

CIVIL DISTRICT COURT FOR THE PARISH OF ORLEANS

STATE OF LOUISIANA

NO. 10-9212

DIVISION "C"

SECTION NO. \_\_\_\_\_

FILED  
2023 SEP - 1 P 2:11  
DISTRICT CIVIL COURT

CITY OF NEW ORLEANS' DEPARTMENT OF FINANCE  
IN ITS CAPACITY AS THE ORLEANS PARISH TAX COLLECTOR

VERSUS

NEWPORT CORPORATION OF LOUISIANA, MILLIONAIRE BOY'S CLUB, INC.,  
RUE BOURBON ENTERTAINMENT, L.L.C., IBERVILLE MANAGEMENT GROUP,  
INC., BOURBON SALOON, INC., CONTI MANAGEMENT GROUP, INC.,  
MILLIARDAIRE INVESTMENT CLUB, LLC, FOUR-26 BOURBON, L.L.C., TWO-37  
BOURBON STREET, INC., TO GO ON BOURBON STREET, L.L.C., DANTE'S OF  
DECATUR, INC., D/B/A OLD ABSINTHE HOUSE, MANGO-MANGO, JAZZ  
EMPORIUM, YOUSEF SALEM, SAMER ALADWAN,  
HILWA ALADWAN, & CAROLYN PIERCE

FILED: \_\_\_\_\_ DEPUTY CLERK

PETITION FOR COLLECTION OF TAX LIABILITY

NOW INTO COURT, comes City of New Orleans' Department of Finance in its capacity as the Orleans Parish Tax Collector, who respectfully represents:

I.

Pursuant to the authority of Article VII, Section 3(B)(1) of the Constitution of Louisiana and the Home Rule Charter of the City of New Orleans Chapter 13, Section 4-1301(1)(a), the Department of Finance has been designated the single tax collector (*hereinafter referred to as "City"*) of Orleans Parish by the various taxing bodies therein.

II.

Made defendants herein are:

1. Newport Corporation of Louisiana;
2. Millionaire Boy's Club, Inc.;
3. Rue Bourbon Entertainment, L.L.C.;
4. Iberville Management Group, Inc.;
5. Bourbon Saloon, Inc.;
6. Conti Management Group, Inc.;
7. Milliardaire Investment Club, L.L.C.;
8. Four-26 Bourbon, L.L.C.;
9. Two-37 Bourbon Street, Inc.;
10. To Go On Bourbon Street, L.L.C.; and,

11. Dante's of Decatur, Inc. (*sometimes referred to as the "Debtor companies"*.)

All entities organized under the laws of the State of Louisiana and domiciled in Orleans Parish, conducting business in Orleans Parish as Old Absinthe House, Coco Club, the Mango-Mango establishments, Jazz Emporium, and other various names at municipal addresses: 201, 239-241, 240, 333, 400, 424-426, 615-617 Bourbon Street tax account numbers: 101988856, 102666658, 100733382, 101960587, 102075447, 102565886, and 102565878.

Also made defendants are the officers, directors, members, and owners of the above companies are:

- 12. Yousef Salem;
- 13. Samer Aladwan;
- 14. Hiliwa Aladwan; and,
- 15. Carolyn Pierce (*sometimes collectively referred to as "Debtor"*).

**III.**

On May 22, 2008, Debtor entered into seven (7) installment agreements with the City for the payment of delinquent sales and use taxes for the period June 2007 through February 2008, which totaled approximately **THREE HUNDRED TWENTY THOUSAND ONE HUNDRED NINETY-FOUR DOLLARS AND 13/100 (\$320,194.13)**. Pursuant to the installment agreements Debtor acknowledged the tax liability, agreed to pay monthly installments until the tax liability, penalties, and interest was satisfied. Yousef Salem personally guaranteed the delinquent tax liability as well as waived all restrictions and delays dealing with the determination of the amount due, assessment procedures, and the right to appeal. Debtor paid a down payment of **SEVENTY-ONE THOUSAND TWO HUNDRED FORTY-EIGHT DOLLARS AND 51/100 (\$71,248.51)**

(The Installment Agreements are attached *in globo* as Exhibit "A".)

**IV.**

From November 2009 through May 2010 Debtor failed to remit the agreed upon installment agreements, breaching the terms of the installment agreements causing the liability for each business to be immediately due.

**V.**

On June 16, 2010, Debtor entered into a second set of seven (7) installment agreements with the City for the payment of delinquent sales and use taxes for the period June 2007 through April 2009, which totaled approximately **SIX HUNDRED TWENTY-EIGHT THOUSAND EIGHT**

**HUNDRED FORTY AND 14/100 (\$628,840.14).** Pursuant to the installment agreements Debtor acknowledged the tax liability, agreed to pay monthly installments until the tax liability, penalties, and interest was satisfied. Yousef Salem personally guaranteed the delinquent tax liability as well as waived all restrictions and delays dealing with the determination of the amount due, assessment procedures, and the right to appeal. Debtor paid a down payment of **NINETY-SIX THOUSAND DOLLARS AND 00/100 (\$96,000.00)** (The Installment Agreements are attached *in globo* as Exhibit "B".)

**VI.**

Immediately after entering into the second set of installment agreements Debtor breached the terms of the installment agreement and since June 2010 has not paid a single installment agreement causing the liability for each business to be immediately due.

**VII.**

The collective tax liability as of August 31, 2010, is **FOUR HUNDRED TWO THOUSAND FOUR HUNDRED THIRTY-EIGHT DOLLARS AND 93/100 (\$402,438.93)**

and is allocated as follows:

BUSINESS	TAX LIABILITY
Old Absinthe House	\$152,146.53
Jazz Emporium	\$58,904.61
Mango - Mango Sk	\$28,506.55
Mango - Mango Ab	\$50,509.88
Mango - Mango Rk	\$40,844.45
Millionaires Boys	\$13,019.59
Mango - Mango Be	\$58,507.32
Total	\$402,438.93

(*hereinafter referred to as the "tax liability".*)

**VIII.**

The agreement provided for an annual interest rate of fifteen percent (15%) until paid along with a waiver of all restrictions and delays including the right to appeal the amount of taxes due. (Please see Exhibits "A" & "B".)

**IX.**

Debtor has or should have collected sales and/or use taxes from the public during the course business, but has failed to collect and/or remit said taxes to the City, as required by the Code §150-576 & 601 (Code 1956, §56-21 & §56-33; see similar provisions for the State, Louisiana Revised Statute 47§302 and 47§337.15, respectively).

**X.**

Pursuant to the Code §150-613 (Code 1956, §56-44; see similar provisions for the State, Louisiana Revised Statute 47§304), Debtor is liable for taxes it has failed to collect and/or remit to the City.

**XI.**

Pursuant to the Code §150-602 (Code 1956, §56-33), taxes levied in Orleans Parish shall be collected by the dealer from the purchaser or consumer and remitted to the City not later than the 20<sup>th</sup> day of the month following the month of sale.

**XII.**

The Code provides that delinquent taxes shall bear interest at the rate of one and one-quarter percent (1¼%) per month, until paid, plus a compensatory penalty equal to five percent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate of tax due; plus attorney's fees at the rate of ten percent (10%) of the aggregate tax, compensatory penalty and interest. Code §150-702 (Code 1956, §56-66).

**XIII.**

All penalties and interest imposed by the Code shall be payable to and recoverable by the City as if they were apart of the tax. Code §150-703 (Code 1956, §56-67).

**XIV.**

The City is entitled to a summary court proceeding to collect taxes pursuant to the Code §150-191(1) (Code 1956, §62-39(1)) (see similar provisions for the State, Louisiana Revised Statute 47§337.61) and respectfully request an expedited hearing.

**XV.**

Pursuant to Code §150-191(2) (Code 1956, §62-39(2)) (see similar provisions for the State, Louisiana Revised Statute 47§337.61(2)), which provides in pertinent part"

(2) All defenses, whether by exception or to the merits, made or intended to be made to any such claim, must be presented at one time and filed in the court of original jurisdiction prior to the time fixed for the hearing, and no court shall consider any defense unless so presented and filed. This provision shall be construed to deny to any court the right to extend the time for pleading defenses; and no continuance shall be granted by any court to any defendant except for legal grounds set forth in the Louisiana Code of Procedure.

Therefore, the City requests that this Honorable Court deny any extensions of time requested by the Debtor.

## XVI.

In accordance with Code §150-191(4) (Code 1956, §62-39(4)) (see similar provisions for the State, Louisiana Revised Statute 13§5034 and Louisiana Revised Statute 47§337.61(4)), an affidavit of correctness is attached hereto and made reference as if copied *in extenso*, which constitutes a *prima facie* case, and the burden of proof to establish anything to the contrary shall rest wholly on the Debtor. (The Affidavit of Derrick Muse, Deputy Director of the Department of Finance for the City of New Orleans is attached hereto as Exhibit "C".)

## XVII.

Pursuant to Code §150-608(b) & 608(c) (see similar provisions for the State, Louisiana Revised Statute 47§337.46) the City seeks to make Debtors' officers, directors, members, and owners liable for the tax liability. Code §150-608(b) & 608(c) provides in pertinent part:

b) If the dealer is a corporation, the board of directors of the corporation shall designate by resolution an officer or director or a combination of officers and/or directors having direct control or supervision of the collection of sales or use taxes and the responsibility of filing returns and remitting sales or use taxes. Such resolution in proper form and bearing all corporate seals shall be filed with the director at the time the corporation applies for a certificate of registration. **The director is authorized, as an alternative means of enforcing collection of sales or use taxes imposed by this article, to hold any officer or director or combination thereof designated in the corporate resolution, or in fact having direct control or supervision of collection of such taxes or the responsibility of filing returns and remitting such taxes, who fails to remit or account for such taxes collected, personally liable for the total amount of such taxes collected and not accounted for or not remitted together with any interest, penalties and fees accruing thereon.** Collection of the total amount of taxes, interest, penalties and fees due may be made from any one or any combination of such officers or directors who willfully fail to remit or account for such taxes collected by use of any remedy available for the collection of taxes provided by law or ordinance.

(c) If the dealer is a natural person, the person applying for the certificate of registration shall be a person with a substantial ownership interest in the business who shall affirm and disclose this interest by an affidavit filed contemporaneously with the application for a certificate of registration as described above. **The director is authorized, as an alternative means of enforcing collection of sales or use taxes imposed by this article, to hold any substantial owner of a business personally liable for the total amount of any taxes collected pursuant to the provisions of this article and not accounted for or not remitted together with any interest, penalties and fees accruing thereon.** Collection of the total amount due may be made from a substantial owner of the business who willfully fails to remit or account for taxes imposed pursuant to this article by use of any remedy available for the collection of taxes provided by law or ordinance.

**(Emphasis Added.)**

Therefore, the City is afforded a right of action against the officers, directors, members, and owners of the Debtor companies for its failure to pay the tax liability and its continued accruing interest and penalties.

**XVIII.**

Since the City has not received a designation from Debtors that a particular officer or director, or a combination of officers and/or directors, had direct control or supervision over the collection of sales or use taxes as provided for by Code §150-608(b) (Code 1956, §56-39), Yousef Salem, Samer Aladwan, Hilwa Aladwan, and, Carolyn Pierce all had direct control and/or supervision over the collection of sales and use taxes, the filings associated with the collections, and remittance of said taxes to the City.

**XIX.**

Accordingly, the City alleges that Yousef Salem, Samer Aladwan, Hilwa Aladwan, and, Carolyn Pierce are all personally liable in their individual capacity as officers and directors of Debtor companies; and, that through their individual or combined negligence or willful disregard for the law, they have refused to pay the tax liability. Further, that Yousef Salem, Samer Aladwan, Hilwa Aladwan, and, Carolyn Pierce are personally liable, jointly severally, and in solido for the tax liability, with additional interest and penalties, attorney's fees, cost of the audit, and costs associated with this action.

**XX.**

Pursuant to the Code §150-193 (Code 1956 §62-42), the taxes due to the City from the tax liability, interest, penalties, and attorney's fees operate as a lien, privilege, and mortgage on all property of the Debtor companies, Yousef Salem, Samer Aladwan, Hilwa Aladwan, and, Carolyn Pierce. The lien, privilege, and mortgage on all property applies to both movable and immovable property and is enforceable by this Honorable Court.

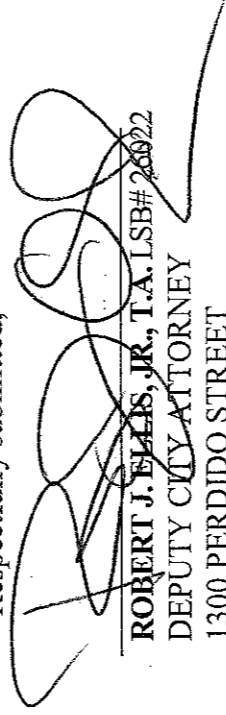
**XXI.**

Pursuant to the Code §150-717 (1956 §56-81), the liability of any person arising from any tax, interest, penalty, imposed by the Code, from the time the taxes are due, shall be a personal debt of such person to the City, recoverable in any Court of competent jurisdiction. Such debt, whether sued upon or not, shall be a lien on all property of such delinquent person and shall have preference in any distribution of the assets of such person.

**WHEREFORE**, the City of New Orleans' Department of Finance, the designated Tax Collector for Orleans Parish, prays that Newport Corporation of Louisiana, Millionaire Boy's Club, Inc., Rue Bourbon Entertainment, L.L.C., Iberville Management Group, Inc., Bourbon Saloon, Inc., Conti Management Group, Inc., Milliardaire Investment Club, L.L.C., Four-26 Bourbon, L.L.C., Two-37 Bourbon Street, Inc., To Go On Bourbon Street, L.L.C., Dante's of Decatur, Inc., and Yousef Salem, Samer Aladwan, Hilwa Aladwan, and Carolyn Pierce, individually and as an officer, director, member, or owner, be served with a copy of this Petition for Collection of Tax Liability and that after due proceedings had that there be judgment in favor of the City and against Newport Corporation of Louisiana, Millionaire Boy's Club, Inc., Rue Bourbon Entertainment, L.L.C., Iberville Management Group, Inc., Bourbon Saloon, Inc., Conti Management Group, Inc., Milliardaire Investment Club, L.L.C., Four-26 Bourbon, L.L.C., Two-37 Bourbon Street, Inc., To Go On Bourbon Street, L.L.C., Dante's of Decatur, Inc., Yousef Salem, Samer Aladwan, Hilwa Aladwan, and Carolyn Pierce, individually and in her capacity as an officer, director, member, or owner, jointly severally, and in solido for **FOUR HUNDRED TWO THOUSAND FOUR HUNDRED THIRTY-EIGHT DOLLARS AND 93/100 (\$402,438.93)** plus all additional taxes accruing from the date of the assessment until judgment, plus interest, penalties, audit cost, costs and attorney's fees in the amount of ten percent (10%) as provided by law.

NANNETTE JOLIVETTE BROWN,  
LSB# 18967  
CITY ATTORNEY

Respectfully submitted,



**ROBERT J. ELLIS, JR., T.A. LSB# 26922**  
DEPUTY CITY ATTORNEY  
1300 PERDIDO STREET

SUITE 5E03 - CITY HALL  
NEW ORLEANS, LOUISIANA 70112  
TELEPHONE: 504.658.9800  
FACSIMILE: 504.658.9868

DARRYL M. PHILLIPS, LSB# 19736  
CHIEF OF LITIGATION

<<SERVICE INSTRUCTIONS TO FOLLOW>>

PLEASE SERVE:

THE PETITION FOR COLLECTION OF TAX LIABILITY ON:

NEWPORT CORPORATION OF LOUISIANA, MILLIONAIRE BOY'S CLUB, INC., RUE BOURBON ENTERTAINMENT, L.L.C., IBERVILLE MANAGEMENT GROUP, INC., BOURBON SALOON, INC., CONTI MANAGEMENT GROUP, INC., MILLIARDAIRE INVESTMENT CLUB, LLC, FOUR-26 BOURBON, L.L.C., TWO-37 BOURBON STREET, INC., TO GO ON BOURBON STREET, L.L.C., DANTE'S OF DECATUR, INC. D/B/A OLD ABSINTHE HOUSE, MANGO-MANGO, JAZZ EMPORIUM, YOUSEF SALEM, SAMER ALADWAN, HILWA ALADWAN, AND CAROLYN PIERCE

Through their agent for service of process:

DANIEL RESTER

BANK ONE CENTRE - NORTH TOWER, 19TH FLOOR

51 FLORIDA ST.

BATON ROUGE, LA 70801

YOUSEF SALEM, individually, and in his capacity as an officer, director, member, or owner of the above list companies at:

240 BOURBON STREET

NEW ORLEANS, LA 70130

9 ROSEDOWN CT.

NEW ORLEANS, LA 70130

and

SAMER ALADWAN, individually, and in his capacity as an officer, director, member, or owner of the above list companies at:

240 BOURBON STREET

NEW ORLEANS, LA 70130

and

409 GATEHOUSE, APT. F

METAIRE, LA 70001

HILWA ALADWAN, individually, and in his capacity as an officer, director, member, or owner of the above list companies at:

240 BOURBON STREET

NEW ORLEANS, LA 70130

and

9 ROSEDOWN CT.

NEW ORLEANS, LA 70130

and

CAROLYN PIERCE, individually, and in her capacity as an officer, director, member, or owner of the above list companies at:

240 BOURBON STREET

NEW ORLEANS, LA 70130

and

1836 GREEN OAT DR.

GRETNA, LA 70056



# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 22<sup>nd</sup> day of May, 2008, by and between **YOUSEFF SALEM D/B/A OLD ABSINTHE HOUSE** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$147,921.31 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

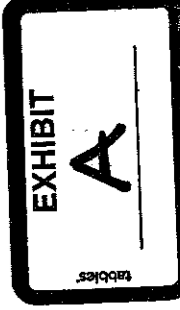
**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$147,921.31 as described below:

Account Number	100733382
Period(s)	06/07-02/08
Tax:	\$111,212.00
Interest:	\$8,251.96
Penalty:	\$23,389.65
Negligence Fee:	\$5,067.70
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$147,921.31</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$147,921.31 less a Down Payment \$36,980.32 leaving a balance of \$110,940.99.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$18,158.77 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.



The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$5,379.16 for 24 months, beginning 06/20/08 with the last payment being due 05/20/2010.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.

6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."

7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 28<sup>th</sup> day of May, 2008

BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Yousef Salem Mayor  
[Signature] Mayor  
 Guarantor Signature Date

LINIA BURL  
Witness Print

[Signature] 5/22/08  
Witness Date

Micaela E. Bowers  
 Witness Print  
[Signature] 5/22/08  
 Witness Date

Bureau of Revenue  
[Signature]  
 MARLON R. DOMINIQUE Date

[Signature]  
 (Print) Asst. Collector of Revenue

[Signature]  
 Asst. Collector of Revenue

Romy S. Samuel 5/27/08  
 (Print) Collector of Revenue Date

[Signature] 5/27/08  
 Collector of Revenue Date

[Signature]  
 Derrick Muse Deputy Director of Finance Date

[Signature]  
 NOTARY PUBLIC LSB#26320

# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 22<sup>nd</sup> day of May, 2008, by and between **YOUSEF SALEM D/B/A JAZZ EMPORIUM** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$46,683.68 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$46,683.68 as described below:

Account Number 102565886  
Period(s) 06/07-02/08

Tax:	\$35,046.00
Interest:	\$2,508.48
Penalty:	\$7,376.90
Negligence Fee:	\$1,752.30
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00

**TOTAL:** \$46,683.68

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$46,683.68 less a Down Payment \$11,670.92 leaving a balance of \$35,012.76.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$5,730.87 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The **GUARANTOR** agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$1,697.65 for 24 months, beginning 06/20/08 with the last payment being due 05/20/2010.

**GUARANTOR** acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, **GUARANTOR** further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

**BE IT KNOWN** that on this 28<sup>th</sup> day of May, 2008  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

**Guarantors:**

Yousef Salem  
[Signature]  
Guarantor Signature      Date May 22<sup>nd</sup>, 2008

LIVIA BURL  
Witness Print

Livia Burl  
Witness  
Date 5/22/08

Michaela E. Bowers  
Witness Print

Michaela E. Bowers  
Witness  
Date 05/22/08

Bureau of Revenue  
[Signature]  
MARLON R. DOMINIQUE  
Date 5/22/08

[Signature]  
(Print) Asst. Collector of Revenue

[Signature]  
Asst. Collector of Revenue

[Signature]  
(Print) Collector of Revenue  
Date 5/27/08

[Signature]  
Collector of Revenue  
Date 5/27/08

[Signature]  
Derrick Muse Deputy Director of Finance  
Date

[Signature]  
NOTARY PUBLIC USB#26325

**CITY OF NEW ORLEANS**

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

**INSTALLMENT AGREEMENT**

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 7<sup>th</sup> day of April, 2008, by and between **YOUSEF SALEM D/B/A MANGO MANGO-SK** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$31,918.33 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$31,918.33 as described below:

Account Number 101960587  
Period(s) 06/07-02/08

Tax:	\$24,139.00
Interest:	\$1,664.53
Penalty:	\$4,907.85
Negligence Fee:	\$1,206.95
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$31,918.33</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$31,918.33 less a Down Payment \$7,979.58, leaving a balance of \$23,938.75.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$3,918.28 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$1,160.71 for 24 months, beginning 06/20/08 with the last payment being due 05/20/2010.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 28<sup>th</sup> day of May, 2008, BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Yousef Salem  
 \_\_\_\_\_  
 Guarantor Signature Date 22<sup>nd</sup> May, 08

Alnia Burl  
 \_\_\_\_\_  
 Witness Print  
Alnia Burl 5/22/08  
 \_\_\_\_\_  
 Witness Date

Michael B. Bowers  
 \_\_\_\_\_  
 Witness Print  
Michael B. Bowers 05/22/08  
 \_\_\_\_\_  
 Witness Date

Bureau of Revenue  
Marlon R. Dominique  
 \_\_\_\_\_  
 MARLON R. DOMINIQUE Date 5/27/08

Anthony F. Le...  
 \_\_\_\_\_  
 (Print) Asst. Collector of Revenue

Kory Samuel  
 \_\_\_\_\_  
 Asst. Collector of Revenue Date 5/27/08

Raymond...  
 \_\_\_\_\_  
 (Print) Collector of Revenue Date 5/27/08

Derrick Muse  
 \_\_\_\_\_  
 Director of Finance Date

Richard D. Hebert  
 \_\_\_\_\_  
 NOTARY PUBLIC USB#26325

# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEFF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 2nd day of May, 2008, by and between **YOUSEFF SALEM D/B/A MANGO MANGO-RK** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$39,108.71. together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$39,108.71 as described below:

Account Number 102565878  
Period(s) 06/07-02/08

Tax:	\$29,676.00
Interest:	\$2,009.21
Penalty:	\$5,939.70
Negligence Fee:	\$1,483.80
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$39,108.71</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

39,108.71      977717      29931.54  
Tax Liability \$10,473.00 less a Down Payment ~~\$2,009.21~~ leaving a balance of \$7,854.75.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$4,800.97 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$1,422.19 for 24 months, beginning 06/20/08 with the last payment being due 05/20/2010.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 28<sup>th</sup> day of May, 2008  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:  
Guarantors:

Yousef Salem  
Guarantor Signature Date 22<sup>nd</sup> May 08

LINIA BURL  
Witness Print  
Lina Burl 5/22/08  
Witness Date

Mack E. Bowers  
Witness Print  
Mack E. Bowers 05/22/08  
Witness Date

Bureau of Revenue  
Marlon R. Dominique  
MARLON R. DOMINIQUE Date 5/27/08

Anthony Riley  
(Print) Asst. Collector of Revenue

Rony Samuel  
Asst. Collector of Revenue Date 5/27/08

Derrick Muse  
(Print) Collector of Revenue Date 5/27/08

Derrick Muse  
Collector of Revenue Date  
Derrick Muse/Deputy Director of Finance Date

Deborah D. Hebert  
NOTARY PUBLIC USB #206325



**CITY OF NEW ORLEANS**  
DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

**INSTALLMENT AGREEMENT**

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 22<sup>nd</sup> day of May, 2008, by and between **YOUSEF SALEM D/B/A MANGOMANGO-AB**, herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$54,562.10 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$54,562.10. as described below:

Account Number 102075447  
Period(s) 06/07-02/08

Tax:	\$40,975.00
Interest:	\$2,974.75
Penalty:	\$8,563.60
Negligence Fee:	\$2,048075
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$54,562.10</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$54,562.10 less a Down Payment \$13,640.52 leaving a balance of \$40,921.58.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$6,698.03 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$1,984.15 for 24 months, beginning 06/20/08 with the last payment being due 05/20/2010.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00.
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 28<sup>th</sup> day of May, 2008  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Youssef Salem 22<sup>nd</sup> May 08  
 \_\_\_\_\_  
 Guarantor Signature Dated

Livia Burl  
 \_\_\_\_\_  
 Witness Print  
Livia Burl 5/22/08  
 \_\_\_\_\_  
 Witness Date  
Nicola E. Dovers  
 \_\_\_\_\_  
 Witness Print  
Nicola E. Dovers 05/22/08  
 \_\_\_\_\_  
 Witness Date

Bureau of Revenue  
Marlon R. Romagne 5/22/08  
 \_\_\_\_\_  
 MARLON R. DOMINIQUE Date  
 (Print) Asst. Collector of Revenue  
Anthony R. Ryan  
 \_\_\_\_\_  
 Asst. Collector of Revenue

Bureau of Revenue  
Benny Samuel 5/27/08  
 \_\_\_\_\_  
 (Print) Collector of Revenue Date  
Benny Samuel  
 \_\_\_\_\_  
 Collector of Revenue  
Benny Samuel  
 \_\_\_\_\_  
 (Print) Collector of Revenue Date  
Benny Samuel  
 \_\_\_\_\_  
 Collector of Revenue Date

\_\_\_\_\_  
 Derrick Muse Deputy Director of Finance Date  
Detrich D. Hebert  
 \_\_\_\_\_  
 NOTARY PUBLIC LSB# 26325

**CITY OF NEW ORLEANS**  
DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

**INSTALLMENT AGREEMENT**

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 16<sup>th</sup> day of JULY, 2008, by and between **YOUSEFF SALEM D/B/A OLD ABSINTHE HOUSE** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$237,520.54 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$237,520.54. as described below:

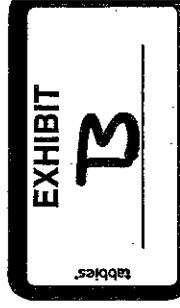
Account Number 100733382-A  
Period(s) 06/07-04/09

Installment Bal.	\$115,382.92 <sup>46</sup>
Tax:	\$95,830.00
Interest:	\$5,410.32
Penalty:	\$17,398.90
Negligence Fee:	\$3,498.40
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$237,520.54</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$237,520.54 less a Down Payment \$33,670.00 leaving a balance of \$203,850.54.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$33,366.17 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.



The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$9,884.03 for 24 months, beginning 06/20/09 with the last payment being due 05/20/2011.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

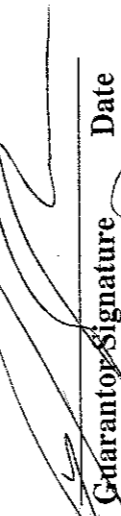
If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 16<sup>th</sup> day of June, 2009  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Yousef Salem

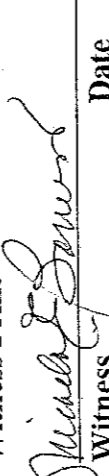


Guarantory Signature

Date

Micaela E. Druvers

Witness Print



Witness

Date

Sarah Ann Al DeCar

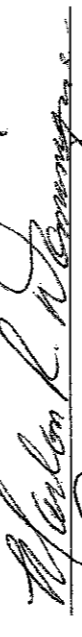
Witness Print

Jeanette Al DeCar

Witness

Date

Bureau of Revenue

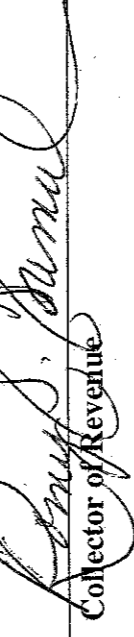


Marlon R. Dominique

Date

6/11/09

Asst. Collector of Revenue

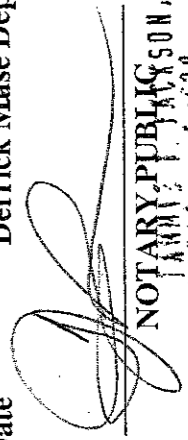


Collector of Revenue



Derrick Muse Deputy Director of Finance

Date



NOTARY PUBLIC  
JAMES P. JACKSON, ESQ  
NOTARY # 50638  
COMMISSIONED FOR LIFE

**CITY OF NEW ORLEANS**  
DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

**INSTALLMENT AGREEMENT**

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 11<sup>th</sup> day of June, 2008 by and between **YOUSEF SALEM DB/A JAZZ EMPORIUM** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$85,704.30 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$85,704.30. as described below:

Account Number 102565886-A  
Period(s) 06/07-04/09

Installment Bal.	\$36,414.61
Tax:	\$37,800.00
Interest:	\$ 2,417.69
Penalty:	\$7,560.00
Negligence Fee:	\$1,512.00
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$85,704.30</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$85,704.30 less a Down Payment \$10,920.00 leaving a balance of \$74,784.30.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$12,240.66 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The **GUARANTOR** agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$3,626.04 for 24 months, beginning 06/20/09 with the last payment being due 05/20/2011.

**GUARANTOR** acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, **GUARANTOR** further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 -114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 -701 through 150 -725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

**BE IT KNOWN** that on this 14<sup>th</sup> day of June, 2009  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

**Guarantors:**

Yousef Sahn  
Guarantor Signature      Date

Michael C. Boniers  
Witness Print

Michael C. Boniers  
Witness      Date

Stephane M. Wilson  
Witness Print

Stephane M. Wilson  
Witness      Date

Marlon R. Dominique  
Bureau of Revenue  
Asst. Collector of Revenue  
Date  
June 14, 2009  
Collector of Revenue

Derrick Muse  
Deputy Director of Finance      Date

J. Jackson  
NOTARY PUBLIC

JAMMIE T. JACKSON, ESQ  
NOTARY # 58638  
COMMISSIONED FOR LIFE

# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 16<sup>th</sup> day of June, 2009, by and between **YOUSEF SALEM D/B/A MANGO MANGO-SK** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$48,539.12 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$48,539.12 as described below:

Account Number 101960587-A  
Period(s) 06/07-04/09

Installment Bal.	\$25,267.77
Tax:	\$18,037.00
Interest:	\$1,080.40
Penalty:	\$3,435.40
Negligence Fee:	\$718.55
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$48,539.12</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$48,539.12 less a Down Payment \$11,500.00, leaving a balance of \$37,039.12.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$6,062.55 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$1,795.90 for 24 months, beginning 06/20/09 with the last payment being due 05/20/2011.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 -114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 -701 through 150 -725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 14<sup>th</sup> day of June, 2009  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Youssef Salim  
Guarantor Signature  
Michelle E. Bowers  
Witness Print

Bureau of Revenue  
Marlon R. Domingue  
Marlon R. Dominique Date  
6/11/09  
Asst. Collector of Revenue  
Romy S. Barred  
Collector of Revenue

[Signature]  
Witness  
Sarah H. Alcar  
Witness Print

[Signature]  
Witness  
[Signature]  
Witness Print

[Signature]  
Derrick Muse Deputy Director of Finance Date

[Signature]  
NOTARY PUBLIC

TAMMIE T. JACKSON, ESQ  
NOTARY # 58638  
COMMISSIONED FOR LIFE



# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEFF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 16<sup>th</sup> day of JUNE, 2009, by and between **YOUSEFF SALEM D/B/A MANGO MANGO-RK** herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$63,624.44. together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$63,624.44 as described below:

Account Number 102565878-A  
Period(s) 06/07-04/09

Installment Bal.	\$30,505.92
Tax:	\$25,909.00
Interest:	\$1,471.32
Penalty:	\$4,746.55
	\$991.65
Negligence Fee:	\$0.00
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	
<b>TOTAL:</b>	<b>\$63,624.44</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$63,624.44 less a Down Payment \$9,100.00 leaving a balance of \$54,244.44.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$8,924.54 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$2,643.71 for 24 months, beginning 06/20/09 with the last payment being due 05/20/2011.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, **GUARANTOR** further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150 - 114 through 150 - 120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150 - 116 of the City Code, which permits as dealer to waive the restrictions of Section 150 - 111 through 150 - 114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150 - 701 through 150 - 725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with **ANY** of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

**BE IT KNOWN** that on this 16<sup>th</sup> day of JUNE, 2009  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

**Guarantors:**

Yousef Salan

Guarantor Signature      Date

Michael E. Pons

Witness Print

Michael E. Pons      Date

Suzette M DeCuir

Witness Print

Suzette M DeCuir      Date

**Bureau of Revenue**

Marlon R. Dominique      Date

Marlon R. Dominique

Asst. Collector of Revenue

Amy J. ...

Collector of Revenue

Derrick Muse      Date

Derrick Muse Deputy Director of Finance

**NOTARY PUBLIC**  
JAMMIE T. JACKSON, ESQ  
NOTARY # 58638  
COMMISSIONED FOR LIFE

# CITY OF NEW ORLEANS

DEPARTMENT OF FINANCE  
BUREAU OF REVENUE

## INSTALLMENT AGREEMENT

**PERSONALLY CAME AND APPEARED YOUSEF SALEM #439-63-4401** herein referred to as **GUARANTOR**, who declared that in consideration of the agreement for payment of delinquent taxes on an installment basis entered into on the 11<sup>th</sup> day of JUNE, 2009, by and between **YOUSEF SALEM D/B/A MANGOMANGO-AB**, herein referred to as **TAXPAYER**, and the Department of Finance, Bureau of Revenue of the City of New Orleans, herein referred to as **CREDITOR**, **GUARANTOR** does hereby give this continuing guaranty to said **CREDITOR**, its said successors, transferees, or assigns, and **GUARANTOR** hereby binds and obligates himself, his heirs, successors and assigns, in solido, with said **TAXPAYER**, for the payment of the said indebtedness attributable to Tax Deficiencies of the taxpayer for the period(s) inclusive in the amount of \$78,927.11 together with applicable interest, penalties, fees, and any other charges allowable under Title 47 of the Louisiana Revised Statutes of 1950, as amended to date.

**GUARANTOR** further declares that he agrees to bind himself, his heirs, successors, and assigns, to all of the terms and conditions contained in the said installment agreement signed by the **TAXPAYER**, making himself party to said agreement, precisely as if the indebtedness and agreement had been due, owed and contracted by **GUARANTOR** individually.

**GUARANTOR** further declares that he waives all notice and pleas of discussion and division, and agrees to pay on demand, to said **CREDITOR**, the full amount of the indebtedness stated in said installment agreement together with interest, penalties, fees and other charges as set forth below. In the event of payment in full of said indebtedness by **GUARANTOR**, all other claims shall become subrogated to the claim of **CREDITOR**, together with any security held by **CREDITOR** without notice or consent from **GUARANTOR**, and **GUARANTOR** shall remain at all times bound hereby.

**GUARANTOR** further declares that this continuing guaranty is absolute and complete, and that acceptance and notice of acceptance thereof by **CREDITOR** are therefore unnecessary and they are hereby expressly waived.

**TAXPAYER** acknowledges indebtedness to the City of New Orleans Department of Finance, Bureau of Revenue for City of New Orleans taxes in the amount of \$78,927.14. as described below:

Account Number 102075447-A  
Period(s) 06/07-04/09

Installment Bal.	42,560.03
Tax:	\$28,156.00
Interest:	\$1,719.01
Penalty:	\$5,376.95
Negligence Fee:	\$1,115.15
Late Payment Fee:	\$0.00
Accrued Interest:	\$0.00
Audit Cost:	\$0.00
<b>TOTAL:</b>	<b>\$78,927.14</b>

Because of my financial condition, as outlined in the attached letter, I am unable to liquidate the amount in full and request to be allowed to pay this liability as follows:

Tax Liability \$78,927.14 less a Down Payment \$11,500.00 leaving a balance of \$67,427.14.

**GUARANTOR** also agrees to pay interest at the rate of 15 % per annum \$11,036.44 and that the accrued interest will first be deducted from each installment payment and the balance then applied toward payment of principal charge.

The GUARANTOR agrees to pay the balance of this agreement on a monthly basis. Monthly Payments of \$3,269.32 for 24 months, beginning 06/20/09 with the last payment being due 05/20/2011.

GUARANTOR acknowledges that installment payments are due on the 1<sup>st</sup> of the month and delinquent after the 20<sup>th</sup> of month.

If this agreement is accepted, GUARANTOR further agrees:

1. That he will file and pay currently and when due all subsequent City of New Orleans taxes collected by the Bureau of Revenue, including but not limited to sales/use taxes, amusement taxes, parking taxes, occupational license taxes, chain store, alcoholic beverage permits, mayoralty permits, etc.
2. That none of my property, whether real or personal, will be sold, encumbered or otherwise disposed of during the existence of this agreement without first notifying the Bureau of Revenue.
3. That a lien will be filed if the amount due exceeds \$1,000.00
4. That all remittance will be tendered in cash, cashiers checks, or money order in payment of the installment agreement as well as all current taxes, licenses and permits.
5. In the event that the amount of the installment has not heretofore been assessed. I hereby agree to the waiver of all restrictions and delays under Sections 150-114 through 150-120 of the Code of the City of New Orleans dealing with the determination of the amount due, assessment procedures, and the right to appeal, as provided for by Section 150-116 of the City Code, which permits as dealer to waive the restrictions of Section 150-111 through 150-114 of the City Code. I understand that this waiver constitutes a final settlement of the above taxes, which may be collected by distraint and sale or other legal means provided by law.
6. I understand that the City of New Orleans, Department of Finance does not waive the provisions of Section 150-701 through 150-725 of the City Code which provides that "After a return or report is filed under the provisions of this chapter, the Director shall make such further examination, audit, or investigation as he may deem necessary and if there from he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, he shall assess the additional amount of tax and penalties and interest, or either of them, due from such person and make demand upon him for payment."
7. That should he/she fail to comply with ANY of the provisions herein or should he/she fail to make a payment on this installment agreement, when due, the unpaid balance plus any interest due shall become due and payable immediately.

BE IT KNOWN that on this 16<sup>th</sup> day of JUNE, 2009  
BEFORE ME, the undersigned Notary Public, duly commissioned and qualified in and for the Parish and State aforesaid:

Guarantors:

Yousef Saib  
 \_\_\_\_\_  
 Guarantor Signature      Date

Micuel E. Powers  
 \_\_\_\_\_  
 Witness Print

Michelle B...  
 \_\_\_\_\_  
 Witness      Date

S...  
 \_\_\_\_\_  
 Witness Print

...  
 \_\_\_\_\_  
 Witness      Date

Bureau of Revenue  
Marlon L. Domingue  
 Marlon R. Domingue      Date 6/11/09  
 Asst. Collector of Revenue  
...  
 Collector of Revenue

...  
 \_\_\_\_\_  
 Derrick Muse Deputy Director of Finance      Date

...  
 \_\_\_\_\_  
 NOTARY PUBLIC

TAMMIE T JACKSON, ESQ  
 NOTARY # 56638  
 COMMISSIONED FOR LIFE

A F F I D A V I T

STATE OF LOUISIANA  
PARISH OF ORLEANS

BEFORE ME, the undersigned authority, personally came and appeared,

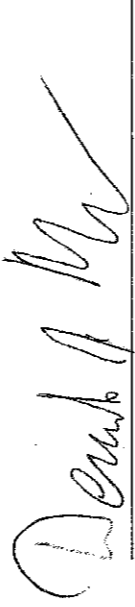
**DERRICK MUSE**

who after first being duly sworn, did depose and state as follows:

I am a person of the full age of majority and a resident of the Parish of Orleans. In 2002, I joined the City of New Orleans Department of Finance as Deputy Director where my responsibility was to insure that all taxpayers paid the appropriate tax due under the applicable sales and use tax ordinances of various taxing bodies in the Parish of Orleans.

I have read the Petition for Collection of Tax Liability and the facts as alleged are true to the best of my knowledge.


This affidavit is executed in accordance with New Orleans Code Ordinance §150-191(4) (Code 1956, §62-39(4)) (see also similar provisions for the State in Louisiana Revised Statute 13§5034 and 47§337.61(4)) for the purposes of establishing a *prima facie* case, and for other purposes contained herein and to serve as occasion may arise.

  
\_\_\_\_\_  
DERRICK MUSE

SWORN TO AND SUBSCRIBED

BEFORE ME THIS 1<sup>st</sup> DAY OF

SEPTEMBER, 2010.

  
\_\_\_\_\_  
NOTARY PUBLIC

