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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

ESTATE OF CAROLE CHAIKEN,  
Plaintiff,  
v.  
UNITED STATES OF AMERICA,  
Defendant.

Case No. 16-mc-80155-PJH

**ORDER ADOPTING MAGISTRATE  
JUDGE'S REPORT AND  
RECOMMENDATION; ORDER  
GRANTING AMENDED PETITION TO  
QUASH IRS SUMMONSES IN PART  
AND DENYING IT IN PART; ORDER  
RE IRS' MOTION FOR SUMMARY  
DENIAL**

The court has reviewed Magistrate Judge Ryu's Report and Recommendation Re Amended Petition to Quash IRS Summons and Motion for Summary Denial, as well as petitioner's objections to the report, the IRS' response to petitioner's objections, and petitioner's reply to the IRS' response. The court finds the Report correct, well-reasoned and thorough, and adopts it in every respect.

Accordingly, the amended petition is GRANTED in part and DENIED in part, and the IRS' petition for summary denial is GRANTED in part and DENIED in part.

**IT IS SO ORDERED.**

Dated: February 14, 2017



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PHYLLIS J. HAMILTON  
United States District Judge