IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

CRAIG A. BLAMIRES,

Respondent.

ORDER ADOPTING REPORT AND RECOMMENDATION

Case No. 2:15-cv-00310-CW-DBP

Judge Clark Waddoups

Magistrate Judge Dustin B. Pead

This case is before the court on the United States' Petition to Enforce Internal Revenue Summons. The case was assigned to United States District Court Judge Clark Waddoups, who then referred it to United States Magistrate Dustin B. Pead pursuant to 28 U.S.C. § 636(b)(1)(B). *See* Dkt. No. 3. In the referral order, Judge Waddoups ordered respondent Craig A. Blamires to appear in front of Judge Pead and show cause why he "should not be compelled to testify or to produce the information required" by the IRS Summons. *Id.* at 1.

On June 22, 2015, Mr. Blamires appeared before Judge Pead and worked out a tentative settlement agreement with the IRS. Mr. Blamires then failed to comply with that agreement. Consequently, on October 30, 2015, Judge Pead issued a Report and Recommendation recommending the court (1) find Mr. Blamires has failed to show cause, and (2) require Mr. Blamires to comply with the Summons. Mr. Blamires filed no objection to the Report and Recommendation.

After review of the record, the court hereby APPROVES AND ADOPTS Judge Pead's

Report and Recommendation.¹ Mr. Blamires is therefore ORDERED to produce the documents requested in the IRS Summons on or before **February 12, 2016**. Additionally, Mr. Blamires shall appear to provide testimony on a date set by the IRS. While Mr. Blamires retains the right to invoke the Fifth Amendment, he should be mindful of the limitations on invoking that right as stated in Judge Pead's Report and Recommendation.

SO ORDERED this 14th day of January, 2016.

BY THE COURT:

Maddap Clark Waddoups

United States District Judge

¹ Dkt. No. 10.