

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Judge Robert E. Blackburn**

Civil Action No. 09-cv-00861-REB

IN THE MATTER OF THE TAX LIABILITES OF:

JOHN DOES, United States Merchants who have established Merchant Sales Agreements with First Data Corporation or any of its subsidiaries or affiliates, to process debit card, credit card, charge card, or other payment card transactions pursuant to a referral or any other business arrangement involving or software provided by First Atlantic Commerce, Ltd., A Bermuda Corporation, that results in Net Payments being deposited into an account at a Merchant/Acquiring Bank located outside the United States, at any time during the period January 1, 2002 through the date of service of the summons.

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**ORDER**

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**Blackburn, J.**

The matter before me is the ***Ex Parte* Petition for Leave To Serve “John Doe” Summons** [#1] filed April 13, 2009. After review of the petition and concomitant exhibits, I have determined that the “John Doe” summons to First Data Corporation and its affiliates and subsidiaries relates to the investigation of an ascertainable group or class of persons, that there is a reasonable basis for believing that such a group or class of persons may fail or may have failed to comply with any provision of any internal revenue law, and that the information sought to be obtained from the examination of the records or testimony (and the identities of the persons with respect to whose liability the summons is issued) are not readily available from other sources.

**THEREFORE, IT IS ORDERED** as follows:

1. That the *Ex Parte* Petition for Leave To Serve “John Doe” Summons [#1] filed April 13, 2009, is **GRANTED**;

2. That the Internal Revenue Service, through Revenue Agent Daniel Reeves or any other authorized officer or agent, may serve an Internal Revenue Service “John Doe” summons on First Data Corporation and its affiliates and subsidiaries in substantially the form as attached as Exhibit A to the Declaration of Revenue Agent Daniel Reeves; and

3. That a copy of this order shall be served together with the summons.

Dated April 15, 2009, at Denver, Colorado.

BY THE COURT:



Robert E. Blackburn  
United States District Judge