

**STATE OF NORTH DAKOTA  
COUNTY OF BURLEIGH**

**BEFORE THE  
SECURITIES COMMISSIONER**

In the Matter of Advantage International )  
Marketing a/k/a The Tax People a/k/a )  
Renaissance Designer Gallery )  
Products, Inc., Lee Christianson, Phyllis )  
Christianson, Michael C. Cooper, Kori )  
Koepke, Larry R. Martin, John )  
MacNaught, Roger E. Smith, and their )  
Officers, Directors, Agents and )  
Employees, )  
Respondents. )

**CEASE AND DESIST ORDER,  
NOTICE OF CIVIL PENALTY,  
AND NOTICE OF RIGHT TO  
REQUEST A HEARING**

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**THE SECURITIES COMMISSIONER OF THE STATE OF NORTH DAKOTA TO THE  
ADVANTAGE INTERNATIONAL MARKETING A/K/A THE TAX PEOPLE A/K/A  
RENAISSANCE DESIGNER GALLERY PRODUCTS, INC., LEE CHRISTIANSON,  
PHYLLIS CHRISTIANSON, MICHAEL C. COOPER, KORI KOEPKE, LARRY R.  
MARTIN, JOHN MACNAUGHT, ROGER E. SMITH, AND THEIR OFFICERS,  
DIRECTORS, AGENTS AND EMPLOYEES:**

The Securities Commissioner has a reasonable basis to believe that the Respondents have engaged in, are engaging in, or are about to engage in, acts, practices or transactions, as more fully described below, which are prohibited under Chapter 10-04 of the North Dakota Century Code (N.D.C.C.). It is necessary and appropriate in the public interest and for the protection of investors to restrain these acts, practices, or transactions of the Respondents.

1. The Respondents offered for sale and/or sold investment oppertunities in "The Tax People" a/k/a Renaissance, Inc. in North Dakota. As an inducement to North Dakota residents to get involved in "The Tax People" program, the Respondents stated that stock in Renaissance would be sold to current distributors at a discounted rate, possibly as low as \$.05 per share. The stocks are securities as

defined by §10-04-02(15) N.D.C.C., and the inducement to purchase the stock at a discounted rate constitutes an offer to sell securities. The stocks were not registered with the Securities Commissioner at the time of the transactions. The subject securities were not exempt, nor were the subject transactions being offered as exempt transactions.

2. The Respondents engaged in several violations of §10-04-04 N.D.C.C. by offering for sale and selling this stock that was not registered or exempt from registration in North Dakota.
3. The Respondents were not personally registered as sales agents to sell securities in North Dakota. Neither The Tax People nor Renaissance, Inc. were registered as broker/dealers in the state of North Dakota. The respondents engaged in several violations of §10-04-10 N.D.C.C. by offering and/or executing transactions in North Dakota without registration.
4. The Respondents engaged in a scheme or artifice to defraud investors, and provided misleading information to the investors at the time of the offer as described above.

**NOW, THEREFORE, IT IS ORDERED**, pursuant to §10-04-16 N.D.C.C., that the Respondent shall immediately **CEASE AND DESIST**:

1. From offering for sale or selling in North Dakota the subject investments, or any other investment interest however denominated, unless and until such investment interests have been registered with the Securities Commissioner.
2. From offering for sale or selling investments in North Dakota unless and until they have registered with the Securities Commissioner as dealers or agents.

3. From engaging in any scheme or artifice to defraud investors or the public through the offer and/or sale of investment interests in North Dakota or from making guarantees of profits or guarantees against losses to investors during the offer and/or sale of investment interests in North Dakota.

This order does not prohibit the offer or sale of securities through exempt securities transactions under §10-04-06 N.D.C.C., nor does it prohibit registered dealers and agents from offering or selling exempt securities under §10-04-05 N.D.C.C.

**YOU ARE NOTIFIED that any willful violation of this order is a Class B Felony pursuant to §10-04-18(1) N.D.C.C. Pursuant to §12.1-32-01 N.D.C.C., a Class B Felony is punishable by a \$10,000 fine and 10 years' imprisonment.**

**YOU ARE FURTHER NOTIFIED that, pursuant to §12.1-09-03 N.D.C.C., a person is guilty of a criminal offense if he intentionally "alters, destroys, mutilates, conceals, or removes a record, document, or thing with intent to impair its verity or availability" in an official proceeding. As such, intentional destruction of any documents related to this matter may result in criminal prosecution.**

#### **NOTICE OF CIVIL PENALTIES**

**YOU ARE NOTIFIED** that the above-cited violations are sufficient grounds for the imposition of civil penalties pursuant to §10-04-16(1) N.D.C.C. The Securities Commissioner does not herein assess a civil penalty, but the Commissioner expressly reserves the authority to assess civil penalties, not to exceed \$10,000 per violation,

regarding the violations outlined above, any other violations subsequently discovered, or any future securities violations or violations of this order.

**NOTICE OF RIGHT TO REQUEST HEARING**

**YOU ARE NOTIFIED** that pursuant to §10-04-12 N.D.C.C. you may request a hearing before the Securities Commissioner if such a request is made in writing WITHIN TEN (10) DAYS AFTER THE RECEIPT OF THIS ORDER. The respondents have the right to be represented by legal counsel at the hearing.

**IN TESTIMONY WHEREOF**, witness my hand and seal this 24<sup>th</sup> day of October, 2000.



A handwritten signature in black ink that reads "Syver Vinje".

Syver Vinje, Securities Commissioner  
Office of the Securities Commissioner  
600 East Boulevard Ave.  
State Capitol – Fifth Floor  
Bismarck, ND 58505-0510  
(701) 328-2910

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MacNaught, Roger E. Smith, and their )  
Officers, Directors, Agents and )  
Employees, )  
Respondents. )

**AFFIDAVIT OF MAILING**

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I, Jacqui Ferderer, being first duly sworn, state that I am a citizen of the United States over the age of twenty-one years and not a party to or interested in the above-entitled proceeding.

On, October 24, 2000, I deposited in the Central Mailing Bureau of the United States Post Office Department in the State Capitol in Bismarck, North Dakota, true and correct copies of the following document:

**CEASE AND DESIST ORDER, NOTICE OF CIVIL  
PENALTY, AND NOTICE OF RIGHT TO REQUEST A HEARING**

A copy of the above document was securely enclosed in an envelope with postage prepaid, sent via Certified U. S. mail, return receipt requested, and addressed to each of the following:

Renaissance Designer Gallery Products, Inc.  
The Tax People.Net, A Division of Renaissance TTP, Inc.  
1001 SW Gage Boulevard  
Topeka, KS 66604

Advantage International Marketing  
1001 SW Gage Boulevard  
Topeka, KS 66604

Michael C. Cooper, President  
Renaissance Designer Gallery Products, Inc.  
1001 SW Gage Boulevard  
Topeka, KS 66604

Michael C. Cooper  
1635 NW 86<sup>th</sup> Street  
Topeka, KS 66618

John MacNaught, Vice President  
Renaissance Designer Gallery Products, Inc.  
1001 SW Gage Boulevard  
Topeka, KS 66604

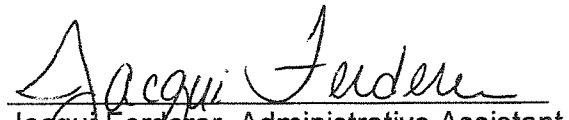
Lee and Phyllis Christianson  
665 Hillside Dr.  
Dickinson, ND 58601

Kori Koepke  
1505 Syracuse Ave.  
Norfolk, NE 68701

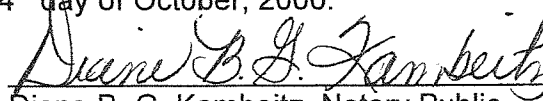
Roger E. Smith  
Renaissance Designer Gallery Products, Inc.  
1001 SW Gage Boulevard  
Topeka, KS 66604

Larry R. Martin  
20 Pheasant Run Rd.  
Hesston, KS 67062

To the best of my knowledge, information, and belief, the addresses given above are the actual mailing addresses of the parties or the agents of the parties intended to be served.

  
Jacquie Ferderer, Administrative Assistant  
Office of the Securities Commissioner

Subscribed and sworn to before me this 24<sup>th</sup> day of October, 2000.

  
Diane B. G. Kambeitz, Notary Public  
Burleigh County, North Dakota  
My commission expires 4/25/2006