


FILED 

IN THE UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO, FLORIDA

2003 DEC 16 PM 3:40

UNITED STATES OF AMERICA)
)
Plaintiff,)
)
v.)
)
LINDA BORDEN a/k/a CHRISTY BENSON;)
NEW INNOVATIONS OF CENTRAL)
FLORIDA, INC.; NEX, INC.; NEXCLICK LLC;)
and B & B CONSULTING SERVICES, INC.)
)
Defendants.)

Civil No. 6:03-cv-1705-Orl-28JGG

PRELIMINARY INJUNCTION

Plaintiff, the United States of America, has filed a Complaint for Permanent Injunction and a Motion for Preliminary Injunction in this matter. The defendants, Linda Borden; New Innovations of Central Florida, Inc.; Nex, Inc.; and NexClick LLC, do not admit or deny the allegations in the Complaint or the Preliminary Injunction motion, except admit that the Court has jurisdiction over them and over the subject matter of this action.

By their Consent, which is filed concurrently, defendants have waived the entry of findings of fact and conclusions of law, and consent to entry of this Preliminary Injunction without admitting that grounds exist for imposition of an injunction.

NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

1. The Court has jurisdiction over this action pursuant to §§ 1340 and 1345 of Title 28 of the United States Code, and §§ 7402, 7407. and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) ("I.R.C.").
2. The Court finds that the Defendants have not admitted the United States'

allegations that they have engaged in conduct that is subject to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701 and that interferes with the enforcement of the Internal Revenue Laws.

3. The Court finds that the Defendants have consented to the entry of judgment for injunctive relief under I.R.C. §§ 7402, 7407, and 7408 to prevent them from (1) engaging in conduct subject to penalty under I.R.C. §§ 6694, 6695, 6700, and 6701 and (2) interfering with the administration and enforcement of the Internal Revenue Laws.

Order

Based on the parties' agreement and the defendants' consent, the Court ORDERS that Defendants Linda Borden; New Innovations of Central Florida, Inc.; Nex, Inc.; and NexClick, LLC are preliminarily enjoined, in their own name, and using the names Christy Benson and B & B Consulting Services, Inc. from:

- A. Engaging in any conduct that is subject to penalty under I.R.C. § 6700, *i.e.*, making or furnishing, in connection with the organization or sale of a tax shelter, plan, or arrangement, a statement defendants know or have reason to know is false or fraudulent as to any material matter;
- B. Engaging in any conduct that is subject to penalty under I.R.C. § 6701, *i.e.*, preparing any tax forms or other documents to be filed with the IRS that defendants know, if so filed, will result in the understatement of another person's income tax liability;
- C. Making false or misleading statements when marketing or advertising any tax-

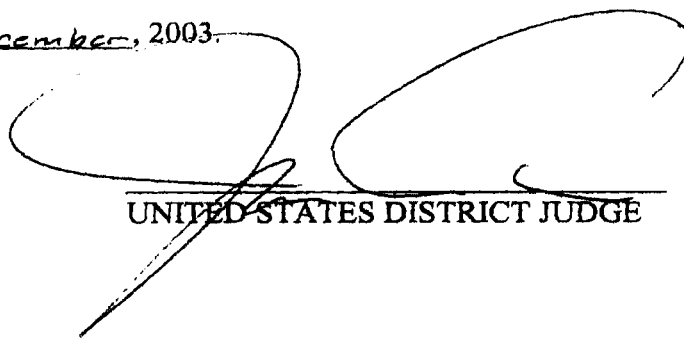
related product or services, including seminars, packages, and consultation sessions;

- D. Making any statements, whether written or oral, that are likely to incite others to imminently violate the law, including to evade payment of taxes;
- E. Assisting or aiding others to evade the payment of taxes or to prepare false or fraudulent federal-income-tax returns through any means;
- F. Providing any tax advice or services for compensation, including providing consultation services, preparation services, or representation services;
- G. Preparing or assisting in the preparation of any federal-income-tax returns for any other person;
- H. Engaging in any conduct that is subject to penalty under I.R.C. § 6694, *i.e.*, preparing any part of a return or claim for refund that includes an unrealistic position;
- I. Engaging in conduct subject to penalty under I.R.C. § 6695, *i.e.*, failing to sign and furnish the correct identifying number on tax returns Defendants prepare;
- J. Engaging in conduct that substantially interferes with the administration and enforcement of the internal revenue laws;
- K. Engaging in any other activity subject to injunction or penalty under 26 U.S.C. §§ 6074, 6075, 7404, and 7406 including fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws;

Further, pursuant to I.R.C. § 7402, the Court ORDERS that defendants, at their own

expense and as corrective advertising, provide a copy of this injunction to each of their customers (current and former) within ten days of the date of this order. The term "customer" includes any member of NexClick and any person or entity for whom the defendants prepared a federal-tax return. Defendant Linda Borden must file a sworn certificate of compliance stating that the defendants have complied with this portion of the Order, within ten days of the date of this Order.

SO ORDERED this 16th day of December, 2003.



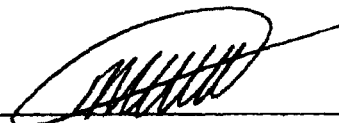
UNITED STATES DISTRICT JUDGE

Approved and Agreed:

PAUL IGNATIUS PEREZ
United States Attorney



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