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## **DEFENDANTS' BUSINESS ACTIVITIES**

12. Since at least October 1999, Defendants have induced consumers to pay exorbitant fees for Defendants' supposed tax relief services by making false claims and material misrepresentations to consumers about whother consumers available for rectionly tax relief

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## Defendants' Alleged Tax Relief Services

22. Many consumers receive a fax from Defendants the same day as their initial telephone call with Defendants' representatives. The fax includes a letter congratulating the consumer for contacting Defendants and confirming that, "[b]ased on the information provided" by the consumer, the consumer qualifies for the tax relief programs promised during the initial

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money. In rare instances, Defendants provide partial refunds to consumers who file complaints

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## **COUNT II**

35. In numerous instances, in connection with the advertising marketing promotion.

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5 Award Plaintiff the costs of brigaing this action as well as such