

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No.: 1:17-mc-61

v.

HONORABLE PAUL L. MALONEY

JAMES D. ARVER,

Respondent.

\_\_\_\_\_ /

**ORDER ADOPTING MAGISTRATE JUDGE'S  
REPORT AND RECOMMENDATION**

The Court has reviewed the Report and Recommendation filed by United States Magistrate Judge Ellen S. Carmody in this action (ECF No. 11). The Report and Recommendation was duly served on the parties. No objections have been filed. *See* 28 U.S.C. § 636(b)(1). Therefore,

**IT IS HEREBY ORDERED** that the Report and Recommendation is hereby APPROVED and ADOPTED as the Opinion of the Court.

**IT IS FURTHER ORDERED** that the Petition to Enforce IRS Summons (ECF No. 1) is GRANTED and Respondent shall comply completely with the summons.

**IT IS FURTHER ORDERED** that respondent shall appear before IRS Officer Marie Dellamora on **September 28, 2017, at 10:00 a.m.** Eastern Standard Time, at the place indicated on the summons.

**IT IS FURTHER ORDERED** that respondent shall fully comply with all directions and instructions in the summons.

Respondent is warned that failure to comply with this Order may result in sanctions,

including contempt of court.

The Clerk of Court shall serve a certified copy of this order to Respondent by U.S. mail at Respondent's address listed on the proof of service (Process, PageID.21) immediately.

Dated: September 21, 2017

/s/ Paul L. Maloney  
Paul L. Maloney  
United States District Judge