

APR 11 2006

ROBERT H. BISHOP, CLERK
WESTERN DISTRICT OF LOUISIANA

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF LOUISIANA**

MONROE DIVISION

UNITED STATES OF AMERICA

* **CIVIL ACTION NO. 05-0069**

VERSUS

* **JUDGE JAMES**

**EDDIE FERRAND, Individually and d/b/a/
MR. ED's TAX SERVICE, GLENDA FAYE
ELLIOTT, MICHAEL DWAYNE BELL,
WILLIAM NATHANIEL KENNEDY, and
JHACOBY LaKELSEY TOSTON**

* **MAGISTRATE JUDGE HAYES**

J U D G M E N T

The Report and Recommendation of the Magistrate Judge having been considered, together with the written objections thereto filed with this Court, and, after a *de novo* review of the record, finding that the Magistrate Judge has cited the correct law, but finding that certain of the additional relief requested by the United States of America is warranted,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED the Motion for Summary Judgment [Doc. No. 38] filed by the United States of America is GRANTED. The Court ORDERS the following relief:

- (1) Defendants Eddie Ferrand, Glenda Faye Elliott, and William Nathaniel Kennedy are permanently enjoined by acting as income tax preparers in any capacity;
- (2) Defendants Eddie Ferrand, Glenda Faye Elliott, and William Nathaniel Kennedy and anyone who prepared tax returns at the direction of or in the employ of these Defendants shall turn over to or cooperate with the United States of America in providing copies of all returns or claims for refunds

that they prepared for customers after January 1, 1999;

- (3) Defendants Eddie Ferrand, Glenda Faye Elliott, and William Nathaniel Kennedy and anyone who prepared tax returns at the direction of or in the employ of these Defendants shall turn over to or cooperate with the United States of America in providing a list with the name, address, telephone number, e-mail address (if known), and social security number or other taxpayer identification number of all customers for whom they prepared returns or claims for refund after January 1, 1999;
- (4) The United States of America may monitor Defendants' compliance with this injunction and may engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure; and
- (5) This Court shall retain jurisdiction over this action for the purpose of implementing and enforcing the permanent injunction.

THUS DONE AND SIGNED this 11 day of April, 2006, in

Monroe, Louisiana.



ROBERT G. JAMES
UNITED STATES DISTRICT JUDGE
WESTERN DISTRICT OF LOUISIANA
MONROE DIVISION