1 2 3 4 5 6 7 8 UNITED STATES DISTRICT COURT 9 FOR THE EASTERN DISTRICT OF CALIFORNIA 10 11 UNITED STATES OF AMERICA, No. 2:18-cv-1631-JAM-EFB PS 12 Petitioner. 13 v. **ORDER** 14 BRIAN E. TORRANCE, 15 Respondent. 16 On August 8, 2019, the magistrate judge filed findings and recommendations herein 17 18 which were served on the parties and which contained notice that any objections to the findings 19 and recommendations were to be filed within fourteen days. Respondent filed objections on 20 August 21, 2019, and petitioner filed a response thereto on August 28, 2019. Those filings were 21 considered by the undersigned. 22 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 23 24 Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982). As 25 to any portion of the proposed findings of fact to which no objection has been made, the court 26 assumes its correctness and decides the motions on the applicable law. See Orand v. United 27 States, 602 F.2d 207, 208 (9th Cir. 1979). The magistrate judge's conclusions of law are 28 reviewed de novo. See Britt v. Simi Valley Unified Sch. Dist., 708 F.2d 452, 454 (9th Cir. 1983).

///// The court has reviewed the applicable legal standards and, good cause appearing, concludes that it is appropriate to adopt the proposed Findings and Recommendations in full. Accordingly, IT IS ORDERED that: 1. The proposed Findings and Recommendations filed August 8, 2019, are adopted. 2. The IRS summons served upon respondent Brian Torrance is enforced. 3. Torrance is ordered to appear before Revenue Agent David Palmer (or his designated representative), at a time and location set in writing by Agent Palmer, on the twenty-eighth day after the filing date of this order, or a later date to be set in writing by Agent Palmer. Torrance shall give testimony, and produce for examination and copying the books, checks, records, papers and other data demanded by the summons. Dated: October 3, 2019 /s/ John A. Mendez HONORABLE JOHN A. MENDEZ United States District Court Judge