1 2 3 4 5 6 7 UNITED STATES DISTRICT COURT 8 NORTHERN DISTRICT OF CALIFORNIA 9 SAN FRANCISCO DIVISION 10 11) NO. 12-04916 TEH UNITED STATES OF AMERICA and 12 NICHOLAS BRUNETTI, Revenue Officer. 13 [Proposed] ORDER ENFORCING SUMMONS Petitioners, 14 v. 15 KENT SATO, 16 Respondent. 17 The Court, having considered the record herein, including the Report and 18 Recommendation Re: Petition to Enforce IRS Summons, and Verified Petition To 19 Enforce Internal Revenue Service Summons, it is hereby: 20 21 **ORDERED** that Respondent appear before Revenue Officer NICHOLAS BRUNETTI, or any other designated agent, on or before February 27, 2013, at the Offices 22 of the Internal Revenue Service located at 1301 Clay Street, Oakland, California, 94612, 23 and then and there give testimony relating to the matters described in the subject Internal 24 25 Revenue Service summons, a copy of which is attached hereto as **Exhibit A** and produce for the Revenue Officer's inspection and copying the records described in the attached 26 subject Internal Revenue Service summons. 27 // 28

Failure to comply with this order may be grounds for a finding of contempt. <u>See</u>, <u>e.g.</u>, <u>United States v. Ayres</u>, 166 F.3d 991, 994-96 (9th Cir. 1999) (affirming finding of contempt, where party failed to comply with court order directing him to provide testimony and produce records to IRS).

Petitioners are directed to serve a copy of this **ORDER** and **Exhibit A** on respondent in accordance with Fed. R. Civ. P. 4.

ORDERED this 30 day of January, 2013, at San Francisco, California.

