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2	UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEVADA			
3 1 5	United States of America, Plaintiff, v.) Case No. 2:14-cv-01075-APG-VCF		
5 7 8	Peter B. Lazare, Individually, and as Trustee of the Jon J. Edelman Trust; Ian Williams, as Trustee of The Aurora Borealis Trust; Premier Trust, Inc., as Trustee of the Aurora Borealis Trust,) FINAL JUDGMENT))		
)	Defendants.))		
0	On March 4, 2016, the Court entered an Order (Dkt.# 61) (1) Granting in Part and Denying in Par			
1	Plaintiff's Motion for Summary Judgment, (2) Granting Lazare's Motion for Summary Judgment of			
12	Count II, (3) Granting in Part and Denying in Part Defendants' Countermotion for Summary Judgment.			
4	and (4) Denying Lazare's Motion for Leave to File.			
5	IT IS THEREFORE ORDERED AND ADJUDGED:			
6	1. that the transfer by Peter B. Lazare, the Trusto	ee of the Edelman Trust a/k/a the Jon. J.		
7	Edelman Trust, of the Edelman Trust's beneficial interest in the Estate of Mildred Ash (i.e., the income			
8	stream from the Estate's ownership of real property in Las Vegas, Nevada) to the Aurora Borealis Trust in			
19 20	late October 2013 was a fraudulent transfer under Nevada law, that the transfer was and is fraudulent and			
21	of no effect as to the claims of the United States, and that the fraudulent transfer is hereby set aside (Court			
22	I);			
23	2. that Peter B. Lazare is not personally liable un	nder 31 U.S.C. § 3713 to the United States		
24	(Court II).			
25	3. that, subject to the automatic stay provided by	y Fed. R. Civ. Pro. 62(a) and any subsequent		
26 27	stay imposed by order of this Court, the Clerk of this Court shall disburse \$1,572,718 (plus accrued			
28	interest) deposited by Ian Williams, the Family Trustee and	Independent Trustee of the Aurora Borealis		
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the "U.S. Department of Justice" and mailing to: U.S. Department of Justice Attn: Waymon G. DuBose, Jr. Curtis C. Smith Trial Attorneys, Tax Division 7 N. Harwood Street, Suite 400 Dallas, Texas 75201	1	Trust, in the registry of the Court (Notice of Deposit of Funds (Dkt.# 51) and the Certificate of Cash		
U.S. Department of Justice Attn: Waymon G. DuBose, Jr. Curtis C. Smith Trial Attorneys, Tax Division 717 N. Harwood Street, Suite 400 Dallas, Texas 75201 4. that the parties shall bear their respective costs, including any possible attorneys' fees other expenses of litigation. DATED this 4th day of April 2016. ANDREW P. GORDON UNITED STATES DISTRICT JUDGE ANDREW P. GORDON UNITED STATES DISTRICT JUDGE ANDREW P. GORDON UNITED STATES DISTRICT JUDGE 20 21 22 23 24 25 26 27	2	Deposit (Dkt.#52) filed on July 23, 2015), to the United States of America, by making a check payable to		
U.S. Department of Justice Attn: Waymon G. DuBose, Jr. Curtis C. Smith Trial Attorneys, Tax Division 717 N. Harwood Street, Suite 400 Dallas, Texas 75201 4. that the parties shall bear their respective costs, including any possible attorneys' fees other expenses of litigation. DATED this 4th day of April , 2016. ANDREW P. GORDON UNITED STATES DISTRICT JUDGE ANDREW P. GORDON UNITED STATES DISTRICT JUDGE ANDREW P. GORDON UNITED STATES DISTRICT JUDGE 22 23 24 25 26 27	3	the "U.S. Department of Justice" and mailing to:		
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11	10	other expenses of litigation.		
13 14 ANDREW P. GORDON UNITED STATES DISTRICT JUDGE 15 16 17 18 19 20 21 22 23 24 25 26 27		DATED this 4th day of April , 2016.		
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