

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

Civil Action No. 09-cv-02598-LTB

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 Summons ("Petition") and the accompanying exhibits, this Court finds as follows:

1. On June 4, 2009, the Internal Revenue Service issued a summons to Respondent Louie M. Rodriguez ("Respondent").
2. The Internal Revenue Service summons was issued to Respondent for a legitimate purpose: to obtain information concerning collection of the federal income tax liability of Respondent for the calendar years of 2007 and 2008.
3. The above-listed tax periods were specified in the Internal Revenue Service summons served on Respondent.
4. The testimony, records, and documents demanded by the Internal Revenue Service summons are not in the possession of the Internal Revenue Service.

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

6. As indicated in the Declaration of Service (Doc. 4), Respondent was served on November 26, 2009 with: (1) the Order to Show Cause issued by the Court on November 6, 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 summons.

8. Respondent has failed to show sufficient cause as to why he should not be ordered to comply with the Internal Revenue Service summons.

IT IS THEREFORE ORDERED that Respondent shall comply with and obey the Internal Revenue Service summons served upon him by appearing at the Internal Revenue Service office at 56 Inverness Drive East, Englewood, Colorado 80112-5129 before Revenue Officer Victoria Ayers, telephone number (720) 956-4321 (or other location to be agreed upon by the parties), at a time to be agreed upon by the parties, but not later than Jan 18, 2010, to give testimony and to produce for examination and copying the records, documents, and other data demanded by the Internal Revenue Service summons.

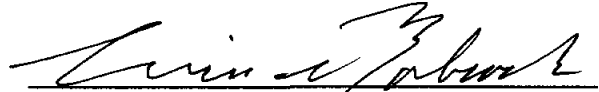
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IT IS FURTHER ORDERED that failure to comply with this Order may result in Respondent being found in contempt of Court, in which case he may be fined or imprisoned.

IT IS FURTHER ORDERED that upon entry of this Order, this case shall be closed and Judgment shall be entered in favor of Petitioner United States of America.

Dated this 17<sup>th</sup> day of December, 2009.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Lewis T. Babcock", written over a horizontal line.

LEWIS T. BABCOCK  
UNITED STATES DISTRICT JUDGE