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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

 Petitioner,

 v.

MICHAEL A. PAPPACE,

 Respondent.

No. 1:17-cv-00406-DAD-BAM

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS, ENFORCING IRS
SUMMONS AND DIRECTING
RESPONDENT TO APPEAR AT IRS
OFFICES

(Doc. No. 8)

This action proceeds on the government’s petition to enforce an IRS summons, filed March 21, 2017. (*See* Doc. No. 1.) On June 26, 2017, the assigned magistrate judge issued findings and recommendations, recommending that that the IRS summons served upon respondent Michael A. Pappace be enforced and that respondent be ordered to appear at the IRS offices, in Fresno, California. (Doc. No. 8.) The findings and recommendations were served on all parties and provided fourteen days within which the parties could file objections thereto. (*Id.*) No objections have been filed and the time for doing so has passed.

In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C), the 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 proper analysis.

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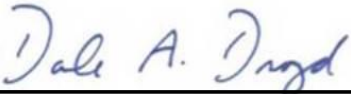
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Accordingly,

1. The June 26, 2017 findings and recommendations (Doc. No. 8) are adopted;
2. The IRS summons issued to respondent Pappace is hereby enforced;
3. Respondent Pappace is ordered to appear at the IRS offices at 2525 Capitol Street, Suite 206, Fresno, California, before Revenue Officer Lisa Lopez or her designated representative, on or before September 25, 2017,¹ then and there to be sworn, to give testimony, and to produce for examining and copying the books, checks, records, papers and other data demanded by the summons, the examination to continue from day to day until completed, unless compliance with the summons is fully achieved prior to that date and time;
4. Should the foregoing appointment date need to be continued or rescheduled, the respondent is to be notified in writing of a later date by Revenue Officer Lisa; and
5. The court shall retain jurisdiction of this matter to enforce this order by means of its contempt power.

IT IS SO ORDERED.

Dated: September 6, 2017



 UNITED STATES DISTRICT JUDGE

¹ The assigned magistrate judge originally recommended that respondent be ordered to appear by July 17, 2017. However, because that date has passed, respondent is now ordered to appear on or before September 25, 2017, or as otherwise indicated by Revenue Officer Lopez.