

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,

Petitioner,

:

Case No. 3:13-cv-146  
Formerly Case No. 3:13-mc-002

-vs-

Magistrate Judge Michael R. Merz

:

TAMARA ABNER,

Respondent.

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**ORDER DISSOLVING ORDER TO SHOW CAUSE**

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This case is before the Court upon the filing by the United States of a Notice of dismissal under Fed. R. Civ. P. 41(a)(1)(A). Because Respondent had not yet filed an answer, Petitioner is entitled to dismiss under that Rule without the consent of Respondent or a court order. As provided in Fed. R. Civ. P. 42(a)(1)(B), the dismissal is without prejudice.

The Court previously issued an Order to Respondent to show cause why she should not be held in civil contempt of court for failure to appear on April 24, 2013, or otherwise to respond to the initial Order to Show Cause in this case. Upon Respondent's appearance on May 31, 2013, the Court continued the contempt matter for hearing on June 19, 2013, and released Respondent on her own recognizance.

The Notice of dismissal indicates Respondent has complied fully with the IRS Summons. Accordingly, the civil contempt proceeding is abated. *Compare State ex rel. Corn v. Russo*, 90 Ohio St. 3d 551, 740 N.E. 2d 265 (2001); *State ex rel Conkle v. Sadler*, 99 Ohio St. 3d 402, 792

N.E. 2d 1116 (2003); *State ex rel Benbow v. Runyan*, 99 Ohio St. 3d 410, 792 N.E. 2d 1124 (2003). Given the abatement, the Court's Order to Show Cause respecting contempt is DISSOLVED and Respondent is discharged from the recognizance.

This proceeding shall be terminated on the docket of this Court.

June 14, 2013.

s/ *Michael R. Merz*  
United States Magistrate Judge