

1 summons issued June 17, 2013.

2 2. On August 21, 2014, the Revenue Officer wrote the respondent setting the
3 compliance date for September 17, 2014, at 11:00 a.m., at 4825 Coffee Road, Bakersfield,
4 California.

5 3. The respondent did not appear, and he failed to provide the testimony and
6 documents demanded in the summons.

7 4. On September 18, 2015, Petitioner filed a Petition Re: Contempt of Order Filed
8 July 18, 2014 (Doc. #14). The Court's Order filed October 14, 2015 (Doc. #16), required
9 respondent to appear before this Court on November 9, 2015, at 1:30 p.m., and show cause
10 as to why he should not be held in contempt for failure to comply with the Order filed
11 July 18, 2014 (Doc. #10). This order further set a date certain for a written response by the
12 respondent. This order was duly served by mail upon the respondent.

13 5. Respondent failed to file a written response, and failed to appear at the hearing.
14 Respondent's failure to comply with the Orders filed July 18, 2014, and October 14, 2015,
15 continues to the present.

16 6. "A court has the inherent power to punish for civil or criminal contempt any
17 obstruction of justice relating to any judicial proceeding." Lambert v. Montana, 545 F.2d 87,
18 88 (9th Cir. 1976). Petitioner has the burden of proving its prima facie case by clear and
19 convincing proof. Balla v. Idaho State Bd. of Corrs., 869 F.2d 461, 466 (9th Cir. 1989).

20 7. By the Petition for Contempt and supporting documents, including the declaration
21 of Michael J. Papasergia, Petitioner has met this burden.

22 Based upon the foregoing, I find, order and adjudge as follows:

23 A. Respondent, MICHAEL A. GAMBOA, is in civil contempt of this Court for
24 his failure to comply with the Order filed on July 18, 2014, directing
25 Respondent to comply with the IRS summons issued June 17, 2013, and with
26 the Order filed October 14, 2015, ordering respondent to appear before me for
27 the trial of his contempt.
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B. A Bench Warrant for the arrest of Respondent, MICHAEL A. GAMBOA,
issued on November 13, 2015.

C. After arrest, Respondent, MICHAEL A. GAMBOA, is to be incarcerated and
brought before me for hearing on the remedies for his civil contempt.

IT IS SO ORDERED.

Dated: November 16, 2015



SENIOR DISTRICT JUDGE