



Summons

In the matter of Theodore Padua, 930 Mission Road Number 44, S San Francisco, CA 94080

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - Non SBSE Field Area

Periods: Form 1040, Income tax Return year: 2002

The Commissioner of Internal Revenue

To: Theodore Padua

At: 930 Mission Road Number 44, S San Francisco, CA 94080

You are hereby summoned and required to appear before Fukekila Merrida, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period November 15, 2007 to November 28, 2007, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 Golden Gate Ave, 6th floor-1800, San Francisco, 94102 (415)522-4614

Place and time for appearance at 450 Golden Gate Ave, 6th floor-1800, San Francisco, 94102

on the 28th day of November, 2007 at 10:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 16 day of November, 2007



Form 2039(Rev. 12-2001)
Catalog Number 21405J

[Signature]

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

EXHIBIT A

Original -- to be kept by IRS