

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION

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U.S. DISTRICT CT.
NORTHERN DIST. FLA.
PENSACOLA, FLA.

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UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
PINNACLE QUEST INTERNATIONAL et al.,)
)
Defendants.)

Civil No. 3:08-cv-00136-RV-EMT

**STIPULATED JUDGMENT OF PERMANENT INJUNCTION
AGAINST DEFENDANT ARMAND BRIGHT**

Plaintiff United States of America and Defendant Armand Bright ("Defendant") stipulate as follows:

1. The United States filed a complaint against Defendant alleging that Defendant is or was a member of the Executive Council of Pinnacle Quest International (PQI), an organization the United States alleged participates in the sale of tax-fraud products.

Findings of Fact

2. Defendant admits he was a member of PQI's Executive Council for portions of 2005.

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

4. 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.

5. Defendant has received a copy of this Court's Order of Preliminary Injunction (Dkt. No. 47) and a copy of this Stipulated Judgment of Permanent Injunction, which bears his signature.

ORDER

Accordingly, in light of the foregoing, the Court hereby FINDS, ORDERS, and DECREES:

1. 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);

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

3. Pursuant to I.R.C. §§ 7402(a) and 7408, Defendant, individually and through any other name or entity, his representatives, agents, servants, employees, attorneys, and anyone in active concert or participation with him, are permanently enjoined from directly or indirectly:

(1) Organizing, promoting, marketing, or selling (or assisting in the organization, promotion, marketing, or sale of) any tax shelter, plan, or arrangement, including but not limited to those described in the Plaintiff's Complaint for Permanent Injunction, or any other tax shelter, plan or arrangement that incites or assists customers to attempt to violate the internal revenue laws or unlawfully evade the

assessment or collection of their federal tax liabilities or unlawfully claim

improper tax refunds;

(2) engaging in activity subject to penalty under 26 U.S.C. § 6700, including making, in connection with the organization or sale of any plan or arrangement, any statement about the securing of any tax benefit that Defendant knows or has reason to know is false or fraudulent as to any material matter;

(3) engaging in conduct subject to penalty under any provision of the Internal Revenue Code, or engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws

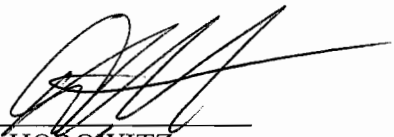
4. The United States shall be entitled to conduct discovery to monitor Defendant's compliance with the terms of this Stipulated Judgment of Permanent Injunction.

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

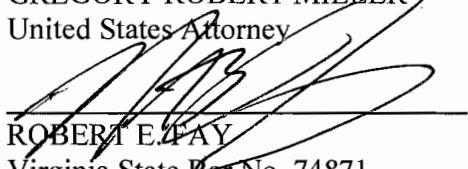
SO ORDERED, this 29 day of July, 2008.


ROGER VINSON
SENIOR UNITED STATES DISTRICT JUDGE

Consented and Agreed to:


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Armand Bright 7-15-08
ARMAND BRIGHT
Defendant

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