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THE UNITED STATES OF AMERICA

12  
13 IN THE UNITED STATES DISTRICT COURT FOR THE  
14 NORTHERN DISTRICT OF CALIFORNIA

15 UNITED STATES OF AMERICA, )  
16 )  
17 Petitioner, )  
18 )  
19 v. )  
20 )  
21 SANMINA CORPORATION AND )  
22 SUBSIDIARIES, )  
23 Respondent. )  
\_\_\_\_\_ )

Case No. 15-cv-0092-PSG  
~~PROPOSED~~ NOTICE OF HEARING  
AND ORDER TO SHOW CAUSE

24 Upon the petition of the United States and the Declaration of Revenue Agent Jean Elting  
25 Rowe, including the exhibits attached thereto, it is hereby

26 ORDERED that the respondent, Sanmina Corporation and Subsidiaries appear before  
27 United States Judge Paul S. Grewal in that Judge's courtroom in the United States

1 Courthouse, San Jose, California, on the 24 day of March, 2015 at 10:00 a.m.  
2 .m. , to show cause why it should not be compelled to obey the Internal Revenue Service  
3 summons served upon it.

4 It is further ORDERED that:

5 1. A copy of this Order, together with the Petition, Declaration of Jean Elting Rowe  
6 and its exhibits, shall be served upon the respondent in accordance with Fed. R. Civ. P. 4, within  
7 30 days of the date that this Order is served upon counsel for the United States or as soon  
8 thereafter as possible. Pursuant to Fed. R. Civ. P. 4.1(a), the Court hereby appoints Revenue  
9 Agent Jean Elting Rowe, and all other persons designated by her, to effect service in this case.  
10 Service may also be effected by the United States marshal or deputy marshal.

11 2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the  
12 Clerk as soon as practicable.

13 3. Since the file in this case reflects a prima facie showing that the examination is  
14 being conducted for legitimate purposes, that the inquiries may be relevant to those purposes,  
15 that the information sought is not already within the Commissioner's possession, and that the  
16 administrative steps required by the Internal Revenue Code have been followed, *United States v.*  
17 *Powell*, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to the respondent  
18 to oppose enforcement of the summons.

19 4. If the respondent has any defense to present or opposition to the petition, such  
20 defense or opposition shall be made in writing and filed with the Clerk of Court and copies  
21 served on counsel for the United States in Washington D.C., at least 30 days prior to the date set  
22 for the show cause hearing. The United States may file a reply memorandum to any opposition  
23 at least 5 court days prior to the date set for the show cause hearing.

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5. At the show cause hearing, the Court will consider all issues raised by the respondent. Only those issues brought into controversy by the responsive pleadings and supported by affidavit or declaration will be considered. Any uncontested allegation in the petition will be considered admitted.

6. The respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States in Washington, D.C., at least 14 days prior to the date set for the show cause hearing, that the respondent has no objection to enforcement of the summons. The respondent's appearance at the hearing will then be excused.

The respondent is hereby notified that failure to comply with this Order may subject it to sanctions for contempt of court.

Dated this 21 of January, 2015

*Paul S. Arenal*  
UNITED STATES MAGISTRATE JUDGE