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8 UNITED STATES DISTRICT COURT  
 9 CENTRAL DISTRICT OF CALIFORNIA  
 10 WESTERN DIVISION

11 UNITED STATES OF AMERICA,	) Case No. CV 08-7158 GAF (PLAx)
12           Petitioner,	)
13           vs.	) Order to Show Cause Why
14	) Respondent Should Not Be Held
	) in Civil Contempt
15 IVAN M. FORBES,	) Date: <b>March 23, 2009</b>
16           Respondent.	) Time: <b>1:30 p.m.</b>
17	) Location: Hon. Gary A. Feess
18	) Roybal Federal Building and
	) United States Courthouse
	) Courtroom No. 740
	) 255 E. Temple Street
	) Los Angeles, CA 90012

19           Based on the Application for Order to Show Cause on Civil  
 20 Contempt, Memorandum of Points and Authorities, and the  
 21 Declaration in Support, the Court finds that petitioner has  
 22 established its *prima facie* showing that respondent is in  
 23 contempt of court for failure to follow the Court's Order  
 24 Granting Petition to Enforce Internal Revenue Service Summons.  
 25 See United States v. Brown, 918 F.2d 82, 83-84 (9th Cir. 1990).

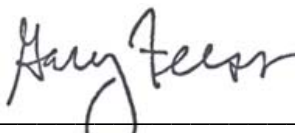
26           Therefore, **IT IS ORDERED** that respondent appear before this  
 27 District Court of the United States for the Central District of  
 28 California, at the date, time and address listed above in the

1 caption to show cause why respondent should not be held in civil  
2 contempt for failure to comply with the Court's order dated  
3 December 15, 2008, granting the Petition to Enforce Internal  
4 Revenue Service Summons, and incarcerated until respondent has  
5 been purged of contempt and complies with the Court's order  
6 enforcing the subject IRS summons.

7 **IT IS FURTHER ORDERED** that copies of this Order and the  
8 Application for Order to Show Cause on Civil Contempt be served  
9 on respondent by personal delivery or certified mail.

10 **IT IS FURTHER ORDERED** that within ten (10) days after  
11 service upon Respondent of the herein described documents,  
12 respondent shall file and serve a written response, supported by  
13 appropriate sworn statements, as well as any desired motions.  
14 All allegations in the Application for Order to Show Cause on  
15 Civil Contempt, Memorandum of Points and Authorities, and  
16 Declaration in Support that is not contested by such responsive  
17 pleadings or by sworn statements will be deemed admitted.

18  
19 DATED: February 5, 2009

  
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HON GARY A. FEESS  
U.S. DISTRICT COURT JUDGE

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21  
22 Respectfully submitted,  
23 THOMAS P. O'BRIEN  
24 United States Attorney  
25 SANDRA R. BROWN  
26 Assistant United States Attorney  
27 Chief, Tax Division

28 DANIEL LAYTON  
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