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RICHARD W. WILKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

EDL

UNITED STATES OF AMERICA and
KATHERINE MILLER, Revenue Officer

CV

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Petitioners,

v.

~~proposed~~
ORDER TO SHOW CAUSE
RE: JUDICIAL APPROVAL OF LEVY
UPON PRINCIPAL RESIDENCE

ROY Z. HELU and KILISITOF A HELU,

Respondents.

Good cause having been shown by the petitioner upon its petition filed in the above-entitled proceeding, it is hereby:

ORDERED that respondents Roy Z. Helu and Kilisitofa Helu appear before this Court on the 7th day of April, 2009, at 9:00 am, in Courtroom No. E, 15th Floor, United States District Court, Northern District, of California, and then and there show cause, if any, why the IRS should not be granted approval to levy upon respondents' principal residence, and provide documents and testimony, if any, which demonstrates that (26 C.F.R. § 301.6334-1(d)(2)):

- A. The underlying liabilities have been satisfied;
- B. Respondents have other assets from which the liabilities can be satisfied; or
- C. The Internal Revenue Service did not follow the applicable laws or procedures pertaining to the levy; and it is further

1 ORDERED that a copy of this Order to Show Cause, together with a copy of the aforementioned
2 petition and supporting declarations, be served upon said respondent in accordance with Rule 4 of the
3 Federal Rules of Civil Procedure at least thirty-five (35) days before the return date of this Order above
4 specified; and it is further

5 ORDERED that within twenty-one (21) days before the return date of this Order, respondent may
6 file and serve a written response to the petition, supported by appropriate affidavit(s) or declarations(s) in
7 conformance with 28 U.S.C. § 1746, that the petitioner may file and serve a written reply to such
8 response, if any, within fourteen (14) days before the return date of this Order, and only those issues
9 raised by the pleadings will be considered on the return date of this Order, and only those issues raised by
10 motion or brought into controversy by the responsive pleadings and supported by affidavit(s) or
11 declaration(s) will be considered at the return of this Order, and any uncontested allegation in the petition
12 will be considered admitted.

13 ORDERED this 26 day of February, 2009, at San Francisco, California.

