

**IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
WESTERN DIVISION**

UNITED STATES OF AMERICA,)
)
 Plaintiff,)
)
 v.)
)
 JAMES E. ALDRIDGE, JR., INDIVIDUALLY)
 and as the trustee of the Concept Marketing)
 International Trust,)
)
 Defendant.)

No. 07-0621-CV-W-DW

**ORDER OF DEFAULT JUDGMENT OF PERMANENT INJUNCTION
AGAINST DEFENDANT JAMES E. ALDRIDGE, JR.**

This matter is before the Court on plaintiff's motion for default judgment against defendant James E. Aldridge, Jr. The Court finds that defendant James E. Aldridge, Jr., has willfully failed to defend this action, including failing to provide initial disclosures, to respond to interrogatories, document requests and requests for admission, to answer any questions at his first deposition or to appear at his second deposition. Pursuant to Fed. R. Civ. P. Rule 37(d) and 55(b)(2), the Court hereby GRANTS default judgment against defendant James E. Aldridge, Jr.

Accordingly, the Court ORDERS that James E. Aldridge, Jr., and those in active concert or participation with him, pursuant to 26 U.S.C. §§ 7402(a) and 7408, is permanently enjoined from:

1. Engaging in activity subject to penalty under IRC § 6701, including preparing or assisting in the preparation of a document related to a matter material to the internal revenue laws that includes a position that he knows would result in an understatement of another person's tax liability;

2. Organizing, promoting, marketing, or selling any tax shelter, plan or arrangement that advises or assists customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including by means of complex trust programs;
3. Engaging in conduct subject to penalty under IRC § 6700, including making or causing another person to make statements about the allowability of any deduction, credit, or the securing of any tax benefit by reason of participating in a tax shelter, plan, or arrangement, that he knows or has reason to know is false or fraudulent;
4. Telling anyone that they may continue to control and receive beneficial enjoyment from assets irrevocably transferred to a trust without regard to the grantor trust rules of IRC §§ 673 through 677;
5. Telling anyone that personal residences can be transferred to a trust for the purpose of claiming personal expenses in order to reduce their federal tax liability;
6. Telling anyone that the purchase of American Silver Eagle coins is a deductible business expense; and
7. Engaging in any other conduct subject to any penalty under the Internal Revenue Code or any conduct that interferes with the administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that James E. Aldridge, Jr., and those in active concert or participation with him, pursuant to IRC § 7402(a), must, within eleven days of entry of this order:

1. Remove, from all CMI and CMI-controlled websites, including but not limited to <http://www.conceptmarketinginternational.com/>, all tax-fraud scheme promotional materials, false commercial speech regarding the internal revenue laws, and speech likely to incite others imminently to violate any of the internal revenue laws;
2. Display prominently on the first page of those websites a complete copy of this permanent injunction; and
3. Maintain those websites for one year with a complete copy of this Court's permanent injunction so displayed throughout that time.

IT IS FURTHER ORDERED that the United States shall have the right to conduct discovery to monitor compliance with the terms of this judgment.

IT IS FURTHER ORDERED that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing this judgment.

Date: November 9, 2009

/s/ Dean Whipple
Dean Whipple
United States District Judge