

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF IDAHO

UNITED STATES OF AMERICA,)	
)	Case No. 3:06-cv-00113-EJL
Plaintiff,)	
)	
v.)	
)	
FRANK EUGENE ELLENA, individually)	AGREED FINAL JUDGMENT OF
and d/b/a Celtic International Paralegal and)	PERMANENT INJUNCTION
Financial Services,)	
)	
Defendant.)	
_____)	

The United States of America has filed a complaint for permanent injunction in this matter against the defendant, Frank Eugene Ellena, individually and doing business as Celtic International Paralegal and Financial Service. Ellena hereby consents to the entry of this Agreed Final Judgment of Permanent Injunction.

Ellena states that he enters into this Final Judgment voluntarily, and waives the entry of findings of fact and conclusions of law. Ellena also waives any right he may have to appeal this Final Judgment.

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

1. The defendant, Frank Eugene Ellena, individually and doing business as any entity, and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, are permanently enjoined from, directly or indirectly:

- (a) Organizing, promoting, marketing, or selling any plan or arrangement, including his trust and corporation-sole program, that assists or advises customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;

- (b) Engaging in conduct subject to penalty under IRC § 6700, *i.e.*, by making or furnishing, in connection with the organization or sale of a plan or arrangement, a statement about the securing of any tax benefit that the defendant knows or has reason to know to be false or fraudulent as to any material matter under the federal tax laws;
- (c) Organizing, promoting, marketing, or selling a corporation sole or similar entity;
- (d) Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws; and
- (e) Engaging in any activity subject to penalty under the Internal Revenue Code.

2. The defendant, at his own expense and as a corrective measure, is to take the following action and file with the Court a certificate of compliance stating that he has done so within 20 days of entry of this injunction order:

- Serve on the United States a list identifying (with names, mailing and e-mail addresses, phone numbers and social security and any other tax-identification numbers) all persons who have purchased his programs after September 8, 2005, including his corporation sole and trust program;
- Provide a copy of this injunction order to each individual who has purchased his programs, including his corporation sole and trust program; and
- Remove from the Internet, his websites, including www.celtic-international.org, and not establish any future website that promotes the formation or use of a corporation sole or trust program.

3. The United States shall be permitted to engage in post-judgment discovery to monitor compliance with this injunction order.

4. The Court shall retain jurisdiction over this action for purposes of implementing and enforcing this Final Judgment.

SO ORDERED.



DATED: **April 2, 2007**

A handwritten signature in black ink that reads "Edward J. Lodge". The signature is written in a cursive style and is positioned above a horizontal line.

Honorable Edward J. Lodge
U. S. District Judge

Agreed and Submitted by:

THOMAS E. MOSS
United States Attorney

/s/ Martin M. Shoemaker
MARTIN M. SHOEMAKER
Ga. Bar #001340
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238
Washington, D.C. 20044
Telephone: (202) 514-6491
Facsimile: (202) 514-6770
E-mail: martin.m.shoemaker@usdoj.gov
Attorneys for Plaintiff U.S.A.

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/s/ Frank Eugene; Ellena
FRANK EUGENE ELLENA
HC 11, Box 72 C
Kamiah, ID 83536
Special Appearance

Agreed Final Judgment of
Permanent Injunction