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8 **IN THE UNITED STATES DISTRICT COURT**
 9 **EASTERN DISTRICT OF CALIFORNIA**

11 UNITED STATES OF AMERICA,
 12
 Petitioner,
 13
 v.
 14 ELDO M. KLINGENBERG, JR.,
 15
 Respondent.
 16
 17

1:14-cv-01263-LJO-BAM

**ORDER ADOPTING MAGISTRATE
 JUDGE'S FINDINGS AND
 RECOMMENDATIONS AND ENFORCING
 I.R.S. SUMMONS**

(Doc. 13)

18
 19 The United States petitions for enforcement of an I.R.S. summons issued August 28,
 20 2012, as part of its Revenue Officer's investigation of the respondent to secure information
 21 needed to collect assessed Form 1040 income taxes for tax years ending December 31, 1998,
 22 December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December
 23 31, 2003, December 31, 2007, and December 31, 2008. The matter was referred to United
 24 States Magistrate Judge Barbara A. McAuliffe pursuant to U.S.C. § 636, *et seq.*, and Local Rule
 25 72-302.

26 On September 5, 2014, the Magistrate Judge ordered Respondent to show cause why the
 27 I.R.S. summons issued to him August 28, 2012, should not be enforced. The Petitioner served
 28 Respondent with the Verified Petition, Points and Authorities, and a certified copy of the Order

1 to Show Cause, in Conformity with Fed. R. Civ. P. 4. Respondent filed a document titled "No
2 Objection," to the enforcement under paragraph 7 of the order to show cause. He did not appear
3 at the October 10, 2014, hearing before the Magistrate Judge. On October 17, 2014, the
4 Magistrate Judge filed Findings and Recommendations, finding that the summons enforcement
5 requirements had been satisfied and recommending enforcement of the summons. The Clerk of
6 Court served Respondent by mail with the Findings and Recommendations on October 17, 2014.

7 The Findings and Recommendations provided 10 days for the filing of objections.
8 Neither party filed objections.

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

13 Accordingly, the Court hereby ORDERS:

14 1. The Magistrate Judge's Findings and Recommendations Re: I.R.S. Summons
15 Enforcement, filed October 17, 2014, hereby are ADOPTED IN FULL.

16 2. The I.R.S. Summons issued to Respondent is hereby ENFORCED.

17 3. Respondent, Eldo M. Klingenberg, Jr., is ORDERED to file by mail with Revenue
18 Officer Beedie at his I.R.S. offices at 4825 Coffee Road, Bakersfield, California 93308, an IRS
19 Form 433-A ("Collection Information Statement for Wage Earners and Self-Employed
20 Individuals"), completed and signed under penalty of perjury, with all required attachments, 21
21 days after the filing date of this summons enforcement order.

22 4. Respondent is ORDERED to appear at the United States Attorney's Offices at 123
23 North San Francisco Street, Suite 410, Flagstaff, Arizona 86001, or at 4825 Coffee Road,
24 Bakersfield, California, before Revenue Officer Beedie or his designated representative, on the
25 thirty-fifth (35th) day after the filing date of the District Judge's summons enforcement order, or
26 on a later date to be set in writing by Revenue Officer Beedie, then and there to be sworn, to
27 give testimony, and to produce for examining and copying any additional books, checks,
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1 records, papers and other data demanded by the summons, the examination to continue from day
2 to day until completed.

3 5. This Court retains jurisdiction of the proceeding to enforce its orders by means of
4 its contempt power.

5 6. THE CLERK SHALL SERVE this and further orders by mail to Eldo M.
6 Klingenberg, Jr., P.O. Box 50695, Parks, AZ 86018.

7
8 **SO ORDERED**

9 **Dated: November 7, 2014**

10 /s/ Lawrence J. O'Neill
11 **United States District Judge**