



2. The United States' Opposition to Petition to Quash IRS Third Party Summons, converted by the Court into a motion for summary judgment by Order of November 17, 2011, is **GRANTED**, the Petition to Quash IRS Third Party Summons is **DISMISSED WITH PREJUDICE**, and **JUDGMENT IS ENTERED** in **FAVOR** of respondent, United States of America, and **AGAINST** petitioner, Jay S. Peterson.

**IT IS FURTHER ORDERED** that the Clerk of Court shall **MARK** the case **CLOSED**.

**BY THE COURT:**

\_\_\_\_\_  
/s/ Hon. Jan E. DuBois

**JAN E. DUBOIS, J.**