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UNITED STATES DISTRICT COURT FOR THE
CENTRAL DISTRICT OF CALIFORNIA

IN THE MATTER OF THE TAX,)
LIABILITIES OF:)

JOHN DOES, United States person(s),)
who directly or indirectly had authority)
over any combination of accounts held)
with OX Labs Inc., d/b/a SFOX,)
SFOX Inc., sfox.com, or its predecessors,)
subsidiaries, divisions, or affiliates)
(collectively, "SFOX"), with at least the)
equivalent of \$20,000 in value of)
transactions (regardless of type) in)
cryptocurrency in any one year, for the)
period January 1, 2016 through)
December 31, 2021.)

Case No. 2:22-cv-05715-ODW-KS
**ORDER GRANTING EX PARTE
PETITION FOR LEAVE TO
SERVE "JOHN DOE"
SUMMONS**

THIS MATTER is before the Court upon the United States of America's "Ex Parte
Petition for Leave to Serve "John Doe" Summons" (the "Petition"). Based upon a review
of the Petition and supporting documents, the Court has determined that the "John Doe"
summons to Ox Lab Inc., and Subsidiaries relates to the investigation of an ascertainable
group or class of persons, that there is a reasonable basis for believing that such group or

1 class of persons has failed or may have failed to comply with any provision of any
2 internal revenue laws, that the information sought to be obtained from the examination of
3 the records or testimony (and the identities of the persons with respect to whose liability
4 the summons is issued) is not readily available from other sources, and that the
5 information sought to be obtained is narrowly tailored to information that pertains to the
6 failure or potential failure of that group or class of persons to comply with one or more
7 provisions of the internal revenue laws. It is therefore:
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10 ORDERED AND ADJUDGED that the Internal Revenue Service, through Senior
11 Revenue Agent Seng Tchong Lee or any other authorized officer or agent, may serve an
12 Internal Revenue Service John Doe summons upon Ox Labs Inc., and Subsidiaries in
13 substantially the form as attached as Exhibit 6 to the Declaration of Seng Tchong Lee. A
14 copy of this Order shall be served together with the summons.
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17 IT IS SO ORDERED this 15th day of August, 2022.

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21 UNITED STATES DISTRICT JUDGE
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