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IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ILLINOIS

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 TRACY L. SUNDERLAGE; LINDA )  
 SUNDERLAGE; SUNDERLAGE RESOURCE )  
 GROUP INTERNATIONAL, LTD. a/k/a SRG )  
 INTERNATIONAL LTD.; SRG )  
 INTERNATIONAL U.S. LLC; MAVEN U.S. )  
 LLC d/b/a MAVEN LLC; and RANDALL )  
 ADMINISTRATION LLC, )  
 )  
 Defendants. )

Civil No. 11-cv-4713

**FINAL JUDGMENT OF PERMANENT INJUNCTION**

Plaintiff United States of America has filed a complaint for permanent injunction in this matter against defendants Tracy L. Sunderlage, Linda Sunderlage, and Sunderlage Resource Group International Ltd. a/k/a SRG International Ltd. (collectively, "Consenting Defendants"), and others. Consenting Defendants, without admitting or denying the allegations contained in the complaint, consent to the entry of this Final Judgment of Permanent Injunction without further notice.

The Consenting Defendants enter into this Final Judgment of Permanent Injunction voluntarily and waive any right they may have to appeal from it. The Consenting Defendants further waive entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure. The parties agree that entry of this Final Order of Permanent Injunction resolves only this civil injunction action, and neither precludes the government from pursuing any other current or future civil or criminal matters or proceedings, nor precludes the Consenting Defendants from contesting their liability in any matter or proceeding. The parties agree that the

parties will bear their own costs, including any attorneys' fees or other expenses of this litigation. The Consenting Defendants agree that the Court shall retain jurisdiction over them for the purpose of implementing and enforcing this 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. ("I.R.C.") §§ 7402(a) and 7408.
2. Tracy L. Sunderlage, Linda Sunderlage, and Sunderlage Resource Group International Ltd. a/k/a SRG International Ltd.; all officers, agents, servants, employees, and attorneys for any of the Consenting Defendants; and anyone acting in concert with any of the Consenting Defendants or their officers, agents, servants, employees, and attorneys are permanently enjoined from, directly or indirectly, by use of any means or instrumentalities:
  - a. Promoting, selling, acting as trustee or administrator for, or otherwise organizing, administering, or implementing the PBT Multiple Employer Plan and/or the Maven Structure described in the complaint;
  - b. Promoting, selling, acting as trustee or administrator for, or otherwise organizing, administering, or implementing any plan or arrangement that is similar to the PBT Multiple Employer Plan and/or the Maven Structure, including any plan or arrangement that claims to be a welfare benefit plan or to allow an employer to make deductible contributions to a welfare benefit fund under I.R.C. § 419 and/or I.R.C. § 419A;
  - c. Promoting, selling, organizing, administering, or implementing any plan or arrangement that advises or assists others in violating or attempting to violate the

internal revenue laws or unlawfully evading the assessment or collection of one's federal tax liabilities;

- d. Selling or organizing, or causing the sale or organization of, any type of corporation, trust, limited liability company, partnership, arrangement of business entities, or plan which it, he, or she knows or has reason to know is designed to or will be used to facilitate non-compliance with the federal tax laws; and
  - e. Engaging in conduct subject to penalty under I.R.C. § 6700, *i.e.*, organizing or selling any plan or arrangement and in connection therewith (a) making a gross valuation overstatement or (b) making or furnishing false or fraudulent statements with respect to the tax benefits derived from participation in a plan or arrangement, when he knows and/or has reason to know the statements are false or fraudulent as to a material matter; and
  - f. Engaging in any other conduct subject to penalty under any provision of the Internal Revenue Code.
3. Counsel for the United States will provide to the Consenting Defendants a list identifying all of the businesses and owners of such businesses that Randall Administration LLC, SRG International U.S. LLC and/or Maven U.S. LLC identify to the government as having made payments to Professional Benefit Trust Ltd., PBT Administration LLC, Randall Administration LLC, and/or Maven U.S. LLC in connection with the PBT Multiple Employer Plan and/or the Maven Structure, along with the addresses of those individuals and entities to the extent provided by Randall Administration LLC, SRG International U.S. LLC and/or Maven U.S. LLC. The Consenting Defendants shall, within 30 days of receipt of such list from the government, produce to counsel for the United States in this case a list identifying (by name, address, e-mail, phone

number, and Social Security or other tax identification number) all additional businesses and owners of such businesses that the Consenting Defendants are aware of as having made payments to Professional Benefit Trust Ltd., PBT Administration LLC, Randall Administration LLC, and/or Maven U.S. LLC in connection with the PBT Multiple Employer Plan and/or the Maven Structure.


4. Within 30 days of the receipt of the list from the government identified in paragraph 3, the Consenting Defendants shall, at their own expense, send by mail to each individual identified in paragraph 3 above a copy of this Final Judgment of Permanent Injunction.

5. Within 45 days of the receipt of the list from the government identified in paragraph 3, the Consenting Defendants shall each file with the Court a certification signed under penalty of perjury that he or she has complied with paragraphs 3 and 4 above.

6. The United States may engage in full post-judgment discovery to monitor compliance with this Final Judgment of Permanent Injunction.

7. The Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this Final Judgment of Permanent Injunction and any additional orders necessary and appropriate to the public interest.

SO ORDERED this 28<sup>th</sup> day of February, 2012.

  
JOHN W. DARRAH  
United States District Judge

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Agreed and submitted by:

Date: 2/2/12

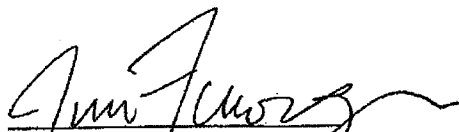
Date: 2-2-12

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