

1 ANDRÉ BIROTTE JR.
 2 United States Attorney
 SANDRA R. BROWN
 3 Assistant United States Attorney
 Chief, Tax Division
 4 DARWIN THOMAS (SBN 80745)
 5 Assistant United States Attorney
 6 HARRIS J. PHILLIPS (Mass. Bar No. 675603)
 7 RICHARD G. ROSE (D.C. Bar No. 493454)
 Trial Attorneys, Tax Division
 8 U.S. Department of Justice
 9 Post Office Box 7238
 Washington, D.C. 20044
 10 Tel: (202) 616-1906; (202) 616-2032
 11 Fax (202) 514-6770
 12 Email: harris.j.phillips@usdoj.gov
 Email: richard.g.rose@usdoj.gov
 13 Attorneys for the United States of America

14
 15 UNITED STATES DISTRICT COURT
 16 CENTRAL DISTRICT OF CALIFORNIA
 17 SOUTHERN DIVISION

18	United States of America,)	Case No
19	Plaintiff,)	8:13-cv-01582-JLS-JPR
20	vs.)	
21	Kenneth Elliott, d/b/a KAE Insurance)	STIPULATED ORDER OF
22	Services, Inc., Vista Barranca, Inc.,)	
23	and KAE Consulting; Sea Nine)	
24	Associates, Inc., and Ramesh Sarva,)	
24	Defendants.)	PERMANENT INJUNCTION

1 The United States of America has filed a Complaint for Permanent
2 Injunction and other relief in this matter against Defendant Ramesh Sarva
3 (hereinafter “Sarva”), among other defendants, seeking to bar him from certain
4 conduct subject to penalty under the Internal Revenue Code. The United States
5 and Sarva stipulate to the entry of this Stipulated Order of Permanent Injunction
6 against Sarva as follows:
7

8
9 1. Sarva has consented to entry of this Stipulated Order of Permanent
10 Injunction under 26 U.S.C. (“I.R.C.”) §§ 7402(a) and 7408 without further notice
11 and agrees to be bound by its terms.
12

13
14 2. Sarva waives the entry of findings of fact and conclusions of law.

15 3. Sarva admits that this Court has personal jurisdiction over him
16 pursuant to 28 U.S.C. §§ 1340 and 1345, and subject matter jurisdiction pursuant
17 to I.R.C. §§ 7402(a) and 7408(a).
18

19 4. Sarva understands that this Stipulated Order of Permanent Injunction
20 constitutes the final judgment in this matter, and waives any rights he may have to
21 appeal from this judgment.
22

23 5. Sarva understands and agrees that the Court has jurisdiction over this
24 matter for the purposes of implementing and enforcing this Stipulated Order of
25
26

1 Permanent Injunction, and understands that if he violates its terms, he may be
2 found in civil or criminal contempt of court.

3
4 6. The United States and Sarva agree that entry of the Stipulated Order
5 of Permanent Injunction resolves only the claims asserted against Sarva in this
6 civil injunction action, and neither precludes the United States from pursuing any
7 other current or future civil or criminal matters or proceedings against Sarva, nor
8 precludes Sarva from contesting his liability in any matter or proceeding.
9
10

11
12 Based upon the foregoing, it is hereby ORDERED that:

13
14 A. Pursuant to I.R.C. §§ 7402 and 7408, Defendant Ramesh Sarva is
15 permanently barred from directly or indirectly:

- 16
17 i. Promoting, administering, managing, marketing, or selling any
18 version of the VEBA plans operated or administered by co-defendant
19 Sea Nine Associates, Inc. (“Sea Nine”);
20
21 ii. Promoting, marketing, or selling any plan or arrangement that is
22 similar to the VEBA plans operated or administered by Sea Nine;
23
24 iii. Promoting, marketing, or selling any plan or arrangement that claims
25 to be a welfare benefit plan or claims to allow an employer to make
26

1 deductible contributions to a welfare benefit fund under I.R.C. § 419
2 and/or I.R.C. § 419A;

3
4 iv. Acting as trustee, representative, salesman, manager, or administrator
5 for, or otherwise organizing, administering, or implementing any of
6 the VEBA plans operated or administered by Sea Nine;

7
8 v. Acting as trustee, representative, salesman, manager, or administrator
9 for, or otherwise organizing, administering, or implementing any plan
10 or arrangement that is similar to the VEBA plans operated or
11 administered by Sea Nine; and
12

13
14 vi. Acting as trustee, representative, salesman, manager, or administrator
15 for, or otherwise organizing, administering, or implementing any plan
16 or arrangement that claims to be a welfare benefit plan or to allow an
17 employer to make deductible contributions to a welfare benefit fund
18 under I.R.C. § 419 and/or I.R.C. § 419A.
19

20
21 B. Nothing in this Order shall prohibit Sarva from advising taxpayers about
22 lawful tax avoidance strategies or lawful tax deferment plans.

23
24 C. Defendant Ramesh Sarva is ordered to produce to counsel for the United
25 States within 30 days of entry of judgment in this case:
26

1 for the purpose of implementing and enforcing the final judgment and any
2 additional orders necessary and appropriate to the public interest.

3
4 G. Defendant Ramesh Sarva shall not make any statements, written or verbal,
5 or cause or encourage others to make any statements, written or verbal, that
6 misrepresent any of the terms of this injunction.
7

8 H. Pursuant to Rule 65(d)(2) of the Federal Rules of Civil Procedure, this order
9 binds the following who receive actual notice of it by personal service or
10 otherwise:
11

- 12 i. the defendant, Ramesh Sarva;
- 13 ii. Ramseh Sarva's officers, agents, servants, employees, and attorneys;
- 14 and
- 15
- 16 iii. other persons who are in active concert or participation with anyone
17 described in (i) or (ii) above.
18

19 //

20 //

21 //

22 //

23 //

24 //

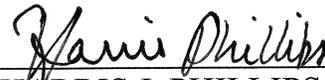
25 //

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Respectfully submitted,

ANDRÉ BIROTTE, JR.
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

DARWIN THOMAS (SBN 80745)
Assistant United States Attorney



HARRIS J. PHILLIPS
Mass. Bar No. 675603
RICHARD G. ROSE
D.C. Bar No. 493454
Trial Attorneys, Tax Division
U.S. Department of Justice



Ramesh Sarva
Pro se

2/25/14

IT IS SO ORDERED.

Date: April 21, 2014

JOSEPHINE L. STATON
JOSEPHINE L. STATON
UNITED STATES DISTRICT JUDGE