

1 On March 2, 2015, the Magistrate Judge filed Findings and Recommendations, finding that the
2 summons enforcement requirements had been satisfied and recommended enforcement of the
3 summons. (Doc. 18). The Clerk of Court served Respondent by mail with the Findings and
4 Recommendations on March 2, 2015. (Doc. 18).

5 The Findings and Recommendations provided 14 days for the filing of objections.
6 Neither party has filed objections.

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

11 Accordingly, the Court hereby ORDERS:

- 12 1. The Magistrate Judge’s Findings and Recommendations Re: I.R.S. Summons
13 Enforcement, filed March 2, 2015 (Doc. 18), are ADOPTED IN FULL;
- 14 2. The I.R.S. summons issued to Respondent is ENFORCED;
- 15 3. Respondent Terri Furgison-Mayall is ORDERED to appear before investigating
16 Revenue Officer Evan D. Moses, or his designated representative, at the I.R.S. offices at 2525
17 Capitol Street, Suite 205, Fresno, California 93721, 21 days after the issuance of this order, or at
18 a later date and time to be set in writing by Revenue Officer Evan D. Moses, then and there to be
19 sworn, to give testimony, and to produce for examining and copying the books, checks, records,
20 papers and other data demanded by the summons, the examination to continue from day to day
21 until completed. The District Court will retain jurisdiction to enforce its order by means of its
22 contempt power; and

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