

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and
JAY COCHRAN, Revenue Agent,**

Petitioners,

v.

SANDRA WILLIAMS,

Respondent.

No. C-07-05226-SI

**[proposed]
ORDER FINDING RESPONDENT
IN CONTEMPT**

This matter came before the Court on November 21, 2008, upon the Court's Order to Show Cause Re: Contempt entered October 7, 2008.

On March 17, 2008, Ms. Williams filed an answer to the verified petition to enforce the summons and the order thereon. On April 3, 2008, Ms. Williams filed a petition for a continuance. On April 7, 2008, the continuance was granted and the hearing on the order to show cause was set for May 9, 2008. On May 9, 2008, a hearing was held on the order to show cause.

On July 28, 2008, the Court entered its Order Enforcing Summons in this matter. Ms. Williams, who has not appeared at any of the court proceedings concerning the enforcement of the IRS summons at issue, has yet to produce the documents ordered by the Court in the Order Enforcing Summons.

///

1 Due to respondent's failure to comply with the Order Enforcing Summons, the petitioners
2 filed an Application for Entry of Order to Show Cause Re: Contempt on October 3, 2008. On
3 October 8, 2008, this Court ordered respondent to appear and show cause, if any, why she should
4 not be held in contempt for his failure to comply with the Court's Order Enforcing Summons. On
5 November 21, 2008, the show cause hearing was held.

6 Despite the great length of time Ms. Williams has had to comply with the Order
7 Enforcing Summons, Ms. Williams has not appeared at the hearings in this matter and has not
8 complied with the summons by providing the government with testimony or the summoned
9 records.

10 The Court having considered the record herein, it is hereby

11 **ORDERED** that respondent Sandra Williams, is in contempt of this Court's Order
12 Enforcing Summons, and respondent is fined \$200 per day from this date until the date she
13 complies with the Order Enforcing Summons.

14 **IT IS FURTHER ORDERED** that if respondent Sandra Williams complies with the
15 Order Enforcing Summons, within fourteen days of this date, she will be purged of the \$200 per
16 day fine that might have accrued against her for her failure to comply with the Order Enforcing
17 Summons.

18 **IT IS FURTHER ORDERED** that if, by January 7, 2009, respondent Sandra Williams
19 has failed to comply with the Order Enforcing Summons, she shall appear in person before this
20 Court on the 16th day of January, 2009, at 9:00 a .m., United States Courthouse, 450 Golden
21 Gate Avenue, San Francisco, California and then and there show cause why she should not be
22 imprisoned until she complies with the Court's Order Enforcing Summons.

23 **ORDERED** this 25th day of November, 2008, at San Francisco, California.

24
25 

26
27

UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

[proposed] ORDER FINDING RESPONDENT IN CONTEMPT

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

FIRST CLASS MAIL by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

Sandra Williams
7918 Fall Creek Road, Apt. #202
Dublin, CA 94568

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **November 21, 2008** at San Francisco, California.

/s/ Kathy Tat
KATHY TAT
Legal Assistant