

1 judgment on June 8, 2012, and the Court granted partial summary judgment in
2 favor of the FTC by Order dated August 8, 2012.

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- a. ATR engaged in deceptive acts or practices in violation of Section 5 of the FTC Act, 15 U.S.C. § 45, by misrepresenting that it had significantly reduced the tax debts of thousands of people (Count I) and that consumers qualified for tax relief that would significantly reduce their tax debts (Count II);
- b. Defendant Hahn and Relief Defendants Young Soon Park and Il Kon Park are individually liable; and
- c. Defendant Park had the authority to control ATR and was likely at least recklessly indifferent to ATR's deceptive practices, if she did not have actual knowledge of the practices.

6. The Commission and Defendants and Relief Defendants stipulate and agree to this Order, without a trial on the remaining issues. By agreeing to the entry of this Order, Defendants and Relief Defendants neither admit nor deny any of the allegations in the Complaint, except as specifically stated in this Order. Only for purposes of this action, Defendants and Relief Defendants admit the facts necessary to establish jurisdiction.

7. Defendants and Relief Defendants waive: (a) all rights to seek judicial review or otherwise challenge or contest the validity of this Order; (b) any claim that they may have against the Commission, its employees, representatives, or agents; (c) all claims under the Equal Access to Justice Act, 28 U.S.C. § 2412, amended by Pub. L. 104-121, 110 Stat. 847, 863-64 (1996); and (d) any rights to attorneys' fees that may arise under any provision of law. The Commission and Defendants and Relief Defendants shall each bear their own costs and attorneys' fees incurred in this action.

8. This Order is in addition to, and not in lieu of, any other civil or criminal remedies that may be provided by law.

9. Entry of this Order is in the public interest.

1 DEFINITIONS

2 For purposes of this Order, the following definitions shall apply:

3 1. "Asset" or "Assets" means any legal or equitable interest in, right to,
4 or claim to, any real or personal property, including, but not limited to, "goods,"
5 "instruments," "equipment," "fixtures," "general intangibles," "inventory,"
6 "checks," or "notes" (as these terms are defined in the Uniform Commercial Code),
7 lines of credit, chattels, leaseholds, ~~contracts~~, mail or other deliveries, shares of
8 stock, lists of consumer names, ~~accounts~~, credits, premises, receivables, funds, and
9 all cash, wherever located.

10 2. "Assisting Others" includes, but is not limited to: (a) performing
11 customer service functions, including, but not limited to, receiving or responding
12 to consumer complaints; (b) formulating or providing, or arranging for the
13 formulation or provision of, any sales ~~script~~ or other marketing material; (c)
14 providing names of, or assisting in the generation of, potential customers; (d)
15 performing or providing marketing or billing services of any kind; or (e) acting as
16 an officer or director of a business entity.

17 3. "Corporate Defendant" or "Receivership Defendant" means
18 American Tax Relief LLC ("ATR"), and its successors and assigns, as well as any
19 subsidiaries, and any fictitious business ~~entities~~ or business names created or used
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1 6. “Document” or “Documents” means any materials listed in Federal
2 Rule of Civil Procedure 34(a) and includes writings, drawings, graphs, charts,
3 photographs, audio and video recordings, computer records, and other data
4 compilations from which information can be obtained and translated, if necessary,
5 into reasonably usable form through detection devices. A draft or nonidentical
6 copy is a separate Document within the meaning of the term.

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1 to induce the purchase of goods or services or a charitable contribution by use of
2 one or more telephones.

3 ORDER

4 I.

5 PERMANENT BAN ON TELEMARKETING

6 IT IS THEREFORE ORDERED that Defendants ATR and Alexander
7 Seung Hahn, whether acting directly through any Person, business entity, trust,
8 corporation, partnership, limited liability company, subsidiary, division, or other
9 device, are hereby permanently restrained and enjoined from Telemarketing, or
10 Assisting Others engaged in Telemarketing.

11 II.

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1 Defendants by Subsections B through H of this Section and Section V.E, and the
2 obligations imposed on Relief Defendants by Sections V and VI of this Order, and
3 subject to the conditions set forth in Section VII of this Order.

4 B. Within seven (7) days of the date of entry of this Order, Defendants
5 shall pay to the Commission all funds held in any bank accounts in any
6 Defendant's name, including, but not limited to, the following accounts, which as
7 of October 11, 2012, had an approximate cumulative balance of at least
8 \$2,496,931.72:

- 9 1. Accounts at Bank of America, including:
 - 10 a. Account No. xxxxx8286, held in the names of Alexander
 - 11 S. Hahn and Tax Group Co.; and
 - 12 b. Account No. xxxxx7238, held in the names of Alexander
 - 13 S. Hahn and Tax Group Co.;
- 14 2. Accounts at Charles Schwab & Co., Inc., including:
 - 15 a. Account No. xxxx5436, held in the name of Joo Hyun
 - 16 Park for the benefit of a minor child with the initials
 - 17 A.C.;
 - 18 b. Account No. xxxx9436, held in the name of Joo Hyun
 - 19 Park; and
 - 20 c. Account No. xxxx2833, held in the name of Joo Hyun
 - 21 Park;
- 22 3. Accounts at Citibank, N.A., including:
 - 23 a. Account No. xxxxxxx0834, held in the name of
 - 24 Alexander S. Hahn; and
 - 25 b. Account No. xxxxxxx0826, held in the name of
 - 26 Alexander S. Hahn;
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- 1 4. Accounts at JPMorgan Chase Bank N.A., including:
 - 2 a. Account No. xxxxxx3318, held in the name of Joo Hyun
 - 3 Park; and
 - 4 b. Account No. xxxxxx8765, held in the name of Joo Hyun
 - 5 Park;
- 6 5. Accounts at Saehan Bank, including Account No. xxx7492,
- 7 held in the names of Young Soon Park and Joo Hyun Park; and
- 8 6. College Sense and Scholarship Edge Account No. xxxxxx7355,
- 9 held in the name of Joo Hyun Park for the benefit of a minor
- 10 child with the initials A.C.

11 C. All payments under this Section shall be made by wire transfer in
12 accordance with directions provided by the Commission, or as otherwise agreed by
13 the Commission. Any Financial Institution with control over any account
14 identified in Subsection B, above, is hereby directed to cooperate with the
15 Commission in facilitating the transfer of funds in the accounts to the Commission.
16 This directive modifies any prior directive of this Court regarding any freeze of the
17 accounts.

18 D. Within seven (7) days of the date of entry of this Order, the Receiver

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1 to pay any necessary expenses relating to sales, and transfer the resulting
2 proceeds, less any administrative expenses to the Receiver, to the Commission.

3 I. Time is of the essence for the payment and other obligations imposed
4 under this Section. In the event of default by any Defendant on any obligation
5 imposed under this Section, including, but not limited to, the failure to timely and
6 completely fulfill their payment obligations:

- 7 1. The Judgment imposed herein will not be suspended as to any
8 Defendant, and the full amount of that Judgment
9 (\$103,387,291.62) shall immediately become due and payable,
10 plus interest from the date of entry of this Order pursuant to 28
11 U.S.C. 1156 (U.S.C. 1156) already. 00idfenda1* TI 3t

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V.

JUDGMENT AGAINST RELIEF DEFENDANT YOUNG SOON PARK

IT IS FURTHER ORDERED that:

A. Judgment is hereby entered in favor of the Commission, and against Relief Defendant Young Soon Park for equitable monetary relief in the form of disgorgement, in the amount of \$18,068,950, provided, however, that the judgment for equitable monetary relief shall be suspended upon the satisfaction of the obligations imposed by Subsections B through G of this Section and Section VI.D, and subject to the conditions set forth in Section VII of this Order.

B. Within seven (7) days of the date of entry of this Order, Relief Defendant Young Soon Park shall pay to the Commission all funds held in any bank accounts in Relief Defendant Young Soon Park's name, including, but not limited to, the following accounts, which as of October 11, 2012, had an approximate cumulative balance of at least \$107,923.55:

1. Accounts at Charles Schwab & Co., Inc., including Account No. xxxx2035, held in the name of Young Soon Park;
2. Accounts at JPMorgan Chase Bank N.A., including Account No. xxxxxx6063, held in the name of Young Soon Park;
3. Accounts at Saehan Bank, including:
 - a. Account No. xxx7492, held in the names of Young Soon Park and Joo Hyun Park;
 - b. Account No. xxx7848, held in the name of Young Soon Park; and
 - c. Account No. xxx7613, held in the name of Young Soon Park.

C. All payments under this Section shall be made by wire transfer in accordance with directions provided by the Commission, or as otherwise agreed by the Commission. Any Financial Institution with control over any account

1 identified in Subsection B, above, is hereby directed to cooperate with the
2 Commission in facilitating the transfer of funds in the accounts to the Commission.
3 This directive modifies any prior directive of this Court regarding any freeze of the
4 accounts.

5 D. Upon the release of any claim or interest that the United States of
6 America may have asserted against in the \$4,990,000 of Relief Defendant
7 Young Soon Park's funds which were seized pursuant to a seizure warrant brought
8 under 18 U.S.C. §§ 1341 and 1956/1957, with case number SA10-165M (C.D.
9 Cal. April 7, 2010), and which are currently in the custody of the United States
10 Marshals Service, such funds and any accrued interest shall be transferred
11 directly from the government agency controlling those funds to the Commission.

12 E. Within seven (7) days of the date of entry of this Order, Relief
13 Defendant Young Soon Park shall cooperate fully and take such steps as the
14 Receiver may require to transfer to the Receiver a grant deed to the real property
15 located in Beverly Hills, California, Assessor's Parcel Number: 4341-009-016; Lot
16 17 in Block 106 of Beverly Hills ("Beverly Hills Property"), including, but not
17 limited to, cooperating with the Receiver in the Receiver's preparation of the grant
18 deed. Upon the release of any claim or interest that the United States of America
19 may have asserted against the Beverly Hills property, which is currently subject to
20 a civil forfeiture proceeding brought pursuant to 18 U.S.C. § 981(a)(1)(A),
21 captioned J.S.A. v. Real Property in Beverly Hills, California and Real Property in
22 Los Angeles, California, SA CV10-00430 CJC (MLGx) (C.D. Cal. April 8, 2010),
23 the Receiver shall sell that property, use proceeds of the sale to pay any
24 legitimate liens and necessary expenses relating to the sale, and transfer the
25 resulting proceeds, less any administrative expenses of the Receiver, to the
26 Commission. Any transfer fees, taxes, or other payments mandated from a
27 transferor by law shall be paid from the proceeds of the sale at the time the
28 property is sold. Provided, however, that Defendants and Relief Defendants shall

1 have until June 30, 2013 to vacate the Beverly Hills Property. Until Defendants
2 and Relief Defendants vacate the Beverly Hills Property, Defendants and Relief
3 Defendants shall purchase and maintain insurance on the Beverly Hills Property
4 for at least its replacement value until they vacate the property; shall remain current
5 on all amounts due and payable on the Beverly Hills Property, including, but not
6 limited to, insurance, utilities, reasonable and necessary maintenance, and similar
7 fees; and shall take no action to diminish the value of and shall maintain the
8 Beverly Hills Property, including any structures, fixtures, and appurtenances
9 thereto, in good working order. The Receiver shall be permitted to list the Beverly
10 Hills Property for sale on or after, May 2013. Defendants and Relief Defendants
11 shall cooperate fully and not interfere in any way with the Receiver's efforts to
12 market and sell the Beverly Hills Property, including, but not limited to, the
13 Receiver's efforts to show the Beverly Hills Property to prospective purchasers or
14 brokers.

15 F. Within seven (7) days of the date of entry of this Order, Relief
16 Defendant Young Soon Park shall deliver to the Receiver possession of the "other
17 gold items" identified in Paragraph 4 of the sworn Declaration of Young Soon
18 Park, executed on February 1, 2012. The Receiver shall sell the gold items, use the
19 proceeds of the sales to pay any necessary expenses relating to the sales, and
20 transfer the resulting proceeds, less any administrative expenses of the Receiver, to
21 the Commission.

22 G. Within seven (7) days of the date of entry of this Order, Relief
23 Defendant Young Soon Park shall deliver to the Receiver possession of the jewelry
24 identified in the sworn Declaration of Young Soon Park, executed on February 1,
25 2012. The Receiver shall sell the jewelry, use the proceeds of the sales to pay any
26 necessary expenses relating to the sales, and transfer the resulting proceeds, less
27 any administrative expenses of the Receiver, to the Commission.

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1 H. Time is of the essence for the payment and other obligations imposed
2 under this Section. In the event of default by Relief Defendant Young Soon
3 Park on any obligation imposed under this Section, including, but not limited to,
4 the failure to timely and completely fulfill her payment obligations:

- 5 1. The Judgment imposed herein will not be suspended as to
6 Relief Defendant Young Soon Park, and the full amount of that
7 Judgment (\$18,068,953) shall immediately become due and
8 payable, plus interest from the date of entry of this Order
9 pursuant to 28 U.S.C. § 1961, as amended, less any amounts
10 already paid;
- 11 2. The Commission shall be entitled to immediately exercise any
12 and all rights and remedies against Relief Defendant Young
13 Soon Park and her assets to collect the full amount of the
14 Judgment and interest thereon, less any amounts already paid;
15 and
- 16 3. The Judgment imposed in Section IV of this Order against
17 Defendants will not be suspended and the full amount of that
18 Judgment (\$103,387,291.62) shall immediately become due and
19 payable, plus interest from the date of entry of this Order
20 pursuant to 28 U.S.C. § 1961, as amended, less any amounts
21 already paid by Defendant or Relief Defendants.

22 I. All funds paid pursuant to this Order shall be deposited into a fund
23 administered by the Commission or its agent to be used for equitable relief,
24 including, but not limited to, consumer redress, and any attendant expenses for the
25 administration of such equitable relief. If the Commission determines, in its sole
26 discretion, that direct redress to consumers is wholly or partially impracticable or
27 funds remain after redress is complete, the Commission may apply any remaining
28 funds for such other equitable relief (including consumer information remedies) as

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1 M. Proceedings instituted under this Section are in addition to, and not in
2 lieu of, any other civil or criminal remedies that may be provided by law, including
3 any other proceedings the Commission initiate to enforce this Order.

4 VI.

5 JUDGMENT AGAINST RELIEF DEFENDANT IL KON PARK

6 IT IS FURTHER ORDERED that:

7 A. Judgment is hereby entered in favor of the Commission, and against
8 Relief Defendant Il Kon Park, for equitable monetary relief in the form of
9 disgorgement, in the amount of \$595,281, provided, however, that the judgment for
10 equitable monetary relief shall be suspended upon the satisfaction of the
11 obligations imposed by Subsections B through D of this Section and Section V.E,
12 and subject to the conditions set forth in Section VII of this Order.

13 B. Within seven (7) days of the date of entry of this Order, Relief
14 Defendant Il Kon Park shall pay to the Commission all funds held in any bank
15 accounts in Relief Defendant Il Kon Park's name, including, but not limited to, the
16 following accounts, which as of October 10, 2012, had an approximate cumulative
17 balance of at least \$12,370.17:

18 1. Accounts at Saehan Bank, including:

- 19 a. Account No. xxx4435, held in the name of Il Kon Park;
- 20 b. Account No. xxx5067, held in the name of Il Kon Park;
- 21 and
- 22 c. Account No. xxx5555, held in the name of Il Kon Park.

23 C. All payments under this Section shall be made by wire transfer in
24 accordance with directions provided by the Commission, or as otherwise agreed by
25 the Commission. Any Financial Ins

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1 This directive modifies any prior directive of this Court regarding any freeze of the
2 accounts.

3 D. Within seven (7) days of the date of entry of this Order, Relief
4 Defendant II Kon Park shall cooperate fully and take such steps as the Receiver
5 may require to transfer to the Receiver and deed to the real property located in
6 Los Angeles, California; Assessor's Parcel Number: 5504-021-074; a
7 condominium composed of an undivided 1/51st interest in and to Lot 1, Tract
8 number 27829, in the City of Los Angeles ("Los Angeles Property"), including,
9 but not limited to, cooperating with the Receiver in the Receiver's preparation of
10 the grant deed. Upon the release of any and all interest that the United States of
11 America may have asserted against the Los Angeles Property, which is
12 currently subject to a civil forfeiture proceeding brought pursuant to 18 U.S.C. §
13 981(a)(1)(A), captioned U.S.A. v. Real Property in Beverly Hills, California and
14 Real Property in Los Angeles, California, SA CV10-00430 CJC (MLGx) (C.D.
15 Cal. April 8, 2010), the Receiver shall sell the property, use the proceeds of the
16 sale to pay any legitimate liens and necessary expenses relating to the sale, and
17 transfer the resulting proceeds, less any administrative expenses of the Receiver, to
18 the Commission. Any transfer fees, taxes, or other payments mandated from a
19 transferor by law shall be paid from the proceeds of the sale at the time the
20 property is sold. Provided, however, that Relief Defendants shall have until June
21 30, 2013 to vacate the Los Angeles Property. Until Relief Defendants vacate the
22 Los Angeles Property, Relief Defendants shall purchase and maintain insurance on
23 the Los Angeles Property for at least replacement value until they vacate the
24 property; shall remain current on all amounts due and payable on the Los Angeles
25 Property, including, but not limited to, insurance, utilities, reasonable and
26 necessary maintenance, and similar fees; shall take no action to diminish the
27 value of and shall maintain the Los Angeles Property, including any structures,
28 fixtures, and appurtenances thereto in good working order. The Receiver shall be

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1 pursuant to Section 523(a)(2)(A) of the Bankruptcy Code, 11 U.S.C.
2 § 523(a)(2)(A), and that this Order shall have collateral estoppel effect for such
3 purposes.

4 J. Proceedings instituted under this Section are in addition to, and not in
5 lieu of, any other civil or criminal remedies that may be provided by law, including
6 any other proceedings the Commission may initiate to enforce this Order.

7 VII.

8 RIGHT TO REOPEN

9 IT IS FURTHER ORDERED that:

10 A. Plaintiff's agreement to this Order is expressly premised upon the
11 truthfulness, accuracy, and completeness of Defendants' and Relief Defendants'
12 financial condition, as represented in Defendant Hahn's sworn financial statements
13 dated September 30, 2010 and December 20, 2010; Defendant Park's sworn
14 financial statement dated October 20, 2010; Relief Defendant Young Soon Park's
15 sworn financial statement dated October 6, 2010; and Relief Defendant Il Kon
16 Park's sworn financial statement dated October 2, 2010, each of which contain
17 material information upon which Plaintiff relied in negotiating and agreeing to the
18 terms of this Order;

19 B. If, upon motion of the FTC, the Court finds that any Defendant or
20 Relief Defendant failed to disclose any material asset, materially misrepresented
21 the value of any asset, or made any other material misrepresentation in or omission
22 from his or her financial statement or supporting documents, the Court will lift the
23 suspension of the judgment against Defendant or Relief Defendant, in favor
24 of the Commission, and the entire judgment, less any amount previously paid, shall
25 become immediately due and payable as to him or her. Provided however that, in
26 all other respects, this Order shall remain in full force and effect, unless otherwise
27 ordered by the Court; and

1 C. Any proceedings instituted under this Section shall be in addition to,
2 and not in lieu of, any other civil or criminal remedies that may be provided by
3 law, including, but not limited to, contempt proceedings, or any other proceedings
4 that the Commission or the United States might initiate to enforce this Order. For
5 purposes of this Section, Defendants and Relief Defendants waive any right to
6 contest any of the allegations in the Commission's Complaint.

7 VIII.

8 PROHIBITION ON COLLECTING ON ACCOUNTS

9 IT IS FURTHER ORDERED that Defendants and their officers, agents,
10 servants, employees, and attorneys, and other Persons in active concert or
11 participation with any of them who receive actual notice of this Order by personal
12 service or otherwise, whether acting directly, or through any trust, corporation,
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1 which any Defendant obtained prior to entry of this Order in connection with the
2 marketing of any Debt Relief Service; and

3 B. Failing to dispose of such customer information in all forms in their
4 possession, custody, or control within thirty (30) days after the date of entry of this
5 Order. Disposal shall be by means that protect against unauthorized access to the
6 customer information, such as by burning, pulverizing, or shredding any papers,
7 and by erasing or destroying any electronic media, to ensure that the customer
8 information cannot practicably be read or reconstructed.

9 Provided, however, that customer information need not be disposed of, and
10 may be disclosed, to the extent requested by a government agency or required by a
11 law, regulation, or court order.

12 X.

13 DISSOLUTION OF ASSET FREEZE

14 IT IS FURTHER ORDERED that the freeze on the Assets of Individual
15 Defendants and Relief Defendants shall remain in effect until they have complied
16 with all requirements set forth in Sections IV, V, and VI of this Order, provided,
17 however, that Individual Defendants and Relief Defendants, with the express
18 written consent of counsel for the Commission, may transfer funds to the extent
19 necessary to make all payments required by Sections IV through VI. Once
20 Individual Defendants and Relief Defendants have fully complied with the
21 requirements of Sections IV, V, and VI, the freeze against their Assets shall be
22 lifted permanently. A financial institution shall be entitled to rely upon a letter
23 from Plaintiff stating that the freeze on the assets of Individual Defendants and
24 Relief Defendants has been lifted.

25 The freeze against the assets of Corporate Defendant shall remain in
26 effect until such time as the Receiver receives payment of all Court-approved fees
27 and expenses of the Receiver and Receiver is discharged by the Court.

XI.

COMPLETION OF RECEIVERSHIP

IT IS FURTHER ORDERED that the appointment of Thomas A. Seaman of Thomas Seaman Company as Receiver pursuant to the Preliminary Injunction entered on November 9, 2010, hereby continued in full force and effect except as modified by this Section. The Receiver shall take all steps necessary or advisable to locate and liquidate all Assets of Receivership Defendant. Once the Receiver has located and liquidated all Assets of Receivership Defendant; satisfied his obligations under Sections IV, V, and VI herein; and satisfied his obligations pursuant to the Preliminary Injunction, the Receiver shall submit his final report and application for fees and expenses, including such administrative fees withheld pursuant to the Receiver's performance of his obligations under Sections IV, V, and VI, and upon approval by the Court of the Receiver's final report and application for fees and expenses, the Receiver shall pay any remaining funds to the FTC. Upon the Court's approval of the Receiver's final report, and the payment of any remaining funds to the FTC under this Section, the Receivership shall be terminated.

XII.

ORDER ACKNOWLEDGMENTS

IT IS FURTHER ORDERED that Defendants obtain acknowledgments of receipt of this Order:

A. Each Defendant and Relief Defendant within 7 days of entry of this Order, must submit to the Commission an acknowledgment of receipt of this Order sworn under penalty of perjury.

B. For 20 years after entry of this Order, each Individual Defendant for any business that such Defendant, individually or collectively with any other Defendant, is the majority owner or directly or indirectly controls, and Corporate Defendant, must deliver a copy of this Order to: (1) all principals, officers,

1 directors, and managers; (2) all employees, agents, and representatives who
2 participate in conduct related to the subject matter of the Order; and (3) any
3 business entity resulting from any change in structure as set forth in the Section
4 titled Compliance Reporting. Delivery must occur within 7 days of entry of this
5 Order for current personnel. To all others, delivery must occur before they assume
6 their responsibilities. In any other business, such as those in which the Individual
7 Defendant is an employee without any ownership or control, such Individual
8 Defendant must deliver a copy of this Order to all principals and managers of the
9 business before participating in conduct related to the subject matter of this Order.

10 C. From each individual or entity to which a Defendant delivered a copy
11 of this Order, that Defendant must submit, within 30 days, a signed and dated
12 acknowledgment of receipt of this Order.

13 XIII.

14 COMPLIANCE REPORTING

15 IT IS FURTHER ORDERED that Defendants make timely submissions to
16 the Commission:

17 A. 180 days after entry of this Order, each Defendant must submit a
18 compliance report, sworn under penalty of perjury.

- 19 1. Each Defendant must: (a) designate at least one telephone
20 number and an email, physical, and postal address as points of
21 contact, which representatives of the Commission may use to
22 communicate with Defendant; (b) identify all of that
23 Defendant's businesses by their names, telephone
24 numbers, and physical, postal, email, and Internet addresses; (c)
25 describe the activities of each business, including the products
26 and services offered, the means of advertising, marketing, and
27 sales, and the involvement of any other Defendant (which
28 Individual Defendants must disclose if they know or should

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know due to their own involvement); (d) describe in detail whether and how that Defendant is in compliance with each Section of this Order; and (e) provide a copy of each Order Acknowledgment obtained pursuant to this Order, unless previously submitted to the Commission;

1 residence address; or (b) title role in any business activity,
2 including any business for which such Defendant performs
3 services whether as an employee or otherwise and any entity in
4 which such Defendant has any ownership interest, and identify
5 its name, physical address, and Internet address, if any.

6 C. Each Defendant must submit to the Commission notice of the filing of
7 any bankruptcy petition, insolvency proceeding, or any similar proceeding by or
8 against such Defendant within 14 days of its filing.

9 D. Any submission to the Commission required by this Order to be
10 sworn under penalty of perjury must be true and accurate and comply with 28
11 U.S.C. § 1746, such as by concluding: "I declare under penalty of perjury under
12 the laws of the United States of America that the foregoing is true and correct.
13 Executed on: _____" and supplying the designatory's full name, title (if
14 applicable), and signature.

15 E. Unless otherwise directed by Commission representative in writing,
16 all submissions to the Commission pursuant to this Order must be emailed to
17 DEbrief@ftc.gov or sent by overnight courier (not the U.S. Postal Service) to:
18 Associate Director for Enforcement, Bureau of Consumer Protection, Federal
19 Trade Commission, 600 Pennsylvania Avenue NW, Washington, DC 20580. The
20 subject line must begin: FTC v. American Tax Relief LLC et al. X100049.

21 XIV.

22 RECORDKEEPING

23 IT IS FURTHER ORDERED that Defendants must create certain records
24 for 20 years after entry of the Order and retain each such record for 5 years.
25 Specifically, Corporate Defendant and each individual Defendant for any business
26 in which that Defendant, individually or collectively with any other Defendants, is
27 a majority owner or directly or indirectly controls, must maintain the following
28 records:

1 A. Accounting records showing the revenues from all goods or services
2 sold, all costs incurred in generating the revenues, and the resulting net profit or
3 loss;

4 B. Personnel records showing, for each Person providing services,
5 whether as an employee or otherwise, that Person's: name, addresses, and
6 telephone numbers; job title or position; date of service; and, if applicable, the
7 reason for termination;

8 C. Complaints and refund requests, whether received directly or
9 indirectly, such as through a third party, and any response;

10 D. All records necessary to demonstrate full compliance with each
11 provision of this Order, including all submissions to the Commission; and

12 E. A copy of each advertisement or other marketing material.

13 XV.

14 COMPLIANCE MONITORING

15 IT IS FURTHER ORDERED that, for the purpose of monitoring
16 Defendants' and Relief Defendants' compliance with this Order, including the
17 financial representations upon which part of the judgment was suspended and any
18 failure to transfer any Assets as required by this Order:

19 A. Within 14 days of receipt of written request from a representative of
20 the Commission, each Defendant and Relief Defendant must: submit additional
21 compliance reports or other requested information, which must be sworn under
22 penalty of perjury; appear for depositions; and produce documents, for inspection
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1 B. For matters concerning this Order, the Commission is authorized to
2 communicate directly with each Defendant and Relief Defendant. Defendant must
3 permit representatives of the Commission to interview any employee or other
4 Person affiliated with any Defendant who has agreed to such an interview. The
5 Person interviewed may have counsel present.

6 C. The Commission may use all other lawful means, including posing,
7 through its representatives, as consumers, suppliers, or other individuals or entities,
8 to Defendants or any individual or entity affiliated with Defendants, without the
9 necessity of identification or prior notice. Nothing in this Order limits the
10 Commission's lawful use of compulsory process, pursuant to Sections 9 and 20 of
11 the FTC Act, 15 U.S.C. §§ 49, 57b-1.

12 XVI.

13 SEVERABILITY

14 IT IS FURTHER ORDERED that the provisions of this Order are separate
15 and severable from one another if any provision is stayed or determined to be
16 invalid, the remaining provisions shall remain in full force and effect.

17 XVII.

18 RETENTION OF JURISDICTION

19 IT IS FURTHER ORDERED that this Court retains jurisdiction of this
20 matter for purposes of construction, modification, and enforcement of this Order.

21
22 JUDGMENT IS THEREFORE ENTERED pursuant to all the terms and
23 conditions recited above.

24
25 IT IS SO ORDERED.

26 1/29/13

27 Dated: _____

28 
Honorable Dale S. Fischer
UNITED STATES DISTRICT JUDGE

1 SO STIPULATED AND AGREED:

2

3 PLAINTIFF FEDERAL TRADE COMMISSION

4

5 _____
6 KAREN D. DODGE
7 MARISSA J. REICH
8 GUY G. WARD
9 RAYMOND E. McKOWN
10 Attorneys for Plaintiff
11 Federal Trade Commission

Date: _____

9

DEFENDANTS AND RELIEF DEFENDANTS

10

11

12 _____
13 AMERICAN TAX RELIEF LLC
14 By: Joo Hyun Park, Owner

Date: _____

14

15 _____
16 ALEXANDER SEUNG HAHN, individually

Date: _____

16

17 _____
18 JOO HYUN PARK, individually

Date: _____

19

20 _____
21 YOUNG SOON PARK, individually

Date: _____

21

22 _____
23 IL KON PARK, individually

Date: _____

24 Approved as to Form:

25

26 _____
27 CHARLES L. KREINDLER
28 MELISSA K. EAVES
Sheppard Mullins Richter & Hampton LLP
Attorneys for Defendant and Relief Defendants

Date: _____