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IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, and  
CHARLES DUFF, Revenue Officer,  
Internal Revenue Service,

Petitioners,

MISC. No. S-09-0068 GEB GGH

vs.

MAX SOLIZ, SR.,

Respondent.

ORDER

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On October 7, 2009, the magistrate judge filed findings and recommendations herein which were served on the parties and which contained notice that any objections to the findings and recommendations were to be filed within ten days. Petitioners filed objections on October 22, 2009, and they were considered by the district judge. Respondent did not file objections.

This court reviews de novo those portions of the proposed findings of fact to which objection has been made. 28 U.S.C. § 636(b)(1); McDonnell Douglas Corp. v. Commodore Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982). As to any portion of the proposed findings of fact to which no objection has been made, the court assumes its correctness and decides the motions on the applicable law. See Orand v.

1 United States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are  
2 reviewed de novo. See Britt v. Simi Valley Unified School Dist., 708 F.2d 452, 454 (9th Cir.  
3 1983).

4 The court has reviewed the applicable legal standards and, good cause appearing,  
5 concludes that it is appropriate to adopt the Findings and Recommendations. The order  
6 accompanying the findings and recommendations inadvertently omitted ordering production of  
7 testimony along with documents and it is therefore amended in that respect.

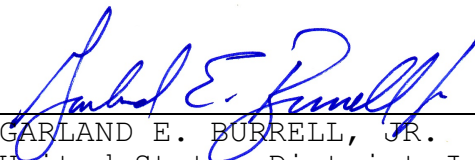
8 Accordingly, IT IS ORDERED that:

9 1. The Findings and Recommendations filed October 7, 2009, are ADOPTED.

10 2. The Government's petition to enforce Internal Revenue Service summons is  
11 granted insofar as respondent shall produce documents related to gross income only, or  
12 documents reflecting income assigned to another person or entity, and testimony, and denied in  
13 all other respects.

14 3. The magistrate judge's order filed October 7, 2009, is affirmed as amended.  
15 Respondent shall either: (1) appear at IRS offices within ten days of this order to produce  
16 documents as specified in the magistrate judge's order, and testimony, or (2) respondent shall  
17 appear before the undersigned on January 11, 2009 at 9:00 a.m. to show cause for his failure to  
18 produce documents and testimony. Failure to comply with this order may be grounds for  
19 contempt.

20 Dated: December 22, 2009

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24 GARLAND E. BURRELL, JR.  
25 United States District Judge  
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