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

12 Petitioner,

13 v.

14 RICHARD BERNAL,

15 Respondent.

1:17-cv-00522-LJO-SAB

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS AND ENFORCING
INTERNAL REVENUE SERVICE SUMMONS

(ECF Nos. 1, 7)

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17 On April 12, 2017, Petitioner United States of America filed a petition to enforce an Internal
18 Revenue Service summons against Respondent Richard Bernal which was referred to a United States
19 magistrate judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

20 On June 21, 2017, the magistrate judge filed a findings and recommendations. The findings and
21 recommendations recommended that the petition to enforce the Internal Revenue Service summons be
22 granted. The findings and recommendations was served on the parties and contained notice that any
23 objections to the findings and recommendations were to be filed within fourteen days (14) days from the
24 date of service. The period for filing objections has passed and no objections have been filed.

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

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1 Accordingly, IT IS HEREBY ORDERED that:

- 2 1. The findings and recommendations filed on June 21, 2017, is ADOPTED IN FULL.
- 3 2. Petitioner's petition to enforce the Internal Revenue Service summons is GRANTED.
- 4 3. Respondent Richard Bernal is ordered to appear before investigating Revenue Officer
5 Lisa R. Lopez, or her designated representative, at the Internal Revenue offices at 2525
6 Capitol Street, Suite 205, Fresno, California 93721, twenty-one (21) days after the
7 issuance of this order, at 10:00 a.m., or such later date and time to be set in writing by
8 Revenue Officer Lopez, then and there to be sworn, to give testimony, and to produce for
9 examination and copying the books, checks, records, papers and other data demanded by
10 the summonses. The examination shall continue from day to day until completed.
- 11 4. The Court shall retain jurisdiction to enforce its order by its contempt power.
- 12 5. The Clerk of Court is directed to serve this and further orders by mail to Richard Bernal,
13 15807 W. E Street, Kerman, California 93630-1200.

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15 IT IS SO ORDERED.

16 Dated: July 17, 2017

/s/ Lawrence J. O'Neill
UNITED STATES CHIEF DISTRICT JUDGE