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STATE OF CALIFORNIA
BUSINESS, TRANSPORTATION AND HOUSING AGENCY
DEPARTMENT OF CORPORATIONS

TO: Douglas James Gould, President
John Calhoun
Majestic Sunset Playa Azul S.A.
28019 Caraway Lane
Santa Clarita, CA 91350
and
27202 Turnberry Lane
Valencia, CA 91355

DESIST AND REFRAIN ORDER
(For violations of section 25110 of the Corporations Code)

The California Corporations Commissioner finds that:

1. Majestic Sunset Playa Azul S.A. is a corporation incorporated under the laws of Costa Rica. Its control persons are Douglas James Gould (“Gould”), president, and John Calhoun (“Calhoun”), who are residents of California.
2. Gould is licensed by the California Department of Real Estate as a salesperson. According to records made available by the California Department of Real Estate, Gould’s mailing address is 28019 Caraway Lane, Santa Clarita, CA 91350.
3. Gould and Calhoun are also the control persons of JD Partners, Inc., an entity of unknown form. Gould is also the president of JDI Playa Azul, S.A., a Costa Rica corporation.

1 4. According to a Shareholders Agreement dated May 14, 2006, JDI Playa Azul, S.A.
2 owns 1,000 shares of Majestic Sunset Playa Azul, S.A. According to a prospectus issued by Majestic
3 Sunset Properties, an entity of unknown form, JD Partners owns 60% of the shares of Majestic Sunset
4 Playa Azul, S.A.

5
6 5. Beginning in at least June 2006, Gould and Calhoun offered and sold securities in the
7 form of common stock in Majestic Sunset Playa Azul, S.A. These offers and sales took place in and
8 around Santa Clarita, California, and in John Calhoun's office at 27202 Turnberry Lane, Valencia,
9 California 91355. Gould and Calhoun offered and sold shares in the amount of \$100,000.00 to
10 California residents.

11
12 6. Gould and Calhoun claimed that Majestic Sunset Playa Azul, S.A. would operate a
13 resort in Costa Rica called the Sanctuary Resort & Spa. Gould and Calhoun hired two of the
14 California investors to perform marketing and sales services for the Sanctuary Resort & Spa.

15
16 7. These securities were offered and sold in this state in issuer transactions. The
17 Department of Corporations has not issued a permit or other form of qualification authorizing any
18 person to offer or sell these securities in this state.

19
20 8. Gould and Calhoun offered and sold these securities by means of general solicitation.
21 Gould would host investment seminars in or around Valencia, California, where he would offer to sell
22 stock of Majestic Sunset Playa Azul, S.A. Gould and Calhoun would advise investors to refinance
23 their home mortgages in order to pay for these securities.

24
25 9. The securities are also being offered on the website www.tammyburnell.com under the
26 link entitled "Investment Opportunity." The offering is described as subscription packages of
27 \$100,000.00, or 160 shares.

28

1 10. Gould and Calhoun sold these securities to investors with whom they had no
2 preexisting relationship and who were not accredited investors.

3
4 Based upon the foregoing findings, the California Corporations Commissioner is of the opinion
5 that the common stock that is being or has been offered and sold by Douglas James Gould, John
6 Calhoun, and Majestic Sunset Playa Azul, S.A. are securities subject to qualification under the
7 California Corporate Securities Law of 1968 and are being or have been offered or sold without being
8 qualified in violation of Corporations Code section 25110. Pursuant to section 25532 of the Corporate
9 Securities Law of 1968, Douglas James Gould, John Calhoun, and Majestic Sunset Playa Azul, S.A.
10 are hereby ordered to desist and refrain from the further offer or sale in the State of California of
11 securities, including but not limited to common stock, unless and until qualification has been made
12 under the law or unless exempt.

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14 This Order is necessary, in the public interest, for the protection of investors and consistent
15 with the purposes, policies, and provisions of the Corporate Securities Law of 1968.

16
17 Dated: March 25, 2009
18 Los Angeles, California

19 PRESTON DuFAUCHARD
20 California Corporations Commissioner

21 By: _____
22 ALAN S. WEINGER
23 Acting Deputy Commissioner
24 Enforcement Division