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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA**

United States of America,)	No. CV-05-877-PHX-DGC
Plaintiff,)	PERMANENT INJUNCTION
vs.)	
Beverly J. Hill and Darrell J. Hill,)	
individually and doing business as)	
Superior Claims Management,)	
Defendants.)	

On December 20, 2005, the Court issued an order granting summary judgment in favor of Plaintiff United States of America on its claims seeking injunctive relief against Defendants Beverly and Darrell Hill, individually and doing business as Superior Claims Management. The Court stated that it would issue a separate permanent injunction. This is that injunction.

IT IS ORDERED that Defendants Beverly and Darrell Hill, individually and doing business as Superior Claims Management or as any other entity, are permanently enjoined from directly or indirectly:

1. Acting as federal tax return preparers or assisting in or directing the preparation and/or filing of any federal tax return or claim for refund for any person or entity other than themselves;
2. Appearing as representatives for any person or entity whose tax liabilities

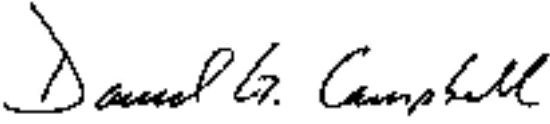
1 are under examination or investigation by the IRS;

2 3. Preparing or assisting in the preparation of a document related to a matter
3 material to the internal revenue laws that includes a position that they know would result
4 in the understatement of tax liability; and

5 4. Engaging in other conduct that they know will interfere with the
6 administration and/or enforcement of the internal revenue laws.

7 DATED this 22nd day of December, 2005.

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David G. Campbell
United States District Judge