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UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	1:10-cv-00700 AWI GSA
)	
Petitioner,	)	ORDER STRIKING RESPONDENT’S
	)	RESPONSE TO THE ORDER TO SHOW
v.	)	CAUSE (Document 6)
)	
RAYMOND ALFRED BOWDEN,	)	ORDER STRIKING NOTICE OF
	)	APPOINTMENT OF FIDUCIARY
	)	(Document 8)
Respondent.)	
_____	)	ORDER PERMITTING RESPONDENT TO
	)	SHOW CAUSE AND RESPOND TO THE
	)	PETITION TO ENFORCE INTERNAL
	)	REVENUE SERVICE SUMMONS

On April 22, 2010, this Court issued an Order To Show Cause Re Enforcement Of Internal Revenue Service Summons. (Doc. 4.) This action arises from Petitioner United States of America’s efforts to enforce a summons issued November 12, 2009, relating to the collection of income tax liabilities from Respondent Raymond Alfred Bowden for tax years ending in 1996 through 2008, and collection efforts for penalties relating to frivolous submissions for tax years ending in 2004 through 2007. (Doc. 3 at 1-2.) According to Petitioner, Respondent did not appear on December 8, 2009, as required by the summons. (Doc. 3 at 2.)

1 In the Order of April 22, 2010, Respondent was provided with fourteen days, from the
2 date of service, within which to show cause why he should not be compelled to obey the IRS
3 summons. (Doc. 4 at 1.) Respondent was also ordered to respond to the Petition. (Doc. 4 at 2.)

4 On May 19, 2010, Respondent filed pleadings entitled "Answer and Negative Averment
5 and Compulsory Counterclaim" and "Notice of Appointment of Fiduciary, Notice by Special
6 Visitat[i]on, Not by General Appearance." (Docs. 6 & 8.) This Court strikes the pleadings for
7 the reasons that follow.

8 Both pleadings are both unintelligible and unresponsive. Significantly, Respondent fails
9 to show cause why he should not be compelled to obey the IRS summons. Both pleadings are
10 hereby STRICKEN and the Clerk of the Court is directed to return the documents to Respondent
11 at the address he has provided to the Court.

12 Further, it is hereby ORDERED that Respondent shall be given a second and final
13 opportunity to explain why he should not be compelled to obey the November 12, 2009, IRS
14 summons. Additionally, Respondent will be given a second and final opportunity to respond to
15 the Petition. Respondent is cautioned however that he may not make fiduciary appointments
16 such as those referenced in both of his May 19, 2010, pleadings. (See Doc. 6 at 5-6 & Doc. 8.)

17 **In accordance with the above, Respondent shall have to and including June 15,**
18 **2010, within which to address the deficiencies identified herein.**

19
20 IT IS SO ORDERED.

21 **Dated: May 25, 2010**

22 **/s/ Gary S. Austin**
23 **UNITED STATES MAGISTRATE JUDGE**