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FILED 08 NOV 25 10:20 USDC-ORP

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

UNITED STATES OF AMERICA

Case No. 3:08-cv-426-MO

Plaintiff,

v.

**STIPULATED JUDGMENT OF
PERMANENT INJUNCTION
AGAINST MARK LYON**

Mark "GINO" CASTERNOVIA,
d/b/a SOUTHERN OREGON RESOURCE
CENTER EDUCATIONAL SERVICES
("SORCE"), d/b/a CASTLENUEVO,
INC., d/b/a EXECUTIVE'S RESOURCE, LLC.,
ROBERT HAGOPIAN, ROD PENDELL,
and MARK LYON,

Defendants.

Plaintiff United States of America and defendant Mark Lyon ("defendant"), stipulate as follows:

Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure.

Defendant understands that this Stipulated Judgment of Permanent Injunction constitutes the final judgment in this matter, and waives any and all right to file an appeal from this judgment.

Defendant consents to the entry of this Stipulated Judgment of Permanent Injunction without further notice and agrees to be bound by its terms. Defendant further understands and agrees that the Court will retain jurisdiction over this matter for the purpose of implementing and enforcing this injunction, and understands that if he violates this injunction, he may be found to be in contempt of court and may be sanctioned or imprisoned. The parties agree that entry of this permanent injunction neither precludes the Internal Revenue Service from assessing penalties against Lyon for asserted violations of the Internal Revenue Code ("IRC") nor precludes Lyon from contesting any such penalties.

ORDER

The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 1340 and 1345 and 26 U.S.C. ("I.R.C.") §§ 7402(a) and 7408(a);

Defendant has consented to the entry of this Stipulated Judgment of Permanent Injunction and agrees to be bound by its terms;

Pursuant to 26 U.S.C. §§ 7402 and 7408, this Court enters a permanent injunction prohibiting Lyon and his representatives, agents, servants, employees, attorneys, and those persons in active concert or participation with him, from directly or indirectly:

1. Organizing, promoting, marketing, or selling the SORCE, Castlenuovo, or Executive's Resource program, or any other schemes described in this complaint, or any other plan or arrangement 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;

2. Engaging in conduct subject to penalty under 26 U.S.C. § 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;
3. Engaging in any conduct that interferes with the administration and enforcement of the internal revenue laws; and,
4. Engaging in any other activity subject to penalty under the Internal Revenue Code.


It is further ordered that Lyon shall remove from the websites and all other websites over which he has control, all tax-fraud scheme promotional materials, false commercial speech regarding the internal revenue laws, and speech likely to incite others imminently to violate the internal revenue laws; to display prominently at the top of the first page of those websites a complete copy of the permanent injunction; and to maintain it on those websites for one year.

It is further ordered that Lyon, and anyone in active concert or participation with him, is prohibited from filing papers or other documents on behalf of others with state agencies regulating corporations, including corporate annual reports or new corporate registrations with the State of Oregon or any other state.

The United States shall be entitled to conduct discovery to monitor Defendant's compliance with the terms of this Stipulated Judgment of Permanent Injunction.

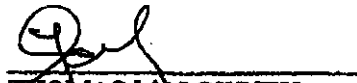
This Court shall retain jurisdiction over this matter and Defendant for the purpose of enforcing this permanent injunction.

SO ORDERED, this 24th day of Nov., 2008.

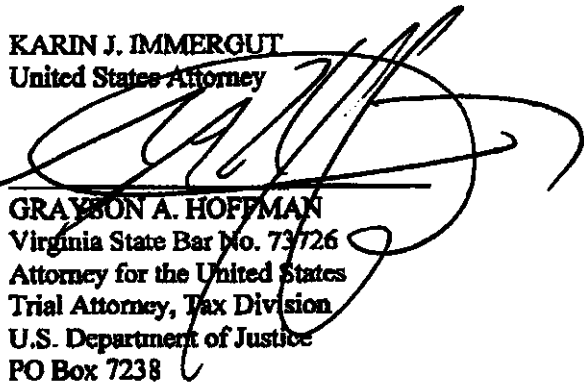

MICHAEL MOSMAN
UNITED STATES DISTRICT JUDGE

Consented and Agreed to:


MARK LYON


THOMAS MALOWNEY
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CA Bar. 45587

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