PAUL M. WARNER (3389)
United States Attorney
JEANNETTE F. SWENT (6043)
Assistant United States Attorney
185 South State Street, Suite 400
Salt Lake City, Utah 84101
Telephone: (801) 524-5682

VIRGINIA CRONAN LOWE
Trial Attorney, Tax Division
Civil Trial Section, Western Region
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, DC 20044-0683
Phone: (202) 307-6484

FILED IN UNITED STATES DISTRICT COURT, DISTRICT OF UTAH

MAR 3 1 2003

MARKUS B. ZIMMER, CLERK
BY _____ DEPUTY CLERK

SEALED

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA Plaintiff, PAYSOURCE LLC, PROVIDENT MANAGEMENT GROUP, INC., PROVIDENT BUSINESS PARTNERS INC., SCOTT M. BOLEY, DOUGLAS C. MORBY, ROBERT A. LANGFORD, ZEPHYR TRUST, SCOTT M. BOLEY AS TRUSTEE OF ZEPHYR TRUST, OMEGA RESOURCES GROUP TRUST, DOUGLAS C. MORBY AS TRUSTEE OF OMEGA RESOURCES GROUP TRUST, TIMPVIEW MARKETING TRUST, DOUGLAS C. MORBY AS TRUSTEE OF TIMPVIEW MARKETING TRUST, ALBION TECH TRUST, ROBERT A. LANGFORD AS TRUSTEE OF ALBION TECH TRUST, MARITIME GROUP TRUST, SCOTT M. BOLEY AS TRUSTEE OF MARITIME GROUP TRUST, LANGFORD TRUST, ROBERT A. LANGFORD AS TRUSTEE OF LANGFORD TRUST, CENTRAL BANK, WELLS FARGO BANK	**Case No.** 2:03CV-0306 TC **UNITED STATES' *EX PARTE* MOTION FOR TEMPORARY RESTRAINING ORDER WITH BUSINESS BANK ACCOUNT FREEZE, APPOINTMENT OF A TEMPORARY RECEIVER, AND ORDER TO SHOW CAUSE WHY A PRELIMINARY INJUNCTION SHOULD NOT ISSUE**

ARIZONA N.A., WELLS FARGO BANK)
NORTHWEST N.A., BANK OF UTAH,)
BANK OF AMERICAN FORK,)
M&I MARSHALL & ILSLEY BANK.)
)
Defendants.)
)

The United States of America has filed a complaint against the defendants seeking a mandatory injunction, pursuant to 26 U.S.C. §7402(a), to prevent the above-named defendants, Paysource LLC, Provident Management Group, Inc., Provident Business Partners, Inc., Scott M. Boley, Douglas C. Morby, Robert A. Langford, Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust and Maritime Group Trust from continuing to operate a payroll service company in the name of Provident Management Group, Inc., or in any other name, or from continuing the operation of any new payroll service company, employee leasing company, or any similar operation; to freeze the assets of these defendants; and to appoint a receiver to take possession of all of the assets of these defendants and determine the proper party to receive the funds and property collected.

In short, Provident Management Group's officers, Boley, Morby and Langford, have induced numerous employers in Utah and Arizona to entrust them with the duty of filing their employment tax returns and making required employment tax deposits with the IRS and the State of Utah. Defendants have breached that trust by failing to file hundreds of the required returns and failing to pay millions in employment tax deposits. Instead, defendants have diverted client funds to their own and their businesses' use.

Because of the immediate threat of irreparable injury to the Government and the public, the United States, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, requests that

the Court issue an order restraining defendants, Paysource LLC, Provident Management Group, Inc., Provident Business Partners, Inc., Scott M. Boley, Douglas C. Morby, Robert A. Langford, Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust and Maritime Group Trust from further dissipating funds contained in their business bank accounts. Specifically, the United States requests that the Court order that (1) all bank accounts maintained by the defendants, Paysource LLC, Provident Management Group, Inc., Provident Business Partners, Inc., Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust and Maritime Group Trust, be frozen; (2) a temporary receiver immediately be appointed to receive any client funds paid over to these defendants; (3) the temporary receiver immediately inform all of Provident Management Group's clients of the entry and extent of the TRO; and (4) the temporary receiver terminate the payroll service business. [1]

In support of this motion, a memorandum of points and authorities and the Declaration of Scott Bowman are being filed contemporaneously and are incorporated herein.

The interests of justice require that this *ex parte* motion be heard without notice, pursuant to Fed.R.Civ.P. 65(b). Advance notice of this action to defendants may result in dissipation or concealment of assets contained in their business bank accounts. Such actions will cause immediate and irreparable damage as these funds would not be available to pay the delinquent federal income taxes. Issuing the TRO with business bank account freeze without notice will preserve the status quo pending a hearing on the requested Preliminary Injunction. For the

---

[1]/ If the Court determines not to appoint a receiver at this juncture, in order to prevent defendants from collecting and misusing additional client funds, we request that the order prevent the defendants from receiving any additional client funds.

reasons stated in the accompanying Declaration of Virginia Cronan Lowe, counsel for the Untied States has not provided notice of this motion to defendants. See Declaration of Virginia Cronan Lowe.

PAUL M. WARNER
United States Attorney

VIRGINIA CRONAN LOWE
RICKEY WATSON
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 683
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6484