

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Lewis T. Babcock, Judge

Civil Case No. 09-cv-02598-LTB-MJW

UNITED STATES OF AMERICA,

Petitioner,

v.

LOUIE M. RODRIGUEZ,

Respondent.

ORDER

As further set forth on the record at the show cause hearing held on March 3, 2010, I find, conclude, and order as follows:

I. Findings of Fact

1. On June 4, 2009, the Internal Revenue Service (“IRS”) served Respondent with a summons in order to obtain information regarding Respondent’s federal income tax liability for the calendar years of 2007 and 2008.

2. Respondent failed to comply with the IRS summons.

3. On November 6, 2009, the Court issued an Order to Show Cause which ordered Respondent to appear before the Court on December 17, 2009 and show cause why he should not be compelled to comply with the IRS summons.

4. Respondent was served with the November 6, 2009 Order to Show Cause on November 26, 2009 but failed to appear at the December 17, 2009 show cause hearing or otherwise respond to the November 6, 2009 Order to Show Cause.

5. On December 17, 2009, the Court entered a Final Enforcement Order which ordered Respondent to comply with the IRS summons on or before January 18, 2010.

6. Respondent was served with the Final Enforcement Order on December 21, 2009 but failed to comply with the IRS summons on or before January 18, 2010.

7. In accordance with the Final Enforcement Order, judgment was entered against Respondent on December 31, 2009.

8. On February 3, 2010, the Court issued an Order to Show Cause which ordered Respondent to appear before the Court on March 3, 2010 and show cause why he should not be held in civil contempt for failure to comply with the Final Enforcement Order.

9. Respondent was served with the February 3, 2010 Order to Show Cause on February 16, 2009 but failed to appear at the March 3, 2010 show cause hearing or otherwise respond to the February 3, 2010 Order to Show Cause.

II. Conclusions of Law and Order

Petitioner has demonstrated by clear and convincing evidence that (1) valid court orders existed, specifically the November 6, 2009 Order to Show Cause; the Final Enforcement Order; and the February 3, 2010 Order to Show Cause (collectively “the Orders”); (2) Respondent was served with and had knowledge of the Orders; and (3) Respondent disobeyed the Orders. *See FTC v. Kuykendall*, 371 F.3d 745, 756-7 (10th Cir. 2004). I therefore conclude that Respondent is in civil contempt for failure to comply with the Orders and that sanctions are appropriate.

Accordingly, IT IS HEREBY ORDERED that

1. Respondent is in civil contempt for failure to comply with the Court's November 6, 2009 Order to Show Cause; Final Enforcement Order; and February 3, 2010 Order to Show Cause;

2. A warrant for Respondent's arrest shall be issued and served upon Respondent by the U.S. Marshal Service; and

3. Further proceedings will be scheduled in this case if and when appropriate.

Dated: March 4, 2010, in Denver, Colorado.

BY THE COURT:

s/Lewis T. Babcock
LEWIS T. BABCOCK, JUDGE