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**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

CARMELO ZANFEI; WILLIAM P. CROUSE,  
JR.; PARADIGM SOLUTIONS GROUP, LLC;  
and SUPERIOR SOLUTIONS GROUP, INC.

Defendants.

No. 04 C 2703

Judge John A. Nordberg

**ORDER OF PERMANENT INJUNCTION**

This Court granted summary judgment in favor of the United States and against Defendants by Memorandum Opinion and Order entered on September 29, 2006. In accordance with that Order, the Court enters this permanent injunction.

The Court ORDERS that Defendants Carmelo Zanfei, Wm. Paul Crouse, Paradigm Solutions Group LLC, and Superior Solutions Group, Inc., and any other individuals or entities working in association with them, are enjoined from:

- (1) Engaging in conduct subject to penalty under I.R.C. § 6701, *i.e.*, by preparing or assisting others in the preparation of any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which the defendants know will result in the understatement of tax liability;
- (2) Engaging in activity subject to penalty under I.R.C. § 6700, including organizing or selling the Health Incentive Plan, the HealthIER Plan, or any other plan or arrangement and making statements regarding the excludibility of income from taxable wages that the defendants know or have reason to know is false or fraudulent as to any material matter;

- (3) Causing other persons and entities to understate their federal tax liabilities and evade paying federal taxes;
- (4) Selling or organizing any type of medical expense reimbursement plan or similar arrangement;
- (5) Engaging in any other activity subject to penalty under I.R.C. § 6700;
- (6) Engaging in any conduct that substantially interferes with the administration of the internal revenue laws, including representing customers at IRS audits.

The Court further ORDERS:

- (1) The United States may engage in post-injunction discovery to monitor defendants' compliance with this permanent injunction.

**ENTER:**

  
JOHN A. NORDBERG  
Senior United States District Court Judge

**DATED:** December 5, 2006