

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

Case No: 8:16-mc-128-T-36TGW

ELIAS GIANNOPOULOS,

Respondent.

ORDER

This cause comes before the Court upon the Report and Recommendation filed by Magistrate Judge Thomas G. Wilson on November 29, 2016 (Doc. 6). In the Report and Recommendation, Magistrate Judge Wilson recommends that the Government's Motion to Comply with Internal Revenue Service Summons (Doc. 1) be granted. All parties were furnished copies of the Report and Recommendation and were afforded the opportunity to file objections pursuant to 28 U.S.C. § 636(b)(1). Respondent has not filed an objection to the Report and Recommendation and the time for Respondent to do so has expired.

Upon consideration of the Report and Recommendation, and upon this Court's independent examination of the file, it is determined that the Report and Recommendation should be adopted. *See La Mura v. United States*, 765 F.2d 974, 979-80 (11th Cir. 1985) (stating that after the government meets its burden of proof, "the burden shifts to the party contesting the summons to disprove one of the four elements of the government's prima facie showing or convince the court that enforcement of the summons would constitute an abuse of the court's process.")

Accordingly, it is now

ORDERED AND ADJUDGED:

- (1) The Report and Recommendation of the Magistrate Judge (Doc. 6) is adopted, confirmed, and approved in all respects and is made a part of this Order for all purposes, including appellate review.
- (2) The Court hereby **GRANTS** the Petition to Enforce Internal Revenue Service Summons (Doc. 1).
- (3) Respondent is directed to comply with the Internal Revenue Service Summons served on Respondent on November 2, 2016, a copy of which is attached to the Petition to Enforce Internal Revenue Service Summons (Doc. 1). Specifically, Respondent is ordered to appear before the designated Revenue Officer or his designee, at such time and place as may hereafter be fixed by the Revenue Officer, to give testimony and produce for examination and copying the books, records, papers, and other data as demanded by the summons.
- (4) The Clerk is directed to terminate all pending motions and close this file.

DONE AND ORDERED at Tampa, Florida on December 28, 2016.


Charlene Edwards Honeywell
United States District Judge

Copies to:
The Honorable Thomas G. Wilson
Counsel of Record
Unrepresented Parties