



1 Plaintiff United States has filed a complaint for permanent injunction against the  
2 defendants Dennis H. Lawrence, doing business as Legal-Ease; Allen Vanderwey, doing  
3 business as American Living Trust Services, LLC; and James G. Morris, doing business as MFE  
4 Financial Services, LLC. Defendant Vanderwey, without admitting any of the allegations in the  
5 complaint except as to jurisdiction, waives the entry of findings of fact and conclusions of law  
6 under Rule 52 of the Federal Rules of Civil Procedure and consents to the entry of this  
7 permanent injunction under Rule 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§  
8 7402 and 7408. Vanderwey further waives any right that he may have to appeal from this  
9 permanent injunction. The plaintiff and Vanderwey agree that entry of this permanent injunction  
10 neither precludes the Internal Revenue Service from assessing penalties against Vanderwey for  
11 asserted violations of the Internal Revenue Code nor precludes Vanderwey from contesting any  
12 such penalties.

13 NOW, THEREFORE, it is accordingly ORDERED, ADJUDGED AND DECREED that:

14 1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and  
15 under 26 U.S.C. §§ 7402 and 7408.

16 2. The Court finds that the defendant Vanderwey has neither admitted nor denied the  
17 United States' allegations that he has engaged in conduct subject to penalty under §§ 6700  
18 and/or 6701 of the Internal Revenue Code.

19 3. Defendant Vanderwey and his agents, servants, employees, attorneys, and all persons  
20 in active concert or participation with them who receive actual notice of this Order are  
21 permanently enjoined under 26 U.S.C. §§ 7402 and 7408 from:

- 22 a) Organizing or selling or otherwise promoting the “Business Trust  
23 Organization Scheme” and Subchapter-S Corporation Scheme described in  
24 the complaint, or any substantially similar scheme;

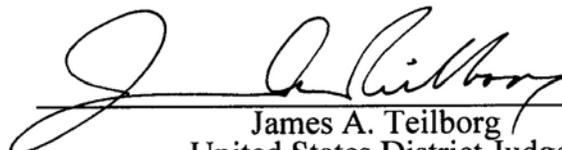


1 he has done so.

2 6. The United States, through its counsel, may engage in post-judgment discovery under  
3 Rules 26, 30, 33, 34 and 36 of the Federal Rules of Civil Procedure to ensure compliance with  
4 this permanent injunction.

5 7. The Court will retain jurisdiction over this case for the purpose of monitoring the  
6 parties' compliance with the terms of the permanent injunction. If anyone subject to this  
7 injunction violates any part of this injunction, the Court may find the violator to be in civil  
8 contempt of this injunction and punish the violator with a fine, incarceration, or both.

9 DATED this 22<sup>nd</sup> day of June, 2006.

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13 James A. Teilborg  
14 United States District Judge  
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