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Nov 5

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF NEVADA

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LAS VEGAS, NV

UNITED STATES,

Plaintiff,

v.

NATIONAL AUDIT DEFENSE NETWORK,  
et al.,

Defendants.

2004 NOV -5 A 6:29

CLERK OF COURT  
DISTRICT OF NEVADA

Civil No. CV-04-0455-LDG-LRL

**STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AGAINST  
DEFENDANT MARY E. ORIE**

Plaintiff United States of America has filed a Complaint for Permanent Injunction against, among others, defendant Mary E. Orie. Orie does not admit the allegations of the Complaint, except she admits that the Court has jurisdiction over her and over the subject matter of this action.

Orie waives the entry of findings of fact and conclusions of law and consents to the entry of this permanent 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 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. §§ 7402(a), 7407, and 7408.

2. The Court finds that defendant Orie has consented to the entry of a permanent injunction pursuant to 26 U.S.C. §§ 7407, 7408, and 7402(a) to prohibit her from engaging in conduct subject to penalty under I.R.C. §§ 6694 and 6701 and from engaging in conduct that substantially interferes with the enforcement of the internal revenue laws.

3. It is ORDERED, ADJUDGED AND DECREED that defendant Orie and her

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representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with her, is permanently enjoined directly or indirectly:

- (1) Engaging in any conduct subject to penalty under I.R.C. § 6694, *i.e.*, preparing any part of a return that includes an unrealistic position;
- (2) Engaging in any conduct subject to penalty under I.R.C. § 6701, *i.e.*, aiding, assisting, procuring, or advising with respect to the preparation of any document, including a tax return, while knowing (or having reason to believe) that the document will be used in connection with a material tax matter, and while knowing that the document, if so used, would result in a tax-liability understatement of another person; and
- (3) Engaging in any other activity subject to injunction or penalty under I.R.C. §§ 7407 or 6694 including fraudulent or deceptive conduct that substantially interferes with the proper administration of the internal revenue laws.

4. It is furthered ORDERED, ADJUDGED AND DECREED that within 45 days of the date of this ORDER, defendant Orie shall send a copy of this injunction order, along with a court-approved cover letter, to all persons for whom she has, within the past three years, prepared or helped to prepare federal tax returns, and, within 45 days of the date of this Order, the defendant Orie shall file with this Court a sworn certificate of compliance.

5. It is furthered ORDERED, ADJUDGED AND DECREED that defendant Orie shall provide to the United States a list of the names, telephone numbers, addresses, e-mail addresses, and social security or employer identification numbers of all individuals and entities for whom she has prepared or assisted in the preparation of federal tax returns in the past three years and file with this Court a certificate of compliance within 45 days of the date of this Order.

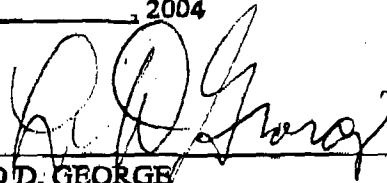
6. Further, the Court shall retain jurisdiction over this action to implement and enforce this permanent injunction and all other decrees and orders necessary or appropriate to the public

interest.

7. The United States shall be entitled to conduct post-judgment discovery permitted under the Federal Rules of Civil Procedure to monitor Orié's compliance with the terms of this Final Judgment of Permanent Injunction, including discovery relating to customer lists. Nothing in this order shall be construed to prevent the United States from conducting discovery of Orié otherwise permitted under the Federal Rules of Civil Procedure.

8. Each party to this stipulation shall bear its own costs.

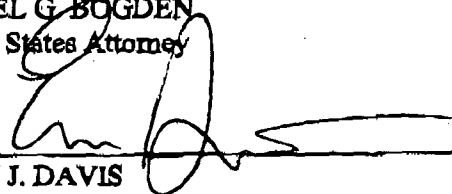
IT IS SO ORDERED this 4 day of Nov, 2004




LLOYD D. GEORGE  
United States District Judge

Stipulation approved as to form and content:

DANIEL G. BOGDEN  
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