UNITED STATES DISTRICT COURT DISTRICT OF MAINE

UNITED STATES OF AMERICA,)
Petitioner,)
v.)
DAVID A. BRIGGS, JR.,)
Respondent.)

1:16-mc-00300-JAW

ORDER AFFIRMING THE RECOMMENDED DECISION OF THE MAGISTRATE JUDGE

No objection having been filed to the Magistrate Judge's Recommended Decision filed January 11, 2017 (ECF No. 6), and the Court having performed a de novo review in accordance with 28 U.S.C. § 626(b)(1)(B), the Court hereby accepts the Recommended Decision.

Accordingly, the Court hereby (1) finds that the Petitioner has complied with all statutory requirements necessary to support the administrative summons and that the Respondent has unjustifiably failed to comply with the same; (2) GRANTS the Petitioner's Petition to Enforce IRS Summons (ECF No. 1); (3) ORDERS Respondent, with respect to the relevant summons tax periods, to produce the requested documents (i.e., the documents described in the summons) to the Internal Revenue Service, Revenue Officer Susan M. Formanski, or any other officer of the Internal Revenue Service at the office of the Internal Revenue Service, Edmund Muskie Federal Building, 68 Sewall Street, Room 311, August, Maine, within seven days of this Order; and, (4) CAUTIONS Respondent that failure to comply with this Order within the deadline set forth above could result in a finding that Respondent is in contempt of Court.

SO ORDERED.

<u>/s/ John A. Woodcock, Jr.</u> JOHN A. WOODCOCK, JR. UNITED STATES DISTRICT JUDGE

Dated this 26th day of January, 2017