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FILED IN UNITED STATES DISTRICT
COURT, DISTRICT OF UTAH

APR - 1 2003

MARKUS B. ZIMMER, CLERK
BY _____
DEPUTY CLERK

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 **TEMPORARY RESTRAINING ORDER WITH BUSINESS BANK ACCOUNT FREEZE, APPOINTMENT OF 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.)
)

Plaintiff, the United States of America, having filed its Complaint for a permanent injunction and other relief in this matter pursuant to 26 U.S.C. §§ 7401 and 7402, and having applied *ex parte* for a Temporary Restraining Order pursuant to Rule 65 of the Federal Rules of Civil Procedure, and the Court having considered the Complaint, plaintiff's motion and the memorandum filed in support thereof, and now being advised in the premises, finds as follows:

1. This Court has jurisdiction of the subject matter of this case, and there is good cause to believe that it will have jurisdiction of all parties to the case, and that venue in this district is proper.

2. There is good cause to believe that 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 have misused client funds, have failed to file federal employment tax returns and failed to make federal tax deposits on behalf of its clients, and the United States is likely to prevail on the merits of this action.

3. There is good cause to believe that immediate and irreparable harm will result from defendants' actions unless defendants are restrained and enjoined by order of this Court.

4. There is good cause to believe that immediate and irreparable damage to the Court's ability to grant effective monetary relief will occur by the defendants' dissipation of assets in

their business bank accounts unless the business bank accounts are immediately frozen by order of this Court, and that in accordance with Fed.R.Civ.P. 65(b), the interests of justice therefore require that this order be granted without prior notice to defendants. There is thus good cause for relieving the United States of the duty to provide defendants with prior notice of the United States' motion.

5. Good cause exists for the appointment of a Temporary Receiver for defendants.

6. Weighing the equities and considering plaintiff's likelihood of ultimate success, a Temporary Restraining Order ("Order") with business bank account freeze, appointment of a Temporary Receiver, and other equitable relief is in the public interest.

7. No security is required of the United States for issuance of a restraining order. Fed.R.Civ.P. 65(c).

ORDER

DEFINITIONS

For purposes of this Order, the following definitions shall apply:

1. "Plaintiff" means the United States of America.

2. "Defendants" means Paysource LLC, Provident Management Group, Inc.("PMG"), Provident Business Partners, Inc., Scott M. Boley ("Boley"), individually, as an officer of PMG, as trustee of Zephyr Trust, and as a trustee of Maritime Trust, Douglas C. Morby("Morby"), individually, as an officer of PMG, as a trustee of Omega Resources Group Trust, and as a trustee of Timpview Marketing Trust, Robert A. Langford ("Langford"), individually, as an officer of PMG, as trustee of Albion Tech Trust and as trustee of Langford Trust, Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust and Maritime Group

Trust; and each of them, by whatever names each might be known, as well as their successors, assigns, officers, agents, directors, servants, employees, salespersons, independent contractors, attorneys, corporations, subsidiaries, all other persons or entities directly or indirectly under their control or under common control with them, and all other persons or entities in active concert or participation with any of them who receive actual notice of this Order by personal service or otherwise, whether acting directly or through any corporation, subsidiary, division, or other device, including, but not limited to, fictitious business names.

3. "Assets" means any legal or equitable interest in, right to, or claim to, any real or personal property, including, without limitation, chattels, goods, instruments, equipment, fixtures, general intangibles, leaseholds, mail or other deliveries, inventory, checks, notes, accounts, credits, contracts, receivables, shares of stock, and all cash, wherever located.

4. "Document" is equal in scope and synonymous in meaning to the usage of the term in Federal Rule of Civil Procedure 34(a), and includes writings, drawings, graphs, charts, photographs, audio and video recordings, computer records, and any other data compilations from which information can be obtained. A draft or non-identical copy is a separate document within the meaning of the term.

5. The terms "and" and "or" shall be construed conjunctively or disjunctively as necessary, and to make the applicable phrase or sentence inclusive rather than exclusive.

I.

FREEZE ON BUSINESS BANK ACCOUNTS

IT IS THEREFORE ORDERED that any financial institution having possession, custody, or control of any records of 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, or of any account, safe deposit box, or asset titled in the name of any defendant, either individually or jointly, or held for the benefit of any defendant, or that has maintained any such account, safe deposit box, or asset at any time, shall:

A. Hold and retain within its control and prohibit the transfer, encumbrance, pledge, hypothecation, assignment, removal, withdrawal, disbursement, dissipation, conversion, sale, gift, or other disposal of any such account or asset, in whole or in part, except for transfers or withdrawals authorized by further order of this Court;

B. Deny access by anyone to any safe deposit box titled individually or jointly in the name of any defendant or otherwise subject to access by any defendant;

II.

APPOINTMENT OF THE TEMPORARY RECEIVER

IT IS FURTHER ORDERED that Steven W. Call is appointed Temporary Receiver for 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, with the full right to receive all information available to the Internal Revenue Service or the United States. The Temporary Receiver may coordinate with the United States in preparation for any further hearings scheduled in this matter and shall comply with all local rules of this Court governing receivers.

III.

RESTRICTIONS ON DEFENDANTS

IT IS FURTHER ORDERED that all defendants, and their agents, servants, employees, and attorneys, and all persons or entities directly or indirectly under the control of any of them, and all other persons or entities in active concert or participation with any of them are hereby prohibited from receiving any cash or other real or personal property from their clients or from dissipating any such funds or assets currently held and not deposited in accounts at financial institutions. defendants are hereby restrained and enjoined from directly or indirectly:

A. Destroying, secreting, defacing, transferring, or otherwise altering or disposing of any documents of defendants, including, but not limited to, books, records, accounts, or any other papers of any kind or nature;

B. Transferring, receiving, altering, selling, encumbering, pledging, assigning, liquidating, or otherwise disposing of any business bank account assets owned, controlled, or in the possession or custody of, or in which an interest is held or claimed by 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; or

C. Doing any act or refraining from any act whatsoever to interfere in any manner with the exclusive jurisdiction of this Court over the assets or documents of 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;

IV.

DISTRIBUTION OF ORDER

IT IS FURTHER ORDERED that the United States may immediately provide a copy of this Order to each of such defendants' affiliates, franchises, subsidiaries, divisions, successors, assigns, directors, and officers. The Temporary Receiver has no obligation under this provision.

V.

CORRESPONDENCE

IT IS FURTHER ORDERED that, for the purposes of this Order, all correspondence and service of pleadings on plaintiff, and anything required by this Order to be delivered, produced, or provided to plaintiff or of which plaintiff is to be notified, shall be addressed to:

Virginia Cronan Lowe
Rickey Watson
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044
Fax (202) 307-0054

Mark Howard
Internal Revenue Service
Office of Chief Counsel
Small Business/Self-Employed
Division Counsel
150 Social Hall Avenue, Suite 313A
Salt Lake City, Utah 84111
Fax (801) 799-6635

VI.

DEFENDANT'S RIGHT TO HEARING

Pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, defendants may, on two (2) days' notice to plaintiff, file an application to modify or dissolve this Order, and the Court shall proceed to determine such motion as expeditiously as the ends of justice require.

IT IS FURTHER ORDERED that all defendants shall file and serve any opposition to the issuance of a preliminary injunction and the appointment of a permanent receiver over

defendants, including any declarations, exhibits, memoranda, or other evidence on which they intend to rely, and objections to any evidence submitted by plaintiff, by no later than 4:30 p.m. of the fourth court day prior to the hearing on the preliminary injunction. Such documents shall be served by fax upon plaintiff's counsel on the day of filing.

IT IS FURTHER ORDERED that plaintiff shall file and serve any reply to defendants' opposition by no later than the second court day prior to the preliminary injunction hearing. Such documents shall be served by fax upon each defendant's counsel, or upon any defendant that has no counsel, on the day of filing.

VII.

SERVICE OF ORDER

IT IS FURTHER ORDERED that copies of this Order may be served by any means, including facsimile transmission, upon any financial institution or other entity or person that may have possession, custody, or control of any documents, accounts, or assets of any defendant, or that may be subject to any provision of this Order.

VIII.

EXPIRATION

IT IS FURTHER ORDERED that this Order shall expire ten (10) court days after entry unless, within such time, for good cause shown, it is extended for a like period, or unless all defendants consent that it may be extended for a longer period and the reasons for the extension are entered of record.

IX.

SERVICE OF SUMMONS, COMPLAINT, AND OTHER PAPERS UPON DEFENDANTS

IT IS FURTHER ORDERED that copies of the summons, complaint, other papers and exhibits filed by plaintiff with this Court, and this Order may be served on defendants by employees of the Internal Revenue Service.

IT IS SO ORDERED.

UNITED STATES DISTRICT JUDGE

Dated: April 1, 2003