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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and EARL K. HARTSELL JR., Revenue Officer,)	CASE NO. 09-cv-5945-CRB
)	
Petitioners,)	[REDACTED]
)	ORDER RE: CONTEMPT
v.)	
MICHAEL J. PANZO,)	
Respondent.)	

This matter came on for hearing on January 7, 2011, upon the Court's Order to Show Cause Re: Contempt entered November 15, 2010. The Order directed respondent to appear and show cause, if any, why he should not be held in contempt for his failure to comply with the Order Enforcing the Internal Revenue Summons. (Docket No. 11). The Court's Order regarding contempt followed service on respondent of the Verified Petition to Enforce the IRS Summons, and the Case Management Order. (Docket Nos. 1, 3, & 8). Despite service of these documents, no appearance by or on behalf of respondent was made.

Following a hearing March 26, 2010, the Court Ordered the summons enforced and the docket indicates service of that Order was made on respondent. (Docket Nos. 11-12). To date, respondent has not complied with the Court's Order Enforcing the Summons.

It is hereby **ORDERED** that respondent Michael Panzo is in contempt of this Court's

1 Order enforcing the summons, and respondent is fined \$500 per day from January 7, 2011, until
2 date he complies with the Order enforcing the summons.

3 **IT IS FURTHER ORDERED** that if respondent Michael Panzo complies with the
4 Order by **January 21, 2011**, he will be purged of the \$500 per day fine that might have
5 accrued against him for his failure to comply with the Order enforcing the summons.

6 **ORDERED** this 7th day of January, 2011 at San Francisco, California

