

United States District Court  
For the Northern District of California

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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

MICHAEL T. SPADAFORA and KAREN K. SPADAFORA,  
  
Petitioners,  
  
v.  
  
UNITED STATES COMMISSIONER OF INTERNAL REVENUE SERVICE and REVENUE AGENT L. MEDEIROS,  
  
Respondents.

Case No.: 10-MC-80224-LHK  
ORDER TO SHOW CAUSE

Petitioners move this Court to quash the third party record keeper summons issued to Wells Fargo Bank by the Internal Revenue Service. It appears that Petitioners served Respondents on September 8, 2010. It is not clear whether Petitioners' service complied with 26 U.S.C. § 7609(b)(2)(B). The Court has received no response from Respondents. Accordingly, Respondents are ORDERED TO SHOW CAUSE in writing by January 7, 2011, as to why the summons should not be quashed or to otherwise respond.

Petitioners are ordered to serve a copy of this Order on Respondents by registered or certified mail and file proof of service with the Court by Monday, December 13, 2010. Alternatively, if Petitioners no longer to seek to quash the summons, they shall file a notice of dismissal.

**IT IS SO ORDERED.**

Dated: December 6, 2010

  
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LUCY H. KOH  
United States District Judge