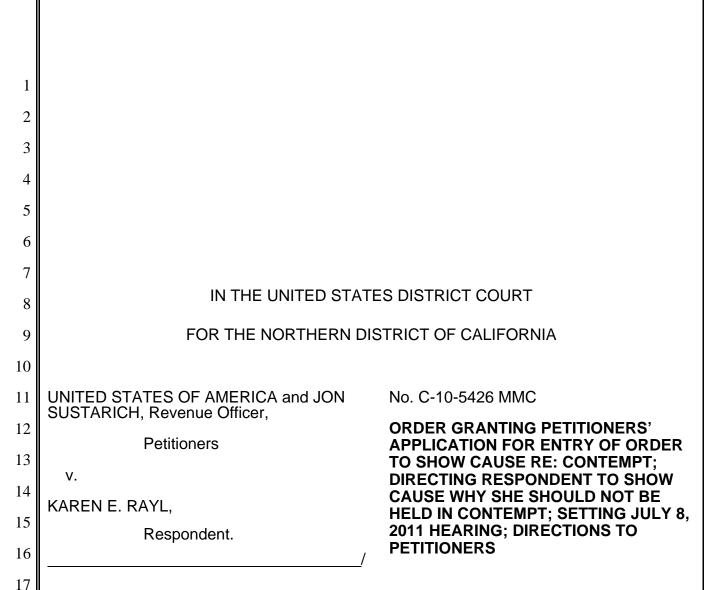
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By order filed March 10, 2011, the Court ordered respondent Karen E. Rayl ("Rayl") to appear before Revenue Officer Jon Sustarich on April 20, 2011, to give testimony relating to the matters set forth in a summons attached to the order and to produce documents identified in the summons. In said order, respondent was advised that any failure to comply therewith could be grounds for a finding of contempt.

Before the Court is petitioners' Application for Entry of Order to Show Cause Re:
Contempt, filed May 24, 2011. In the application, petitioners offer evidence demonstrating
Rayl did not appear as ordered on April 20, 2011 (see Sustarich Decl. ¶ 2), and seek entry
of an order directing Rayl to show cause why she should not be held in contempt.

The Court having read and considered the application, and good cause appearing
 for issuance of the requested order, the application is hereby GRANTED.

Accordingly, Rayl is hereby ORDERED TO SHOW CAUSE, in the manner set forth
below, why she should not be held in contempt for failure to comply with the Court's March
10, 2011 order. Specifically, Rayl is DIRECTED to file with the Clerk of the Court and mail
to petitioners' counsel of record, no later than June 18, 2011, any written response to the
instant order, stating therein why she should not be held in contempt. In the event Rayl
files a written response, petitioners shall file and serve any reply no later than June 25,
2011.

8 Further, and irrespective of whether Rayl files a written response, Rayl is hereby
9 ORDERED to appear in person on July 8, 2011, at 9:00 a.m., in Courtroom 7, 19th Floor,
10 United States Courthouse, 450 Golden Gate Avenue, San Francisco, California.

Rayl is hereby ADVISED that if she is held in contempt, she may be subject to
sanctions, which may include, but are not limited to, a "per diem fine imposed for each day
[she] fails to comply" with the Court's March 10, 2011 order. <u>See United States v. Ayres</u>,
166 F.3d 991, 995 (9th Cir. 1999).

Petitioners are hereby DIRECTED to serve, no later than June 3, 2011, a copy of the
instant order on Rayl, and to file, no later than June 6, 2011, proof of such service with the
Clerk of the Court.

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IT IS SO ORDERED.

20 Dated: May 27, 2011

M. CHES States District Judge