

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

This matter came before the Court on December 1, 2011, upon the Court's Order to Show Cause Re: Contempt, entered September 6, 2011.

On December 14, 2010, Petitioner Emmanuel Orosa personally served Respondent with an IRS summons, requiring Respondent to appear before Petitioner Emmanuel Orosa on January 10, 2011, to produce certain testimony and documents required by the summons. The Respondent did not appear on January 10, 2011, as required by the summons.

Due to the Respondent's failure to comply with the summons, the Petitioners filed a Verified Petition to Enforce an Internal Revenue Service Summons. On April 18, 2011, this Court entered its Order To Show Cause Re Enforcement Of Internal Revenue Service Summons and required Respondent to appear before this Court on June 28, 2011.

The Respondent failed to appear at the June 28, 2011 Order to Show Cause Hearing.

On July 26, 2011, the District Court adopted this Court's Report and Recommendation to enforce the IRS Summons, and ordered Respondent to appear before Petitioner Emmanuel Orosa on August 8, 2011, to produced the testimony and documents requested in the IRS summons.

The Respondent failed to appear before Petitioner Emmanuel Orosa on August 8, 2011.

On August 30, 2011, Petitioner United States applied for an Order to Show Cause
Re: Contempt.

On September 6, 2011, this Court issued an Order to Show Cause Re: Contempt ordering the Respondent to appear on December 1, 2011, and show cause, if any, why he should not be held in contempt for his failure to comply with this Court's Order to Show Cause Re Enforcement of Internal Revenue Service Summons filed July 26, 2011. The Respondent was served pursuant to Rule 4(e)(2) on September 6, 2011, with the Order to Show Cause Re: Contempt.

Respondent has not complied with the summons by providing Petitioners with the summoned records, nor has he provided the required testimony.

The Court having considered the record herein, it is hereby

ORDERED that Respondent Michael Canul is in contempt of this Court's Order Enforcing Summons, and Respondent is fined \$250 per day from this date until the date that he complies with the Order Enforcing Summons.

IT IS FURTHER ORDERED that if Respondent Michael Canul complies with the Order Enforcing Summons within thirty days of this date, he will be purged of the \$250 per day fine that might have accrued against him for his failure to comply with the Order Enforcing Summons.

ORDERED this 4 day of December, 2011, at San Jose, California.

Lucy H. Koh
LUCY H. KOH
UNITED STATES DISTRICT JUDGE