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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

JEFFREY L. PHILLIPS,
Petitioner,
v.
UNITED STATES OF AMERICA,
Respondent.

No. 2:14-mc-0149 MCE DAD

ORDER

Petitioner has filed a petition to quash an Internal Revenue Service summons pursuant to 26 U.S.C. § 7609(b)(2). The case has been referred to the undersigned U.S. Magistrate Judge pursuant to Local Rule 302(c)(10).

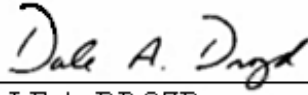
IT IS HEREBY ORDERED that:

1. Within 14 days after this order is filed, petitioner shall serve his petition and a copy of this order upon the respondent identified in the caption of the petition and shall file a certificate of such service within 7 days after service is made.
2. Within 28 days after the petition is served by petitioner, respondent shall file and serve a response to the petition.
3. If respondent's response to the petition is an answer, a reply shall be filed by petitioner within 14 days after the response is filed. Any party may request oral argument by including the request in the answer or reply. If no request for oral argument is made, the petition to quash will

1 be submitted on the papers upon the completion of briefing.

2 4. If respondent's response to the petition is a motion, the motion shall be noticed for
3 hearing before the undersigned on a regularly scheduled law and motion calendar and shall be
4 briefed and heard in accordance with Local Rule 230.

5 Dated: December 18, 2014

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7 _____
8 DALE A. DROZD
9 UNITED STATES MAGISTRATE JUDGE

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