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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES,

Plaintiff,

v.

ABOLGHASSEM (ABE) ALIZADEH;
MEHRAN (MIKE) ALIZADEH; et al.,

Defendants.

Case No. 2:14-cv-00577-TLN-KJN

JUDGMENT IN A CIVIL CASE

The affected parties have agreed to entry of judgment. The tax periods and entities related to the liabilities set forth below are identified in the Amended Complaint filed in this case. The Clerk is directed to enter judgment as follows:

JUDGMENT

1. Abolghassem (Abe) Alizadeh is indebted to the United States in the amount of \$8,000,000 for unpaid federal trust fund recovery penalties, plus interest according to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from June 30, 2017, until the judgment is paid.
2. Mehran (Mike) Alizadeh is indebted to the United States in the amount of \$8,350,000 for unpaid federal trust fund recovery penalties, plus interest according to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from June 30, 2017, until the judgment is paid.

1 3. Mitra Alizadeh is indebted to the United States in the amount of \$145,000 for
2 unpaid federal trust fund recovery penalties, plus interest according to 28 U.S.C. §
3 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from June 30, 2017, until the judgment is
4 paid.

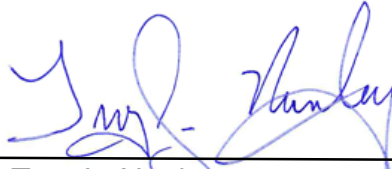
5 4. Voyager Restaurant Group, Inc. and Endeavor Restaurant Group, Inc., are
6 indebted to the United States, jointly and severally, in the amount of \$1,000,000 for
7 unpaid federal employment taxes (Form 941), and federal unemployment taxes
8 (Form 940), plus interest according to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601,
9 6621(a)(2), from June 30, 2017, until the judgment is paid.

10 5. Suede Blue Inc. and Pegasus Restaurant Group, Inc. are indebted to the United
11 States, jointly and severally, in the amount of \$230,000 for unpaid federal
12 employment taxes (Form 941), and federal unemployment taxes (Form 940), and
13 federal corporate income tax (Form 1120), plus interest according to 28 U.S.C. §
14 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from June 30, 2017, until the judgment is
15 paid.

16 6. Lake Orta Corporation, Inc. and Phoenix Restaurant Group, Inc. are indebted to
17 the United States, jointly and severally, in the amount of \$1,100,000 for unpaid
18 federal employment taxes (Form 941), and federal unemployment taxes (Form 940),
19 and federal corporate income tax (Form 1120), and a penalty for failure to file correct
20 information returns pursuant to 26 U.S.C. § 6721, plus interest according to 28
21 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621(a)(2), from June 30, 2017, until the
22 judgment is paid.

23 **IT IS SO ORDERED.**

24 Dated: November 8, 2017

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Troy L. Nunley
United States District Judge