

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

1			
2			
3	United States of America,)	
4)	Case No. 2:14-cv-01075-APG-VCF
5)	
6)	
7)	
8)	
9)	
10)	
11)	
12)	
13)	
14)	
15)	
16)	
17)	
18)	
19)	
20)	
21)	
22)	
23)	
24)	
25)	
26)	
27)	
28)	

FINAL JUDGMENT

On March 4, 2016, the Court entered an Order (Dkt.# 61) (1) Granting in Part and Denying in Part Plaintiff's Motion for Summary Judgment, (2) Granting Lazare's Motion for Summary Judgment on Count II, (3) Granting in Part and Denying in Part Defendants' Countermotion for Summary Judgment, and (4) Denying Lazare's Motion for Leave to File.

IT IS THEREFORE ORDERED AND ADJUDGED:

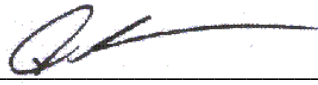
1. that the transfer by Peter B. Lazare, the Trustee of the Edelman Trust a/k/a the Jon. J. Edelman Trust, of the Edelman Trust's beneficial interest in the Estate of Mildred Ash (i.e., the income stream from the Estate's ownership of real property in Las Vegas, Nevada) to the Aurora Borealis Trust in late October 2013 was a fraudulent transfer under Nevada law, that the transfer was and is fraudulent and of no effect as to the claims of the United States, and that the fraudulent transfer is hereby set aside (Court I);
2. that Peter B. Lazare is not personally liable under 31 U.S.C. § 3713 to the United States (Court II).
3. that, subject to the automatic stay provided by Fed. R. Civ. Pro. 62(a) and any subsequent stay imposed by order of this Court, the Clerk of this Court shall disburse \$1,572,718 (plus accrued interest) deposited by Ian Williams, the Family Trustee and Independent Trustee of the Aurora Borealis

1 Trust, in the registry of the Court (Notice of Deposit of Funds (Dkt.# 51) and the Certificate of Cash
2 Deposit (Dkt.#52) filed on July 23, 2015), to the United States of America, by making a check payable to
3 the "U.S. Department of Justice" and mailing to:

4 U.S. Department of Justice
5 Attn: Waymon G. DuBose, Jr.
6 Curtis C. Smith
7 Trial Attorneys, Tax Division
8 717 N. Harwood Street, Suite 400
9 Dallas, Texas 75201

4. that the parties shall bear their respective costs, including any possible attorneys' fees or
10 other expenses of litigation.

11 DATED this 4th day of April, 2016.

12
13 
14 _____
15 ANDREW P. GORDON
16 UNITED STATES DISTRICT JUDGE
17
18
19
20
21
22
23
24
25
26
27
28