

IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

LAMAR ADAMS

PLAINTIFF

VS.

CAUSE NO. 002014-0471-JH

LOUISIANA DEPARTMENT OF REVENUE

DEFENDANT

SUMMONS

EXECUTIVE

TO: LOUISIANA DEPARTMENT OF REVENUE
c/o LOUISIANA ATTORNEY GENERAL JAMES D. CALDWELL
P. O. BOX 94005
BATON ROUGE, LA 70804

NOTICE TO DEFENDANT

THE COMPLAINT WHICH IS ATTACHED TO THIS SUMMONS IS IMPORTANT AND YOU MUST TAKE IMMEDIATE ACTION TO PROTECT YOUR RIGHTS.

You are required to mail or hand deliver a copy of written response to the Complaint to Jeff D. Rawlings, Rawlings & MacInnis, P.A., attorneys for the Plaintiff, whose address is P. O. Box 1789, Madison, MS 39130-1789. Your response must be mailed or delivered within (30) days from the date of delivery of this summons and complaint or a judgment by default will be entered against you for the money or other things demanded in the complaint.

You must also file the original of your response with the Clerk of this Court within a reasonable time afterward.

ISSUED under my hand and seal of this Court, this the 29th day of May, 2014.



MADISON COUNTY CIRCUIT CLERK

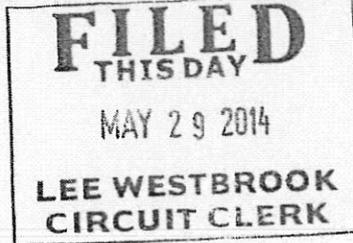
BY: Natale W. W. W. D.C.

IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

LAMAR ADAMS

PLAINTIFF

V.



CAUSE NO C02014-0471-JH

LOUISIANA DEPARTMENT OF REVENUE

DEFENDANT

COMPLAINT

1. The parties are:
 - (a) Lamar Adams, an adult resident citizen of the State of Mississippi; and
 - (b) The Louisiana Department of Revenue ("LDR"), which may be served with process pursuant to M.R.C.P. 4 (c)(5) and LSA-R.S. 13:5107 and LSA-R.S. 39:1538 by mailing a copy of the summons and complaint by certified mail to the Louisiana Attorney General James D. Caldwell, PO Box 94005, Baton Rouge, LA 70804.
2. Jurisdiction and venue are proper since LDR has consequently conducted business in the State of Mississippi due to its efforts to collect sums allegedly due from Lamar Adams.
3. LDR wrongly claims Lamar Adams owes it sales taxes in excess of \$180,000.00 and continues to demand payment as shown by the May 22, 2014 Statement of Account attached hereto as Exhibit "A". As shown by the correspondence attached as collective Exhibit "B", Lamar Adams has repeatedly informed LDR that he does not owe them anything and there is absolutely no basis for its claim. Despite repeated requests for information forming the basis of this alleged liability, LDR refuses to supply same.
4. LDR has falsely reported this alleged liability as an unpaid personal debt of Lamar Adams and has damaged his credit as a result.
5. As a result and proximate consequence of LDR's intentional and tortuous misconduct, Lamar Adams has suffered actual, compensatory, incidental, and consequential damages in an amount not to exceed Seventy Thousand Dollars (\$70,000.00).

WHEREFORE, PREMISES CONSIDERED, Lamar Adams demands judgment against the Louisiana Department of Revenue for actual, compensatory, consequential, and incidental damages in an amount not to exceed Seventy Thousand Dollars (\$70,000.00), all expenses and costs, interest on such award as allowed by law, and such other relief as the Court and the jury deem just.

Dated: May 29, 2014.

LAMAR ADAMS

By:  _____
His Attorney

Jeff D. Rawlings
Rawlings & MacInnis, P.A.
P.O. Box 1789
Madison, MS 39130-1789
(601)898-1180
MSB # 4642



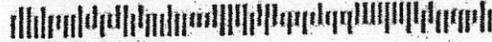
P.O. Box
Baton Rouge, LA 70821-0201

For assistance, call (225) 219-7448.
TDD: (225) 219-2114
Visit our website at www.revenue.louisiana.gov

Exhibit A

STATEMENT OF ACCOUNT

This statement belongs to: EZTEL LLC



LAMAR ADAMS
EZTEL LLC
134 SAINT ANDREWS DR
JACKSON MS 39211-2517

Date of Notice: May 22, 2014
Letter ID: L1205311008
Account Number: 3218591-001-400
Tax Type: Sales

PLEASE DO NOT IGNORE THIS NOTICE

Tax Period Balances: TOTAL BALANCE: \$180,719.95 Calculated through 6/6/2014

Prior Periods	\$18,070.72	\$5,913.43	\$17,081.83	\$0.00	\$0.00	\$41,065.98
31-May-2005	\$2,405.78	\$1,510.25	\$2,129.22	\$0.00	\$0.00	\$6,045.25
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
30-Jun-2005	\$2,419.14	\$1,514.18	\$2,111.20	\$0.00	\$0.00	\$6,044.52
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
31-Jan-2006	\$2,431.24	\$385.67	\$185.10	\$0.00	\$0.00	\$2,982.01
28-Feb-2006	\$2,442.29	\$1,492.02	\$1,887.48	\$0.00	\$0.00	\$5,821.79
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
31-Mar-2006	\$2,452.46	\$1,493.79	\$1,865.65	\$0.00	\$0.00	\$5,811.90
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
30-Apr-2006	\$2,482.96	\$1,507.79	\$1,858.05	\$0.00	\$0.00	\$5,848.80
Includes debt assigned to collection agency. Please call 1-800-868-5317.						

Statement continues on the following page(s).

This balance contains debt that may be collected by distraint, which means that the Department is authorized to levy upon or seize your cash, bank accounts, property or rights to property, including wages from your employer.

This notice includes payments received and posted before the notice date. Interest and penalties are calculated through 6/6/2014. Payments made with this bill will be applied to the oldest outstanding period first.

Media: 02175167044

LAMAR ADAMS
EZTEL LLC
134 SAINT ANDREWS DR
JACKSON MS 39211-2517

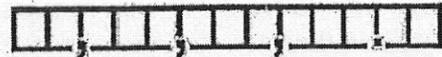
Sales
Letter ID: L1205311008
Account ID: 3218591-001-400
Date of Notice: 5/22/2014

Please indicate your account number on your remittance.
Payments made with this bill are applied to the oldest outstanding period first.

Check for Name or Address Change

Make check payable to:
Louisiana Department of Revenue
Post Office Box 1231
Baton Rouge, LA 70821-1231

Amount enclosed
Do not send cash.



1909

19091 3218591001 441 12319999 00000000 3218591001 00180719957 0



P.O. Box 008
Baton Rouge, LA 70821-0201

Letter ID: L120008 Date of Notice: 5/22/2014

For assistance, you may call (225) 219-7448.
Visit our website at www.revenue.louisiana.gov

STATEMENT OF ACCOUNT

Tax Period Balances:	TOTAL BALANCE: \$180,719.95			Calculated through 6/6/2014		
31-Aug-2007	\$2,807.58	\$1,624.91	\$1,567.65	\$0.00	\$0.00	\$6,000.14
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
30-Sep-2007	\$2,828.84	\$1,631.70	\$1,543.56	\$0.00	\$0.00	\$6,003.80
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
31-Oct-2007	\$2,849.92	\$1,639.12	\$1,522.53	\$0.00	\$0.00	\$6,011.57
Includes debt assigned to collection agency. Please call 1-800-868-5317.						
Totals	\$80,860.31	\$42,233.41	\$57,626.23	\$0.00	\$0.00	\$180,719.95

RAWLINGS & MACINNIS, P.A.
ATTORNEYS AT LAW

Exhibit B

1296 HIGHWAY 51 NORTH
MADISON, MISSISSIPPI

Mailing address
P.O. BOX 1789
MADISON, MISSISSIPPI 39130-1789

Jeff Rawlings

TELEPHONE: (601) 898-1180
TELECOPIER: (601) 605-8522
jeff@rawlingsmacinnis.net

March 13, 2014

VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED

Louisiana Department of Revenue
PO Box 3193
Baton Rouge, LA 70821-3193

Performant Recovery, Inc.
PO Box 9054
Pleasanton, CA 94566-9054

Re: Lamar Adams

Louisiana Department of Revenue letter ID: L0640315936

Performant Recovery, Inc. Account no. 96010124756

To Whom It May Concern:

I represent Lamar Adams. I'm writing in regard to your assertions in your Notices to him that he owes sales taxes to the Louisiana Department of Revenue.

I understand tax revenues are collapsing but fictitious tax claims aren't the solution. This letter is to inform you that he is disputing the validity of this debt, as is his right under Section 809 of the Fair Debt Collections Practices Act. Further, all collection efforts must cease until you verify the debt as being valid as delineated under Section 809(b) of the aforementioned act.

Please provide me with the following:

March 13, 2014
Page 2

Proof of my client's responsibility for this debt, including, but not limited to, a bill or accounting from the Louisiana Department of Revenue showing how the exact amount of the debt was incurred and all payments made on the account; and

A detailed description of all actions taken by the Louisiana Department of Revenue to investigate and/or determine the personal liability of Lamar Adams for this debt, including dates and parties involved.

Do not contact any credit reporting agencies until this matter is resolved. If they have already been contacted regarding this matter, please notify them that he is disputing this debt. In the event that you cannot verify the debt, you should notify the credit reporting agencies of your findings.

Attached is some information which you may find useful in your deliberations. Should you take any further action, which will have absolutely no basis in fact or law, I will sue you just like I did the State of Kansas. They went away.

Any further communications on this matter must be in writing and limited to a notification of either: your failure to verify the debt and the closing of the matter; or consist of all of the records I have asked you to provide. **Do not attempt any further phone calls or communications with my client. All communications must be through me as his counsel of record.**

Sincerely,

Jeff D. Rawlings



Louisiana Department of Revenue
Post Office Box 3193
Baton Rouge, LA 70821-3193

Date: February 28, 2014

Letter ID: L0640315936

Tax ID: 3218591



LAMAR ADAMS
EZTEL LLC
134 SAINT ANDREWS DR
JACKSON MS 39211-2517

Notice of Intent

Office of Debt Recovery and Federal Payment Offset

If your tax liability is not paid within 60 days, the Louisiana Department of Revenue (LDR) will send your debt to the Office of Debt Recovery (ODR) for further collection activity. ODR will file a claim against payments you receive from the federal government and use these payments to reduce or pay your state tax liability. This is called an "offset".

If the debt is not paid within 60 days from the date of this letter:

- Your debt will be turned over to ODR.
- ODR may charge an **additional collection fee of up to 25%** to be added to your current tax liability.
- A claim will be filed with the UNITED STATES TREASURY OFFSET PROGRAM. All payments "eligible for offset" will be seized, up to the amount of your liability plus any additional fees.
- Additional collection tools will be used to collect the outstanding liability, which may include:
 - o Reporting the debt to a credit reporting agency
 - o Suspending and/or revoking your professional license

ODR will not take additional collection activity for this debt if it is paid in full within 60 days from the date of this letter.

- **Pay online by electronic check:**
 - o Individual Taxpayers: Access Louisiana File Online at <https://esweb.revenue.louisiana.gov/IndividualIncomeTax/Login>
 - o Business Taxpayers: Access LaTap at <https://ldrtap.rev.louisiana.gov>.
- **Pay online by credit or debit card:**
 - o Go to <https://www.officialpayments.com>. You may pay with Visa, MasterCard, Discover, or American Express. A convenience fee will be charged.
- **Pay by check or money order:**
 - o Make your check payable to Louisiana Department of Revenue. For prompt identification, include your tax id on the check or go online to <https://esweb.revenue.louisiana.gov/OnlineVouchers> and print a voucher to include with your payment. Mail voucher and payment to P O Box 3193, Baton Rouge, La. 70821-3193.

- If you are currently paying the liability through an installment agreement, any money received through the Offset Program will reduce the length of the agreement. It will not affect the scheduled payment amount.
- Any unpaid balance will remain eligible for offset. Interest, penalties and fees will continue to accrue until the tax liability is paid in full.
- If you filed for bankruptcy and the automatic bankruptcy stay is in effect, you are not subject to offset. Please notify us of the stay by sending evidence that you have filed a petition for bankruptcy. Mail documents to P O Box 66658, Baton Rouge, La. 70896-6658. You may also fax to (225) 237-6704.

Email: Collection.Inquiries@la.gov
Phone: 800-866-5317

Authorized by Louisiana Revised Statute 47:1676

February 27, 2014

00002841 1 AT 0406 1



EZTEL LLC
134 SAINT ANDREWS DR
JACKSON MS 39211-2517.1

DELINQUENT DEBT NOTICE

Claim of: State of Louisiana Department of Revenue
Original Creditor: State of Louisiana Department of Revenue
Current Balance: \$ 186796.03
Account No: 96010124756

Dear EZTEL LLC:

This letter serves as formal notice that your delinquent debt has been referred to Performant Recovery, Inc. for collection. Your account will be scheduled for further collection procedures after thirty (30) days from receipt of this letter. Keep in mind that we are entitled to use, and we intend to use, all approved means to collect debts which have been referred to us. This is an attempt to collect a debt by a debt collector, and any information obtained will be used for that purpose.

Your total amount due is listed below:

TAX	TAX PERIOD	AMOUNT
SALE	2007	\$6,122.98
SALE	2007	\$6,108.82
SALE	2006	\$6,021.62
SALE	2005	\$6,166.76
SALE	2007	\$6,119.55
SALE	2006	\$6,011.21
SALE	2007	\$6,063.94
SALE	2006	\$5,933.63
SALE	2006	\$5,970.92
SALE	2007	\$6,084.50



**

The balance stated above reflects the latest balance reported by our client. Since our client last reported your balance, you may have accrued additional interest or penalty fees. If you choose to pay your obligation in full at this time and there are additional interest or fees, you will be held responsible for the additional amount.

You may avoid these procedures by contacting Nikki Reeves at 800-866-5317, or you may send the balance of your account made payable to State of Louisiana Department of Revenue, directly to Performant Recovery, Inc., P.O. Box 9056, Pleasanton, CA 94566-9056 for processing. Your social security number and/or TIN number should be listed on the check to insure proper crediting.

Our client has directed us to inform you that if your debt is not paid in full within 60 days from the date of this notice, your tax liability will be turned over to the Office of Debt Recovery ("ODR") to pursue collection activities that may result in an additional fee up to 25% being added to your total current tax liability as authorized by La. R.S. 47:1676. Once turned over, ODR will use additional collection tools to collect the outstanding liability, which may include reporting the debt to a credit reporting agency and suspending or revoking your driver's, hunting and professional licenses.

If you filed for bankruptcy and the automatic bankruptcy stay is in effect, you are not subject to any collection activity, including ODR, while the stay is in effect. Please notify us of the stay by sending evidence that you have filed a petition for bankruptcy.

Sincerely,
Performant Recovery, Inc.
Nikki Reeves

SEE THE REVERSE SIDE FOR IMPORTANT INFORMATION.

Formerly known as Diversified Collection Services, Inc. (DCS, Inc.)

002859 P 01 002841 002859 P

MSS/LR001 LA

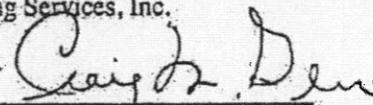
STATE OF MISSISSIPPI
COUNTY OF MADISON

AFFIDAVIT

Personally appeared before me, in the County and State aforesaid, the within named Craig M. Geno, who after being duly sworn on oath by me stated as follows:

1. My name is Craig M. Geno. This affidavit is made upon my personal knowledge and I am competent to testify as to the matters stated herein.
2. I was lead counsel of record for both debtors in the bankruptcy proceedings of ezTel, LLC, bankruptcy no. 02-14612-DWH filed in the United States Bankruptcy Court for the Northern District of Mississippi and Long Distance Billing Services, Inc., bankruptcy no. 05-11168-DWH filed in the United States Bankruptcy Court for the Northern District of Mississippi.
3. I filed the Chapter 11 proceeding of ezTel, LLC on July 30, 2002 and the Chapter 11 proceeding of Long Distance Billing Services, Inc. on February 22, 2005. Mr. Adams had absolutely nothing to do with either company from the date of the filings forward and to the best of my knowledge, he never had anything to do with Long Distance Billing Services, Inc. at all.
4. I personally know Lamar Adams and I am aware of the fact that he had withdrawn from any further involvement in ezTel, LLC in early 2000 and he had never had any involvement at all in Long Distance Billing Services, Inc.

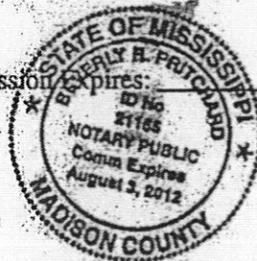
FURTHER, Affiant sayeth not.


Craig M. Geno

Sworn to and subscribed before me, this the 8th day of October, 2010.


Notary Public

My Commission Expires:



**U.S. Bankruptcy Court
Northern District of Mississippi (Aberdeen)
Bankruptcy Petition #: 02-14612-DWH**

Assigned to: Judge David W. Houston III
Chapter 7
Previous chapter 11
Voluntary
No asset

Date filed: 07/30/2002
Date converted: 11/08/2007
Date terminated: 03/24/2008
Date dismissed: 03/24/2008

Debtor

ezTel, LLC
436 Lynchburg Ave.
Brookneal, VA 24528
Tax ID / EIN: 64-0916947

represented by **Craig M. Geno**

Harris Jernigan & Geno, PLLC
P.O. Box 3380
Ridgeland, MS 39158-3380
601-427-0048
Email:
cmgeno@harrisgeno.com

Trustee

Jeffrey A. Levingston
P.O. Box 1327
Cleveland, MS 38732
662-843-2791

U.S. Trustee

U. S. Trustee
100 West Capitol Street
Suite 706
Jackson, MS 39269
(601) 965-5241

represented by **Sammye S. Tharp**

Suite 706
100 West Capitol St.
Jackson, MS 39269
601-965-4142
Email:
Sammye.S.Tharp@usdoj.gov

Cred. Comm. Chair

Duane C. Mercer
Affine Communications, LLC
111 Monument Circle, 47th Floor
Indianapolis, IN 46204
(317) 634-4747

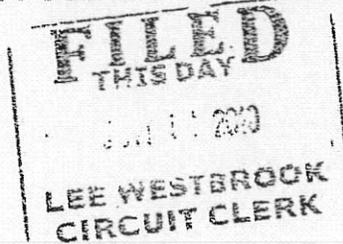
Creditor Committee

Donald A. Workman
Foley & Lardner
Phillips Point East Tower
777 South Flagler Drive, Suite 200
West Palm Beach, FL 33401-6163
(561) 655-5050

IN THE COUNTY COURT OF MADISON COUNTY, MISSISSIPPI

LAMAR ADAMS

V.



PLAINTIFF

CAUSE NO. ^{CO} 2010-0676-03

KANSAS DEPARTMENT OF REVENUE

DEFENDANT

COMPLAINT

1. The parties are:

(a) Lamar Adams, an adult resident citizen of the State of Mississippi;

and

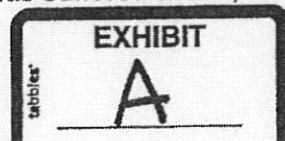
(b) The Kansas Department of Revenue ("KDR"), which may be served with process pursuant to M.R.C.P. 4 (c)(5) and K.S.A. 60-304(d) by mailing a copy of the summons and complaint, certified mail, to the Kansas Attorney General Steve Six at Memorial Hall, 2nd Floor, 120 SW 10th Street, Topeka, KS 66612.

2. Jurisdiction and venue are proper since KDR has consequently conducted business in the State of Mississippi due to its efforts to collect sums allegedly due from Lamar Adams.

3. KDR wrongly claims Lamar Adams owes it sales taxes in excess of \$80,000.00. As shown by the correspondence attached as collective Exhibit "A", Lamar Adams has repeatedly informed KDR that he does not owe them anything and there is absolutely no basis for its claim. Despite repeated requests for information forming the basis of this alleged liability, KDR refuses to supply same.

4. KDR has now falsely reported this alleged liability as an unpaid debt of Lamar Adams and has damaged his credit as a result.

5. As a result and proximate consequence of KDR's intentional and tortuous misconduct, Lamar Adams has suffered actual, compensatory, incidental, and



consequential damages in an amount not to exceed Seventy Thousand Dollars (\$70,000.00).

WHEREFORE, PREMISES CONSIDERED, Lamar Adams demands judgment against the Kansas Department of Revenue for actual, compensatory, consequential, and incidental damages in an amount not to exceed Seventy Thousand Dollars (\$70,000.00), all expenses and costs, interest on such award as allowed by law, and such other relief as the Court and the jury deem just.

Dated: June 9, 2010.

LAMAR ADAMS

By: _____

His Attorney

Jeff D. Rawlings
Rawlings & MacInnis, P.A.
P.O. Box 1789
Madison, MS 39130-1789
(601)898-1180
MSB # 4642

RAWLINGS & MACINNIS, P.A.

ATTORNEYS AT LAW

1296 HIGHWAY 51 NORTH
MADISON, MISSISSIPPI

Mailing address

P.O. Box 1789
MADISON, MISSISSIPPI 39130-1789

Jeff Rawlings

TELEPHONE: (601) 898-1180
TELECOPIER: (601) 605-8522
jeffdrawlings@bellsouth.net

December 29, 2009

VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED

Kansas Department of Revenue
Civil Tax Enforcement
PO Box 12005
Topeka, KS 66612-2005

ATTN: Carrie L. Purney

Re: Lamar Adams

Dear Ms. Purney:

I represent Lamar Adams. I'm writing in regard to your assertion in your letter to him dated 11/16/09 that he owes sales taxes to the Kansas Department of Revenue.

I understand tax revenues are collapsing but fictitious tax claims aren't the solution. This letter is to inform you that he is disputing the validity of this debt, as is his right under Section 809 of the Fair Debt Collections Practices Act. Further, all collection efforts must cease until you verify the debt as being valid as delineated under Section 809(b) of the aforementioned act.

Please provide me with the following:

The name and address of the creditor;

Proof of my client's responsibility for this debt, including, but not limited to, a bill or accounting from the Kansas Department of Revenue showing how the exact amount of the debt was incurred and all payments made on the account; and



RAWLINGS & MACINNIS, P.A.
ATTORNEYS AT LAW

1296 HIGHWAY 51 NORTH
MADISON, MISSISSIPPI

Mailing address
P.O. Box 1789
MADISON, MISSISSIPPI 39130-1789

FILED
THIS DAY
JUN 1 2010
LEE WESTBROOK
CIRCUIT CLERK

Jeff Rawlings

TELEPHONE: (601) 898-1180
TELECOPIER: (601) 605-8522
jeffdrawlings@bellsouth.net

January 19, 2010

VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED

Kansas Department of Revenue
Civil Tax Enforcement
PO Box 12005
Topeka, KS 66612-2005

ATTN: Carrie L. Purney

Re: Lamar Adams

Dear Ms. Purney:

Thank you for your letter of January 8, 2010. Last I checked, you're still subject to the laws of the United States and mere shareholders (assuming he is one) are not responsible for the taxes of corporations. You allege that Mr. Adams admitted he's a shareholder. Please provide me with proof of same immediately. As to your invitation to appeal, Mr. Adams is not a party to any proceeding so there's nothing to appeal. If you assert otherwise, please forward me proof of service.

Assuming your response will be the same, I will sue your department in 10 days and seek punitive damages.

Sincerely,

Jeff D. Rawlings

RAWLINGS & MACINNIS, P.A.

December 29, 2009
Page 2

A detailed description of all actions taken by the Kansas Department of Revenue to investigate the personal liability of Lamar Adams for a company debt, including dates and parties involved.

Do not contact any credit reporting agencies until this debt is resolved. If they have already been contacted regarding this matter, please notify them that he is disputing this debt. In the event that you cannot verify the debt, you should notify the credit reporting agencies of your findings.

Any further communications on this matter must be in writing and limited to a notification of either: your failure to verify the debt and the closing of the matter; or consist of all of the records I have asked you to provide. **Do not attempt any further phone calls or communications with my client. All communications must be through me as his counsel of record.**

Sincerely,

Jeff D. Rawlings