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8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
 10 CENTRAL DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA,) Case No. CV-08-7240-R (SSx)
 12)
 13 Petitioner,) Order to Show Cause Why
 14) Respondent Should Not Be held
 vs.) in Civil Contempt
 15)
 16 LEONARDO E. PALMER) Hearing before Judge Manuel
 17) Real:
 Respondent.)
 18) Date: September 21, 2009
 19) Time: 10:00 a.m.
 20) Location: United States
 21) Courthouse
 Courtroom No. 8
 22 312 Spring Street
 23 Los Angeles, CA 90012

24
 25 Based on the Application for an Order to Show Cause on Civil
 26 Contempt, Memorandum of Points and Authorities, and the
 27 supporting Declaration, the Court finds that Petitioner has
 28 established its *prima facie* showing that Respondent is in contempt

1 of court for failure to follow the Court's Order Enforcing Internal
2 Revenue Service Summons. *See U.S. v. Brown*, 918 F.2d 82, 83-84 (9th
3 Cir. 1990).

4 Therefore, **IT IS ORDERED** that Respondent appear before this
5 District Court of the United States for the Central District of California,
6 at the date, time and address listed above in the caption to show
7 cause why Respondent should not be held in civil contempt for
8 failure to comply with the Court's order granting the Petition to
9 Enforce Internal Revenue Service Summons, and incarcerated until
10 Respondent has been purged of contempt and complies with the
11 Court's order enforcing the subject IRS summons.

12 **IT IS FURTHER ORDERED** that copies of this Order and the
13 Application for Order to Show Cause on Civil Contempt be served
14 on Respondent by personal delivery or certified mail.

15 **IT IS FURTHER ORDERED** that within ten (10) days after service
16 upon Respondent of the herein described documents, Respondent
17 shall file and serve a written response, supported by appropriate
18 sworn statements, as well as any desired motions. All allegations in
19 the Petition not contested by such responsive pleadings or by sworn
20 statements will be deemed admitted.

21
22 DATED: August 13, 2009



23
24 HON. MANUEL REAL
25 United States District Court Judge

26 Respectfully submitted,

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28 THOMAS P. O'BRIEN, United States Attorney

1 SANDRA R. BROWN, Assistant United States Attorney
2 Chief, Tax Division

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4 DANIEL LAYTON, Assistant United States Attorney
5 Attorneys for United States of America

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