1 2 3 4 5 6 7 UNITED STATES DISTRICT COURT 8 NORTHERN DISTRICT OF CALIFORNIA 9 OAKLAND DIVISION 10 UNITED STATES OF AMERICA and NO. 11-01647 SBA ALEXANDRO DIXON, Revenue Agent, 11 Petitioners, 12 ORDER TO SHOW CAUSE RE ENFORCEMENT OF INTERNAL REVENUE SERVICE SUMMONS 13 CLODUALDO A. ATIENZA and 14 ALICIA G. ATIENZA, 15 Respondents. 16 17 Good cause having been shown by the petitioner upon its petition filed in the above-18 entitled proceeding on April 5, 2011, it is hereby: 19 **ORDERED** that respondents Clodualdo A. Atienza and Alicia G. Atienza appear before 20 this Court on the next available hearing date of October 11, 2011 at 1:00 p.m., in Courtroom No. 21 1, 4th Floor, United States District Court, 1301 Clay Street, Oakland, California, and then and 22 there show cause, if any, why respondents should not be compelled to appear and provide 23 documents and testimony as required by the summons heretofore served upon respondents as 24 alleged and set forth in particular in said petition; and it is further 25 **ORDERED** that a copy of this Order to Show Cause, together with a copy of the 26 aforesaid petition, be served upon said respondents in accordance with Rule 4 of the Federal 27 Rules of Civil Procedure no later than fourteen (14) days from the date of this Order; and it is 28 further

ORDERED that within sixty (60) days after service of this Order, respondents may file and serve a written response to the petition, supported by appropriate affidavit(s) or declaration(s) in conformance with 28 U.S.C. § 1746, as well as any motion respondents desire to make; that the petitioner may file and serve a written reply to such response, if any, within twenty (20) days after filing and service of respondents' response; that all motions and issues raised by the pleadings will be considered at the October 11, 2011 hearing, and only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit(s) or declaration(s) will be considered at the October 11, 2011 hearing, and any uncontested allegation in the petition will be considered admitted. Pursuant to Federal Rule of Civil Procedure 78(b) and Civil Local Rule 7-1(b), the Court, in its discretion, may resolve any motion without oral argument. The parties are advised to check the Court's website to determine whether a court appearance is required.

IT IS SO ORDERED.

Dated: May 10, 2011

United States District Judge