

**UNITED STATES JUDICIAL PANEL
on
MULTIDISTRICT LITIGATION**

IN RE: CRYSTAL POOLE IRS SUMMONS LITIGATION

Crystal Poole v. United States of America, et al.,)	
N.D. California, C.A. No. 3:10-2668)	MDL No. 2216
Crystal Poole v. United States of America, et al.,)	
N.D. Texas, C.A. No. 4:10-501)	

ORDER DENYING TRANSFER

Before the Panel:* Petitioner in two actions, one pending in the Northern District of California and the other in the Northern District of Texas, has moved, pursuant to 28 U.S.C. § 1407, to centralize this litigation in the Northern District of California. Common defendants the United States of America, the Internal Revenue Service, and IRS Special Agent Jennifer Fong oppose centralization.

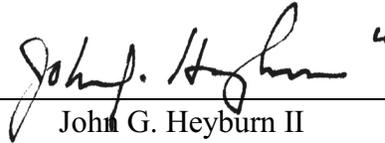
On the basis of the papers filed and hearing session held, we conclude that Section 1407 centralization would not serve the convenience of the parties and witnesses or further the just and efficient conduct of this litigation. These two actions in this litigation involve efforts by petitioner to quash third-party summonses issued by an IRS special agent in connection with, *inter alia*, an investigation into petitioner’s tax liabilities for the years 2005 through 2009. Actions such as these are generally summary in nature, *see, e.g., Robert v. United States*, 364 F.3d 988, 999 (8th Cir. 2004), and movant has not convinced us that Section 1407 centralization is warranted under the circumstances. *See In re: Good Karma, LLC, et al., IRS Summons Litig.*, 528 F.Supp.2d 1361 (J.P.M.L. 2007)

* Judge Kathryn H. Vratil took no part in the disposition of this matter.

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IT IS THEREFORE ORDERED that the motion, pursuant to 28 U.S.C. § 1407, for centralization of these two actions is denied.

PANEL ON MULTIDISTRICT LITIGATION

A handwritten signature in black ink, appearing to read "John G. Heyburn II", is written above a horizontal line.

John G. Heyburn II
Chairman

David R. Hansen
Frank C. Damrell, Jr.
Paul J. Barbadoro

W. Royal Furgeson, Jr.
Barbara S. Jones