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**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

CASE NO. CV F 05-0594 LJO SMS

Plaintiff,

**AMENDMENT TO INJUNCTION AND  
SANCTIONS ORDER**  
(Doc. 151.)

vs.

STEVE HEMPFLING, d/b/a  
FREE ENTERPRISE SOCIETY,

Defendant.

This Court entered its March 13, 2008 Order on Government’s Permanent Injunction and Sanctions Motion (“March 13 order”). The March 13 order includes a “**PERMANENT INJUNCTION ORDER**” (page 20, line 21 to page 21, line 8) (“permanent injunction order”) which, among other things, enjoins defendant Steve Hempfling, d/b/a Free Enterprise Society (“Mr. Hempfling”), to promote, organize or sell abusive tax shelters. Plaintiff United States of America (“Government”) fears that Mr. Hempfling will interpret the permanent injunction order as a mandatory, not prohibitory, injunction. To clarify, the permanent injunction order is prohibitory and prohibits and precludes Mr. Hempfling from engaging in described activities and matters. The “**FURTHER ORDERS**” (page 21, lines 9-26) of the March 13 order are mandatory and mandate and require Mr. Hempfling to perform described activities and matters.

**This Court ADMONISHES Mr. Hempfling that he is subject to sanctions and/or penalties if Mr. Hempfling disobeys and/or fails to comply with the March 13 order. This Court**

1 **ADMONISHES Mr. Hempfling's counsel that counsel is subject to sanctions and/or penalties if**  
2 **counsel assists Mr. Hempfling to disobey and/or to fail to comply with the March 13 order.**

3 IT IS SO ORDERED.

4 **Dated: March 21, 2008**

/s/ Lawrence J. O'Neill  
UNITED STATES DISTRICT JUDGE

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