Enforce Internal Revenue Service Summons.

1 IT IS FURTHER ORDERED that a copy of this Order to Show Cause, together  
2 with one copy each of the Verified Petition to Enforce Internal Revenue Service  
3 Summons and the Memorandum of Points and Authorities filed in support of the petition,  
4 shall be served upon Respondent by any means of service permitted by Fed. R. Civ. P.  
5 4(e). To allow adequate time for Petitioner and the Court to deal with any written  
6 response filed under the next paragraph, service should be performed on or before  
7 January 18, 2013. If Petitioner is unable to serve Respondent despite making reasonable  
8 efforts to do so, Petitioner may request a court order granting leave to serve by other  
9 means. See Fed. R. Civ. P. 81(a)(5).

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

19 It is SO ORDERED.  
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23 IT IS SO ORDERED.

24 Dated: December 21, 2012 /s/ Michael J. Long  
25 UNITED STATES MAGISTRATE JUDGE  
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