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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

United States of America,

 Petitioner,
v.
Gerardo Cuevas,

 Respondent.

NO. C 08-05413 JW

**ORDER DENYING PETITIONER'S
APPLICATION FOR AMENDED ORDER
TO SHOW CAUSE RE ENFORCEMENT
OF INTERNAL REVENUE SERVICE
SUMMONS**

Presently before the Court is Petitioner's Application for Amended Order to Show Cause re Enforcement of Internal Revenue Service Summons. (hereafter, "Application," Docket Item No. 8.) Petitioner seeks an order requiring Respondent to appear before this Court to show cause why he should not be compelled to provide the documents and information required by the IRS summons. (Amended Order to Show Cause re Enforcement of Internal Revenue Service Summons, hereafter, "Proposed Order," Docket Item No. 9.)

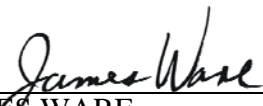
On March 13, 2009, the Court issued an Order granting a verified petition to enforce an IRS summons. (Order Granting Verified Petition to Enforce IRS Summons, hereafter, "Order," Docket Item No. 7.) Respondent was ordered to appear before the IRS on April 6, 2009 to provide testimony and produce the documents and records requested by Petitioner. (Id. at 2.) Petitioner was to serve the Court's Order on Respondent on or before March 20, 2009. (Id.) However, Petitioner reports that it has been unable to effect service of the Order upon Respondent. (Application at 1.) Petitioner contends an order to show cause is appropriate. (Id. at 1-2.)

1 In light of the Petitioner's inability to serve Respondent, the Court finds that Petitioner has
2 failed to show that good cause exists for ordering Respondent to appear before the Court at this time.
3 Accordingly, the Court DENIES Petitioner's Application.

4 However, the Court finds good cause to grant Petitioner an extension for service of the
5 summons. The Court ORDERS Respondent to appear before the IRS on **May 18, 2009** to provide
6 testimony and produce the documents and records requested by Petitioner.

7 Petitioner shall serve this Order and all related documents on Respondent on or before **April**
8 **17, 2009** and file the appropriate certificate of service with the Court. Once the proper documents
9 are served on Respondent and he fails to appear, Petition may file a Motion for an Order to Show
10 Cause re: Contempt.

11
12
13 Dated: April 3, 2009



JAMES WARE
United States District Judge

1 **THIS IS TO CERTIFY THAT COPIES OF THIS ORDER HAVE BEEN DELIVERED TO:**

2 Blake D. Stamm blake.d.stamm2@usdoj.gov
3 Thomas Moore tom.moore@usdoj.gov

4 **Dated: April 3, 2009**

Richard W. Wieking, Clerk

5
6 **By: /s/ JW Chambers**
7 **Elizabeth Garcia**
8 **Courtroom Deputy**

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