

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
Petitioner,	)	
	)	No. 1:19-mc-41
-v-	)	
	)	HONORABLE PAUL L. MALONEY
RANDALL S. DAVIS,	)	
Respondent.	)	
-----	)	

**ORDER ADOPTING REPORT AND RECOMMENDATION AND  
ENFORCING IRS SUMMONS**

The United States of America has moved for judicial enforcement of an Internal Revenue Service summons against Respondent Randall S. Davis. After conducting a show cause hearing and allowing an additional month for Respondent to comply with the summons, United States Magistrate Judge Phillip J. Green issued a Report and Recommendation on August 8, 2019, recommending this Court grant the petition. 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 of the Magistrate Judge (ECF No. 14) is APPROVED and ADOPTED as the Opinion of the Court.

**IT IS FURTHER ORDERED** that the petition of the Government (ECF No. 1) is GRANTED.

**IT IS FURTHER ORDERED** that Respondent Randall S. Davis is hereby ordered to obey with the summons by offering his attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the

summons before Revenue Officer Christopher Desmond, or any other proper officer or employee of the Internal Revenue Service, on **Friday, September 27, 2019, no later than 5:00 p.m.**, Eastern Standard Time, at 8075 Creekside Drive, Suite 110, Portage, Michigan.

Mr. Davis is advised that his failure to obey the summons, as ordered enforced by this Court, may subject him to arrest and to sanctions, including contempt of court.

**IT IS FURTHER ORDERED** that the Clerk of Court shall serve a certified copy of this order to Respondent Randall S. Davis by U.S. mail at Mr. Davis' address listed on the proof of service (ECF No. 8 at PageID.27) immediately.

**IT IS SO ORDERED.**

Date: September 13, 2019

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