UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,)	
V.)	Civil No. 2:09-cv-10148
JOHN F. LABAZA and LYNN A.)	
LABAZA,)	
Defendants.)	

CONSENT JUDGMENT

The plaintiff United States of America having sought the reduction to judgment of federal tax liabilities assessed against John F. Labaza and Lynn A. Labaza, the defendants having consented to the entry of judgment against them, and good cause having been found,

JUDGMENT is hereby entered in favor of the United States and against John F. Labaza and Lynn A. Labaza, jointly and severally, in the amount of \$219,743.69, plus interest and other statutory accruals accruing after September 15, 2009 until paid, as provided by 28 U.S.C. \$ 1961(c)(1), which amount includes joint income tax liabilities of John F. Labaza and Lynn A. Labaza for the tax years 1995, 1996, 1998, 1999, 2001, 2002, and 2003; and

JUDGMENT is hereby entered in favor of the United States and against John F. Labaza individually, in the amount of \$24,216.43, plus interest and other statutory accruals accruing after September 15, 2009 until paid, as provided by 28 U.S.C. § 1961(c)(1), which amount includes liabilities assessed against John F. Labaza as a responsible person liable under 26

U.S.C. § 6672 for his willful failure to collect, truthfully account for, and pay over the income and FICA withholding taxes of Optical Illusions, Inc.

SO ORDERED.

Date: September 28, 2009 <u>s/John Corbett O'Meara</u> United States District Judge

For the United States:

TERRENCE BERG United States Attorney

s/ Julie C. Avetta

Julie C. Avetta, Esq.
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For John F. Labaza and Lynn A. Labaza:

s/ with consent of Jerry Abraham

Jerry Abraham, Esq. 30500 Northwestern Highway, Suite 410 Farmington Hills, Michigan 48334 (248) 539-5040 Attorney for Defendants John and Lynn Labaza