For the Northern District of California

UNITED STATES	DISTRICT COURT
NORTHERN DISTRI	ICT 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,	Case No.: 10-MC-80224-LHK ORDER TO SHOW CAUSE ORDER TO SHOW CAUSE
Respondents.)))

On September 8, 2010, Petitioners filed a petition to quash a third party record keeper summons issued to Wells Fargo Bank by the Internal Revenue Service. Although Petitioners filed a proof of service indicating that they served the petition on Respondents on September 8, 2010, it is not clear whether Petitioners' service complied with 26 U.S.C. § 7609(b)(2)(B). No further action occurred in the case, and on December 6, 2010, the Court issued an order to Respondents to show cause why the summons should not be quashed. Because Respondents had not appeared in the case, the Court ordered Petitioners to serve a copy of the order on Respondents and to file proof of service with the Court by December 13, 2010.

Petitioners did not file proof of service, and Respondents did not respond to the Order to Show Cause. It thus appears that Petitioners did not comply with the Court's Order to serve Respondents and file proof of service, and Petitioners may no longer be prosecuting the petition. Accordingly, Petitioners are now ORDERED TO SHOW CAUSE why the Petition to quash the IRS summon should not be dismissed pursuant to Rule 41(b) for failure to prosecute or to comply

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with the Court's orders. Petitioners shall file a response no later than February 4, 2011. In the absence of good cause shown, the Petition shall be dismissed.

IT IS SO ORDERED.

Dated: January 14, 2011

LUCY H-KOH United States District Judge

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