

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO  
Judge Christine M. Arguello**

Civil Action No. 09-cv-00473-CMA-BNB

UNITED STATES OF AMERICA,

Petitioner,

v.

GERARD MAISONNEUVE,  
DEBRA K. MAISONNEUVE,

Respondents.

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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 29, 2008, the Internal Revenue Service ("IRS") issued summonses to Gerard Maisonneuve and Debra K. Mainsonneuve (hereafter "Respondents").
2. The IRS summonses were issued to Respondents for a legitimate purpose — to obtain information for the purpose of determining the tax liability for the tax years ending December 31, 2005, and December 31, 2006.
3. The above-listed tax periods were specified in the IRS summonses served on Respondents.
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 Services (Doc. 6 and Doc.7 ), Respondents were served on March 19, 2009 with: (1) an Order to Show Cause (Doc. 3) that was issued by the Court on March 10, 2009, and (2) a copy of the Petition (Doc. 1) with exhibits.

7. As of this date, Respondents have failed to comply with the IRS summonses.

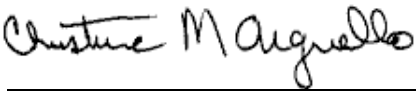
8. Respondents have failed to show sufficient cause as to why they should not be ordered to comply with the IRS summonses.

IT IS THEREFORE ORDERED that Respondents shall comply with and obey the IRS summonses served upon them by appearing at the IRS office at 56 Inverness Drive East, Englewood, Colorado, 80112 before Revenue Officer John Boetz, telephone number (720) 956-4144, (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 19, 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 Respondents being found in contempt of court, in which case they may be fined or jailed.

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

Dated this 21 day of April, 2009.

BY THE COURT:

Handwritten signature of Christine M. Arguello in cursive script.

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CHRISTINE M. ARGUELLO  
United States District Judge