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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

JAMES W INGRAM,

 Respondent.

Case No. 1:16-cv-01663-AWI-SAB

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS AND ENFORCING
INTERNAL REVENUE SERVICE
SUMMONS

(ECF No. 14)

On November 2, 2016, Petitioner United States of America filed a petition to enforce an Internal Revenue Service summons against Respondent James W. Ingram which was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

On February 16, 2017, the Magistrate Judge filed a findings and recommendations. The findings and recommendations recommended that the petition to enforce the Internal Revenue Service summons be granted. The findings and recommendations was served on the parties and contained notice that any objections to the findings and recommendations were to be filed within fourteen days (14) days from the date of service. The period for filing objections has passed and no objections have been filed.

In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C), this Court has conducted a de novo review of this case. Having carefully reviewed the entire file, the Court finds the findings and recommendations to be supported by the record and by proper analysis.

1 Accordingly, IT IS HEREBY ORDERED that:

- 2 1. The findings and recommendations filed on February 16, 2017 is ADOPTED IN
3 FULL.
- 4 2. Petitioner's petition to enforce the Internal Revenue Service summons is GRANTED.
- 5 3. Respondent James W. Ingram is ordered to appear before investigating Revenue
6 Officer Danielle Moser, or her designated representative, at the Internal Revenue
7 offices at 2525 Capitol Street, Suite 205, Fresno, California 93721, twenty-one (21)
8 days after the issuance of this order, at 10:00 a.m., or such later date and time to be
9 set in writing by Revenue Officer Moser, then and there to be sworn, to give
10 testimony, and to produce for examination and copying the books, checks, records,
11 papers and other data demanded by the summonses. The examination shall continue
12 from day to day until completed.
- 13 4. The Court shall retain jurisdiction to enforce its order by its contempt power.
- 14 5. The Clerk of Court is directed to serve this and further orders by mail to James W.
15 Ingram, 1744 E. Caldwell Avenue, Visalia, CA 93292.

16 IT IS SO ORDERED.

17 Dated: March 9, 2017

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20 SENIOR DISTRICT JUDGE