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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA;
CHARLES DUFF, Revenue Officer,
Internal Revenue Service,

No. Misc. S-10-0021 JAM EFB

Petitioners,
vs.

LORETTA A. MIGLIORI,
Respondent.

ORDER

This action was referred to the undersigned under Eastern District of California Local Rule 302(c)(9), pursuant to 28 U.S.C. § 636(b)(1). On February 19, 2010, the undersigned issued an order that respondent appear at a show cause hearing regarding the enforcement of an Internal Revenue Service summons. Dckt. No. 3. In light of petitioners' filing on May 10, 2010, indicating that respondent has now "sufficiently complied with the summons at issue," Dckt. No. 12, the February 19, 2010 order to show cause will be discharged and the show cause hearing, which is currently scheduled for May 26, 2010, will be vacated.

Also, on April 21, 2010, the undersigned ordered attorneys Steven Mopsick and Betty Williams to explain the status of their representation of respondent in this matter and to show cause why they should not be sanctioned for failing to appear at a show cause hearing that was held on April 14, 2010. Dckt. No. 6. On April 26, 2010, Mopsick and Williams filed a response

1 to the order to show cause, indicating that as of the April 14, 2010 hearing, their firm “had not
2 been retained to represent Respondent in this matter.” Dckt. No. 9. They also indicated that
3 they did not learn of the hearing until the day prior to the hearing and were specifically
4 instructed by respondent not to appear at that hearing. *Id.* In light of Mopsick and Williams’s
5 response, the April 21, 2010 order to show cause will also be discharged.

6 Accordingly, IT IS HEREBY ORDERED that:

- 7 1. The February 19, 2010 order to show cause is discharged;
- 8 2. The May 26, 2010 show cause hearing is vacated;
- 9 3. The April 21, 2010 order to show cause is discharged; and
- 10 4. The Clerk of Court is directed to close this case.

11 SO ORDERED.

12 DATED: May 11, 2010.


EDMUND F. BRENNAN
UNITED STATES MAGISTRATE JUDGE