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

10 IMPRESSIVE FOODS, INC., et. al.,

NO. 5:11-cv-80140 EJD

11 Plaintiff(s),

**ORDER TO SHOW CAUSE**

12 v.

13 UNITED STATES INTERNAL REVENUE  
SERVICE, et. al.,

14 Defendant(s).  
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16 On June 17, 2011, under 26 U.S.C. § 7609(b)(2), Petitioners filed a Petition to Quash  
17 Internal Revenue Service (“IRS”) summons issued to Wells Fargo Bank. Petitioners effectuated  
18 service on IRS Revenue Officer Naomi Sanchez. No other parties have been served with the  
19 Petition to Quash Summons.

20 To perfect service on the United States, Rule 4(i) of the Federal Rules of Civil Procedure  
21 requires that the petitioner deliver a copy of the summons and complaint by registered or certified  
22 mail to: (1) the United States Attorney for the district in which the action is brought and (2) to the  
23 Attorney General of the United States in Washington D.C. Fed. R. Civ. P. 4(i). Petitioners have  
24 yet to serve either the United States Attorney or the Attorney General with the Petition to Quash  
25 Summons filed on June 17, 2011.

26 Rule 4(m) of the Federal Rules of Civil Procedure provides in pertinent part:

27 If service of the summons and complaint is not made upon a defendant  
28 within 120 days after the filing of the complaint, the court, upon  
motion or on its own initiative after notice to the plaintiff, shall  
dismiss the action without prejudice as to that defendant or direct that


1 service be effected within a specified time; provided that if the  
2 plaintiff shows good cause for the failure, the court shall extend the  
3 time for  
4 service for an appropriate period.

5 On October 15, 2011, 120 days elapsed since Petitioners filed the Petition to Quash. Thus,  
6 Petitioners shall, **no later than November 7, 2011**, show cause in writing why they have failed to  
7 file documents to show proof of service of the Summons and Complaint on the United States to  
8 comply with Rule 4(i) of the Federal Rules of Civil Procedure. No hearing will be held on the order  
9 to show cause unless otherwise ordered by the Court.

10 Petitioners are notified that this Court will dismiss this action if Petitioners fail to  
11 demonstrate good cause as directed above.

12 **IT IS SO ORDERED.**

13 Dated: October 25, 2011

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15 EDWARD J. DAVILA  
16 United States District Judge  
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