

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

Civil Action No. 09-cv-00304-WDM

UNITED STATES OF AMERICA,

Petitioner,

v.

LOUIE M. RODRIGUEZ,

Respondent.

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**FINAL ENFORCEMENT ORDER**

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Having considered the United States' Petition to Enforce Internal Revenue Service Summonses and accompanying exhibits, this Court finds as follows:

1. On October 7, 2008, the Internal Revenue Service ("IRS") issued summonses to Louie M. Rodriguez (hereafter "Respondent").
2. The IRS summonses were issued to Respondent for a legitimate purpose — to obtain information for the purpose of collection of tax liability for the tax years ending December 31, 2000, December 31, 2001 and December 31, 2002 and to determine the federal tax liability for the tax year ending December 31, 2006.
3. The above-listed tax periods were specified in the IRS summonses served on Respondent.
4. The testimony, records, and documents demanded by the IRS summonses

are not in the possession of the IRS.

5. The administrative steps required by the Internal Revenue Code for the issuance of the summonses have been met.

6. As indicated in the Declaration of Service (Doc. 3), Respondent was served on March 5, 2009 with: (1) an Order to Show Cause (Doc. 2) that was issued by the Court on February 19, 2009, and (2) a copy of the Petition (Doc. 1) with exhibits.

7. As of this date, Respondent has failed to comply with the IRS summonses.

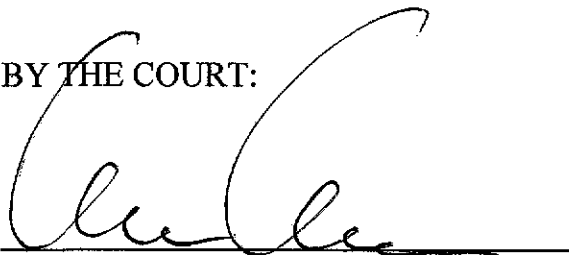
8. Respondent has failed to show sufficient cause as to why he should not be ordered to comply with the IRS summonses.

IT IS THEREFORE ORDERED that Respondent shall comply with and obey the IRS summonses served upon him by appearing at the IRS office at 56 Inverness Drive East, Englewood, Colorado, 80112 before Revenue Officer Victoria Ayers, telephone number (720) 956-4324, (or other location to be agreed upon by the parties), at a time to be agreed upon by the parties, but not later than May 18, 2009, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the IRS summonses. Failure to comply with this Order may result in Respondent being found in contempt of court, in which case he may be fined or imprisoned.

Upon entry of this Order, this case shall be closed and Judgment shall be entered in favor of the Petitioner.

Dated this 14<sup>th</sup> day of ~~March~~ <sup>April</sup>, 2009.

BY THE COURT:

A handwritten signature in black ink, appearing to read 'Walker D. Miller', written over a horizontal line.

WALKER D. MILLER  
UNITED STATES DISTRICT JUDGE