

1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE NORTHERN DISTRICT OF CALIFORNIA

3
4 FLIGHT VEHICLES CONSULTING, INC.,
5 et al.,
6 Petitioners,

7 v.

8 UNITED STATES of AMERICA,
9 Respondent.
10 _____/

No. C 12-1183 CW

ORDER ADOPTING
MAGISTRATE JUDGE'S
REPORT AND
RECOMMENDATION RE
MOTION TO DISMISS
PETITIONERS'
AMENDED PETITION
TO QUASH AND TO
ENFORCE THE
SUMMONSES

11 The Court has reviewed Magistrate Judge Beeler's Report and
12 Recommendation Re Motion to Dismiss Petitioners' Amended Petition
13 to Quash and to Enforce the Summonses.¹ The time for objections
14 has passed and none were filed. The Court finds the Report
15 correct, well-reasoned and thorough, and adopts it in every
16 respect. Accordingly,

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18 IT IS HEREBY ORDERED that the petition against Respondents
19 other than the United States of America is dismissed. Respondent
20 United States's Motion to Dismiss Petitioners' Amended Petition
21 and to Enforce the IRS Summonses is GRANTED. Petitioners'
22 petition to quash the summonses is dismissed and the summonses are
23 enforced. Union Bank of California, Bank of America, N.A., and
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26 _____
27 ¹ The Court notes that, although Flight Vehicles Consulting,
28 Inc., purports to represent itself, a corporation cannot represent
itself but must appear through counsel.

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Pacific Valley Bank shall comply with the summonses for
Petitioners information as directed.

The case is terminated and the Clerk shall enter judgment and
close the file.

Dated: 8/7/2012



CLAUDIA WILKEN
United States District Judge

cc: LB; MagRef