

Bellamy  
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IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, )  
 )  
 v. )  
 )  
 EXCEL HOME CARE, INC., and )  
 DIANE E. PORTER, )  
 )  
 Defendants. )

Civil No. 1:09-cv-10592-PBS  
Hon. Patti B. Saris

2009 NOV 30 PM 4:24  
CLERK OF COURT  
DISTRICT OF MASSACHUSETTS

**STIPULATION FOR ENTRY OF JUDGMENT AND  
AN ORDER OF PERMANENT INJUNCTION**

WHEREAS, on April 15, 2009, plaintiff the United States of America (“the government”) filed a complaint against defendants Excel Home Care, Inc. and Diane E. Porter (collectively “the Defendants”) seeking a permanent injunction requiring inter alia that Defendants deposit all federal employment and unemployment taxes in an appropriate federal depository bank in accordance with federal deposit regulations, timely file all employment and unemployment tax returns with the Internal Revenue Service and pay all required outstanding liabilities due with each tax return at the time it is filed;

WHEREAS, Defendants admit that the Court has subject matter and personal jurisdiction over them;

WHEREAS, Defendants waive the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure;

WHEREAS, Defendants understand that this permanent injunction constitutes the final judgment in this matter, and waives the right to appeal from this judgment; and

WHEREAS, Defendants understand and agree that the Court will retain jurisdiction over this matter for purposes of implementing and enforcing this injunction and further understands that if they violate the terms thereof, they may be subject to civil and/or criminal sanctions for contempt of court;

NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED THAT:

1. The government hereby dismisses its Motion for an Order to Show Cause (Docket Entry No. 14) and Defendants hereby dismiss their Motion for Sanctions (Docket Entry No. 21).
2. Defendant Excel Home Care, Inc. consents to a judgment against it and in favor of the government in the amount of \$473,510.76, plus statutory interest from October 31, 2009.
3. Defendant Diane E. Porter will not continue to operate or cause anyone to operate defendant Excel Home Care, Inc. after the date this stipulation is filed with the Court.
4. Within 15 days of the entry of judgment and an order of permanent injunction by the Court, defendant Diane E. Porter will provide counsel for the government with a listing of all accounts receivable for Excel Home Care, Inc. that have been billed but remain uncollected and all accounts receivable for Excel Home Care that remain unbilled.
5. Defendant Diane E. Porter will not own, manage, or control any corporation, partnership, or any entity in any other form, either for profit or non-profit, that utilizes other individuals to perform services either as an employee or a consultant. The terms of this stipulation do not prohibit defendant Diane E. Porter from working as an employee or a consultant for any corporation, partnership or other entity, either profit or non-profit, which she does not own, manage or control.

6. Defendant Diane E. Porter will not engage in any conduct that substantially interferes with the administration and enforcement of the internal revenue laws.

7. The Court shall retain jurisdiction to enforce this injunction and the government may engage in post-judgment discovery to monitor Defendants' compliance with this injunction.

Dated:

December 1, 2009

MICHAEL K. LOUCKS  
UNITED STATES ATTORNEY

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Dated:

Nov. 20, 2009

By: Diane E. Porter  
DIANE E. PORTER  
Defendant

Dated:

Nov. 20, 2009

EXCEL HOME CARE, INC.

By: Diane E. Porter  
DIANE E. PORTER  
President