Case 6:05-cv-01431-GKS-JGG Document 40-2 Filed 03/30/2006 Page 1 of 4

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

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 6:05-cv-1431-Orl-18JGG
	)	
PIERRE J. GAUTHIER and JEAN JAY GAUTHIER a/k/a Earl L. Savoy,	)	
	)	
Defendants.	)	

STIPULATED FINAL JUDGMENT OF PERMANENT INJUNCTION AND SETTLEMENT

Plaintiff, United States of America, has filed a Complaint for Permanent Injunction and Other Relief in this matter against the defendants, Pierre J. Gauthier and Jean Jay Gauthier (hereinafter, collectively "the defendants"). The defendants, without admitting the allegations in the Complaint and without admitting that grounds exist for imposition of an injunction, consent to entry of this Final Judgment of Permanent Injunction and Settlement voluntarily.

The defendants waive the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure and 26 U.S.C. § 7408, and waive any right they may have to appeal from the Final Judgment of Permanent Injunction and Settlement.

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 and 7408 of the Internal Revenue Code of 1986, as amended (26 U.S.C.) (the "Code").

Case 6:05-cv-01431-GKS-JGG Document 40-2 Filed 03/30/2006 Page 2 of 4

2. It is further ORDERED, ADJUDGED AND DECREED that the defendants, individually and doing business as or through any other entity, including Prosper International Ltd. and Prosper International League Limited, and their representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with them, are permanently enjoined and restrained from, directly or indirectly:

(a) Organizing, promoting, marketing, or selling any plan or arrangement, including any foreign-based entity program, that advises or encourages persons to violate the internal revenue laws or to unlawfully evade the assessment or collection of their federal tax liabilities, as described in the complaint;

(b) Engaging in conduct subject to penalty under Code § 6700 by making or furnishing, in connection with the organization or sale of any plan, or other arrangement, a statement about the allowability of any deduction or credit, the excludability of any income, or the securing of any tax benefit that the defendants know or have reason to know is false or fraudulent as to any material matter under the federal tax laws.

3. It is further ORDERED, ADJUDGED AND DECREED that the defendants, at their own expense, contact by way of electronic transmission all individual and entity members that have purchased a foreign-based trust or similar entity from them, and inform them of the entry of this permanent injunction and stipulated settlement, and provide a copy of this permanent injunction and stipulated settlement to those persons, and file with the Court, within 60 days of the date of this order, a certification that they have done so;

4. It is further ORDERED, ADJUDGED AND DECREED that the defendants display prominently on any website under their control a complete copy of this permanent injunction and stipulated settlement, and to maintain the website for one year, with a complete copy of this permanent injunction and stipulated settlement so displayed throughout that time, and to file with the Court, within 60 days of the date of this order, a certification that they have done so;

Case 6:05-cv-01431-GKS-JGG Document 40-2 Filed 03/30/2006 Page 3 of 4

5. It is further ORDERED, ADJUDGED AND DECREED that the United States is permitted to engage in post-judgment discovery to ensure compliance with the permanent injunction and stipulated settlement.

6. It is further ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Judgment.

There being no just reason for delay, the Clerk is directed to enter this Final Judgment forthwith.

Dated: April 3, 2006

G. KENDALL SHARP
United States District Judge

Consented to and submitted by:

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Case 6:05-cv-01431-GKS-JGG Document 40-2 Filed 03/30/2006 Page 4 of 4

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