

IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF GEORGIA

UNITED STATES OF AMERICA)
Plaintiff,)
v.)
VICTOR CARLYSLE SULLIVAN, JR.)
Defendant.)

Civil No. 1:07—CV-00015-WLS

FILED COURT
MIDDLE DISTRICT GEORGIA
MAR 23 2007
11:49 AM

STIPULATED PERMANENT INJUNCTION

Plaintiff, the United States of America, has filed a complaint seeking a permanent injunction against defendant, Victor Carlisle Sullivan, Jr. (Sullivan) under Internal Revenue Code (IRC) (26 U.S.C.) §§ 7402, 7407, and 7408. Sullivan denies that he violated the IRC and has filed his Answer and Defenses to the Complaint, in which he denies that he has violated any provision of the IRC. The parties therefore stipulate to the entry of this permanent injunction, and waive the entry of findings of fact and conclusions of law.

The parties waive any right to appeal from this stipulated injunction.

Accordingly, it is hereby ordered that defendant Victor Carlisle Sullivan, Jr. is permanently enjoined from:

- (a) Organizing, promoting, marketing, or selling the Administrative Services Ltd. trust scheme (the "ASL Trust Scheme") or substantially similar tax schemes;
(b) Engaging in conduct subject to penalty under IRC § 6700, including making false or fraudulent statements, in connection with the organization or promotion of any plan or other arrangement, that the defendant knows or has reason to know is false or fraudulent as to any material matter;
(c) Engaging in conduct subject to penalty under IRC § 6701, including preparing or helping others to prepare, any tax forms or other documents to be used in connection with any material matter arising under the internal revenue laws and which the defendant knows will (if so used) result in the understatement of another person's tax liability;
(d) Engaging in any other conduct subject to penalty under IRC § 6694;

- (e) Engaging in any other conduct that substantially interferes with the administration or enforcement of the internal revenue laws; and
- (f) Misrepresenting the terms of this injunction to customers or prospective customers.

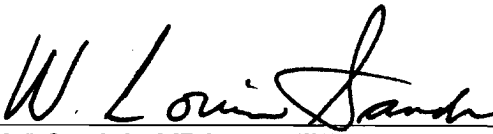
IT IS FURTHER ORDERED that Sullivan shall mail (using the last known address available to Sullivan) a copy of this Order to all persons for whom he prepared and/or assisted in the preparation of any federal income tax returns or any other tax-related document for submission to the IRS that used the ASL Trust Scheme or similar trust schemes within the last ten years. Sullivan must mail the Order within 20 days of the date of this Order, and must file a sworn certificate stating that he has complied with this requirement and listing the names and addresses of all persons he has notified, within 22 days of the date of this Order.

IT IS FURTHER ORDERED that Sullivan shall produce to counsel for the United States a list identifying the names, addresses, telephone numbers, and Social Security and any other federal tax identification numbers of (1) all individuals and entities for whom within the past ten years Sullivan prepared or helped to prepare ASL Trust Scheme tax-related documents, including claims for refund or tax returns, and (2) all individuals or entities to whom he has furnished or whom, to Sullivan's knowledge, have purchased or used the ASL Trust Scheme. Sullivan must produce these materials within 20 days of the date of this Order and must, within 22 days of the date of this Order, file a sworn certificate stating that he has complied with this requirement.

IT IS FURTHER ORDERED that the Court retains jurisdiction to enforce this injunction and the United States may engage in post-judgment discovery to monitor Sullivan's compliance with this injunction.

IT IS FURTHER ORDERED that this Stipulated Permanent Injunction shall serve as a final judgment in this matter, with each party to bear its own costs.

SO ORDERED:

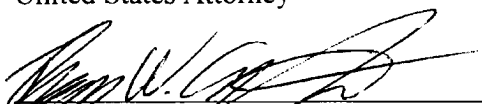


W. LOUIS SANDS, UNITED STATES
DISTRICT JUDGE

Dated this 22nd day of March, 2007.

Submitted and agreed by:

FRANK MAXWELL WOOD
United States Attorney

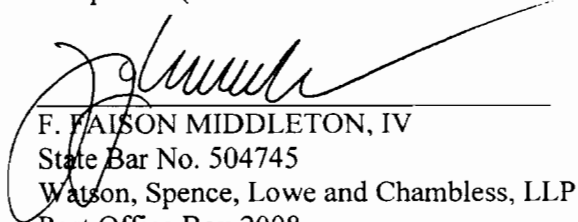


THOMAS W. CURTEMAN, JR.

Virginia Bar No. 70924
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 7238, Washington, D.C. 20044
Telephone: (202) 616-9379
Fax: (202) 514-6770
E-mail: thomas.w.curteman.jr@usdoj.gov
Attorney for Plaintiff, the United States



VICTOR CARLYSLE SULLIVAN, JR.
2402 Tuxedo Place
Albany, GA 31707
Telephone: (229 883-4737



F. FAISON MIDDLETON, IV
State Bar No. 504745
Watson, Spence, Lowe and Chambless, LLP
Post Office Box 2008
Albany, Georgia 31702-2008
(229) 436-1545
fmiddleton@wslc-attorneys.com
Attorney for Defendant