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**IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH**  
**CENTRAL DIVISION**

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**UNITED STATES OF AMERICA,**

Petitioner,

v.

**PAUL K. CROMAR,**

Respondent.

**ORDER ADOPTING REPORT &  
RECOMMENDATION**

**Case No. 2:09CV1102 DAK**

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The United States of America filed a petition to enforce its August 31, 2009 IRS Summons pursuant to 26 U.S.C. § § 7402(b) and 7604(a). This case was referred to the Magistrate Judge under 28 U.S.C. § 636(b)(1)(B). The Magistrate Judge issued a Report and Recommendation on March 15, 2010, recommending that (1) the court find that Respondent has failed to show cause why he should not be compelled to comply with the Summons and (2) the court order Respondent to provide the documents requested by the Summons to the IRS on or before the twentieth (20<sup>th</sup>) day from the date of the court's order.

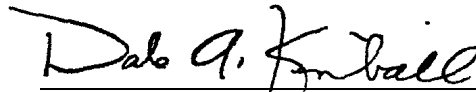
On March 26, 2010, Respondent filed an Objection to the Report and Recommendation and requested that Default Judgment be entered. On April 13, 2010, the United States filed a Response to Respondent's Objection. The court has reviewed *de novo* the record in this case, including Respondent's Objections to the Report and Recommendation. Respondent has not opposed the IRS's factual allegations and has not carried his burden of proving why he should not be compelled to comply with the IRS Summons. This court agrees with the Magistrate

Judge's assessment and therefore adopts the Report and Recommendation, in its entirety, as the Order of this court.

For the foregoing reasons, and good cause appearing, IT IS HEREBY ORDERED that the Magistrate Judge's Report and Recommendation dated March 15, 2010 is ADOPTED in its entirety. Respondent Paul K. Cromar is ordered to comply with the IRS Summons and to provide the documents requested by the Summons to the IRS on or before May 10, 2010.

DATED this 19<sup>th</sup> day of April, 2010.

BY THE COURT:

A handwritten signature in black ink that reads "Dale A. Kimball". The signature is written in a cursive style and is positioned above a horizontal line.

DALE A. KIMBALL

United States District Judge