

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

FILED
DISTRICT COURT
10 APR 03 PM 1:44
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

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

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA	)	Case No. 2:03CV 0306 TC
	)	
Plaintiff,	)	
	)	
PAYSOURCE LLC,	)	
PROVIDENT MANAGEMENT GROUP, INC.,	)	
PROVIDENT BUSINESS PARTNERS INC.,	)	PRELIMINARY INJUNCTION
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	)	

11e

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

This matter comes before the Court on Plaintiff United States of America's Complaint for an injunction and other equitable relief, and its *ex parte* motion pursuant to Fed.R.Civ.P. 65(b) for a Temporary Restraining Order ("TRO") with business bank account freeze and an Order to Show Cause why a Preliminary Injunction Should Not Issue. The TRO with business bank account freeze and Order to Show Cause have been granted *ex parte* and served with the Complaint and Summons on all Defendants. The defendants were all properly served prior to this hearing. Virginia Cronan Lowe and Rick Watson appeared on behalf of the United States. W. Kevin Jackson appeared on behalf of defendants Scott M. Boley, Douglas C. Morby and Robert A. Langford.. Charles Brown attended as general counsel for the corporate defendants. The Court offered to continue the hearing if the defendants Boley, Morby and Langford would consent to an extension of the Temporary Restraining Order however, counsel for defendants Boley, Morby and Langford stated that they preferred to continue with the hearing on the entry of the preliminary injunction. The Court, having considered all pleadings, declarations, exhibits, and memoranda of law filed in support thereof, and having heard oral argument and now being fully advised in the premises, finds:

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 their clients, and that the United States is therefore 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. Weighing the equities and considering the United States' likelihood of ultimate success, a Preliminary Injunction enjoining defendants from continuing to operate a payroll service company or starting a new payroll service or employee leasing company, freezing defendants' assets, appointing a Permanent Receiver and other equitable relief is in the public interest.

5. 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. "Receivership Defendants" means defendants Paysource LLC, Provident Management Group, Inc., Provident Business Partners Inc., Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust, Maritime Group Trust and Langford Trust.

4. "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.

5. "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.

6. "Person" means a natural person, organization, or other legal entity, including a corporation, partnership, proprietorship, association, cooperative, government or governmental subdivision or agency, or any other group or combination acting as an entity.

7. 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.

PROHIBITED BUSINESS ACTIVITIES

IT IS THEREFORE ORDERED that all defendants and their successors, assigns, officers, agents, servants, employees, and attorneys, and those 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, are hereby restrained and enjoined from:

A. Continuing to operate a payroll service company in the name of Provident Management Group, Inc., or in any other name; and

B. Continuing the operation of any new payroll service company, employee leasing company, or any similar operation.

II.

ASSET FREEZE

IT IS FURTHER ORDERED that all defendants are hereby restrained and enjoined, until further order of this Court, from:

A. Transferring, encumbering, selling, concealing, pledging, hypothecating, assigning,

spending, withdrawing, disbursing, conveying, gifting, dissipating, wire transferring or otherwise disposing of any funds, property, coins, lists of consumer names, shares of stock, or other assets, wherever located, that are (1) owned or controlled, in whole or in part, by any defendant; (2) in the actual or constructive possession of any defendant; (3) held by an agent of any defendant as a retainer for the agent's provision of services to such defendant; or (4) owned, controlled by, or in the actual or constructive possession of, or otherwise held for the benefit of, any corporation, partnership, or other entity directly or indirectly owned or controlled by any defendant;

B. Opening or causing to be opened any safe deposit box titled in the name of any defendant, or subject to access by any defendant;

C. Incurring charges or cash advances on any credit or debit card issued in the name, singly or jointly, of any defendant, or any corporation, partnership, or other entity directly or indirectly owned or controlled by any defendant; and

D. Failing to disclose to the Receiver, immediately upon service of this Order, information that fully identifies each asset of any defendant, and each entity holding such asset, including, without limitation, the entity's name, address, and telephone number, the number of the account, and the name under which the account is held.

Provided, however, that, notwithstanding the asset freeze provisions of paragraphs A-C above, nothing in this Order shall prohibit defendants Boley, Morby and Langford from seeking gainful employment not related to the activities described herein, nor prohibit them from paying from their individual personal funds reasonable, usual, ordinary, and necessary living expenses and reasonable attorneys fees. The defendants Boley, Morby and Langford will notify the Receiver of any and all employment.

III.

FINANCIAL REPORTS

IT IS FURTHER ORDERED that by close of business on April 15, 2003:

A. Defendants Boley, Morby and Langford each shall complete and deliver to plaintiff and the Receiver the Financial Statement entitled "Form 433A Collection Information Statement For Wage Earners And Self Employed Individuals," which form plaintiff will provide;

B. Defendant Boley shall, on behalf of defendants Maritime Group Trust and Zephyr Trust, prepare and deliver to plaintiff and the Receiver the Financial Statement entitled "Form 433B Collection Information Statement For Businesses," which form plaintiff will provide;

C. Defendant Morby shall, on behalf of defendants Omega Resources Group Trust and Timpview Marketing Trust, prepare and deliver to plaintiff and the Receiver the Financial Statement entitled "Form 433B Collection Information Statement For Businesses," which form plaintiff will provide;

D. Defendant Langford shall, on behalf of defendants Albion Tech Trust and Langford Trust, prepare and deliver to plaintiff and the Receiver the Financial Statement entitled "Form 433B Collection Information Statement For Businesses," which form plaintiff will provide;

E. Defendants Boley, Morby and Langford shall, on behalf of each corporation, other than Provident Management Group, Inc., of which any of them is the owner, officer, or otherwise controls, complete and deliver to plaintiff and the Receiver a separate copy of the "Form 433B Collection Information Statement For Businesses," which forms plaintiff will provide.

F. Each defendant shall provide plaintiff and the Receiver with access to records and documents pertaining to assets of such defendant that are held by financial institutions outside

the territory of the United States, by signing a document entitled "TDF 90-22.1 Report of Foreign Bank and Financial Account," which form plaintiff will provided.

IV.

PRESERVATION OF RECORDS

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 who receive actual notice of this Order by personal service or otherwise, and each such person, are hereby restrained and enjoined from destroying, erasing, mutilating, concealing, altering, transferring or otherwise disposing of, in any manner, directly or indirectly, any documents that relate to the business practices or business or personal finances of defendants Boley, Morby, or Langford, or the business practices or finances of defendants Paysource LLC, Provident Management Group, Inc., Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust, Maritime Group Trust, or Langford Trust, including, but not limited to, such documents as any contracts, accounting data, correspondence, advertisements, computer tapes, discs, emails or other computerized records, books, written or printed records, handwritten notes, telephone logs, telephone scripts, receipt books, ledgers, personal and business canceled checks and check registers, bank statements, appointment books, copies of federal, state, or local business or personal tax returns.

V.

RECORD KEEPING

IT IS FURTHER ORDERED that defendants are hereby restrained and enjoined from

failing to make and keep, and to provide to the Receiver promptly upon request, an accurate accounting that, in reasonable detail, accurately, fairly, and completely reflects their incomes, disbursements, transactions, and use of money, beginning immediately upon service or actual notice of this Order.

VI.

NOTIFICATION OF BUSINESS ACTIVITIES

IT IS FURTHER ORDERED that defendants Boley, Morby and Langford are hereby restrained and enjoined from creating, operating, or exercising any control over any business entity, including any partnership, limited partnership, joint venture, sole proprietorship, or corporation, without first providing plaintiff with a written statement disclosing the following: (1) the name of the business entity and the federal identification number; (2) the address and telephone number of the business entity; (3) the names of the business entity's officers, directors, principals, managers, and employees; and (4) a detailed description of the business entity's intended activities.

IT IS FURTHER ORDERED that defendants Boley, Morby and Langford shall notify the United States no later than two days following any affiliation with any new or previously inactive business or employment. Each notice shall include defendant Boley's, defendant Morby's or defendant Langford's new business address and a statement of the nature of the new business or employment and of his duties and responsibilities in connection with that business or employment.

VII.

RETENTION OF ASSETS AND DOCUMENTS BY THIRD PARTIES

IT IS FURTHER ORDERED that any financial or brokerage institution, escrow agent, trustee, title company, commodity trading company, business entity, or person having possession, custody, or control of any records of defendants, 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 in writing by the Receiver (with respect to assets of defendants Paysource LLC, Provident Management Group, Inc., Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust, Maritime Group Trust, or Langford Trust), or by further order of this Court;

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

C. Provide to plaintiff and to the Receiver, within five (5) business days of notice of this Order, a sworn statement setting forth:

1. The identification of each account or asset;
2. The balance of each account or a description of the nature and value of each account or asset as of the close of business on the day notification of this Order is

received;

3. The identification of any safe deposit box titled in the name of or subject to access by any defendant; and

4. If an account, asset, or safe deposit box has been closed or removed, (a) the date closed or removed, (b) the balance on such date, and (c) the name of the person or entity to whom such asset or account was remitted; and

D. Upon request by plaintiff or by the Receiver (with respect to assets held for defendants Paysource LLC, Provident Management Group, Inc., Zephyr Trust, Omega Resources Group Trust, Timpview Marketing Trust, Albion Tech Trust, Maritime Group Trust, or Langford Trust), promptly provide plaintiff or the Receiver with copies of all records or other documentation pertaining to such account, asset, or safe deposit box, including, but not limited to, originals or copies of account applications, account statements, signature cards, checks, drafts, deposit tickets, transfers to and from the accounts, all other debit and credit instruments or slips, currency transaction reports, 1099 forms, and safe deposit box logs.

VIII.

REPATRIATION OF ASSETS

IT IS FURTHER ORDERED that within five (5) business days following service of this Order, all defendants shall:

A. Repatriate to the United States all funds, documents, or assets in foreign countries held, jointly or singly, either by, for the benefit of, or under the direct or indirect control of any defendant;

B. On the same business day as any repatriation under paragraph A above,

1. notify plaintiff and the Receiver of the name and location of the financial institution or other entity that is the recipient of such funds, documents, or assets; and

2. serve this Order on any such financial institution or other entity;

C. Provide plaintiff and the Receiver with a full accounting of all funds, documents, and assets outside of the territory of the United States held, jointly or singly, either by, for the benefit of, or under the direct or indirect control of any defendant; and

D. Hold and retain all repatriated funds, documents, and assets and prevent any transfer, disposition, or dissipation whatsoever of any such assets or funds.

IX.

APPOINTMENT OF THE RECEIVER

IT IS FURTHER ORDERED that Stephan Call is appointed 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 power of an equity receiver. The Receiver shall be the agent of this Court and solely the agent of this Court in acting as the Receiver under this Order. The Receiver shall be accountable directly to this Court and shall comply with all local rules of this Court governing receivers.

X.

RECEIVERSHIP DUTIES

IT IS FURTHER ORDERED that the Receiver is directed and authorized to perform and accomplish the following:

A. Assume full control of the Receivership Defendants by removing, as the Receiver deems necessary or advisable, any manager, independent contractor, employee, or agent of the Receivership Defendants, including defendants Boley, Morby and Langford, from control of, management of, or participation in, the affairs of the Receivership Defendants;

B. Take exclusive custody, control, and possession of all assets and documents of, or in the possession, custody, or under the control of, the Receivership Defendants, wherever situated. The Receiver shall have full power to divert mail and to sue for, collect, receive, take in possession, hold, and manage all assets and documents of the Receivership Defendants and other persons or entities whose interests are now held by or under the direction, possession, custody, or control of the Receivership Defendants.

C. Take all steps necessary to secure all premises owned, rented, leased, or otherwise controlled by the Receivership Defendants, including but not limited to all such premises located at 136 E. South Temple, Suite, 2450, Salt Lake City, Utah 84111, 1215 East Brown Road, Suite B, Mesa, Arizona 85203, 4670 Nelson Court, Park City, Utah. Such steps may include, but are not limited to, the following as the Receiver deems necessary or advisable: (1) serving and filing this Order; (2) completing a written inventory of all receivership assets; (3) obtaining pertinent information from all employees and other agents of the Receivership Defendants, including, but not limited to, the name, home address, social security number, job description, method of compensation, and all accrued and unpaid commissions and compensation of each such employee or agent; (4) videotaping all portions of the location; (5) securing the location by changing the locks and disconnecting any computer modems or other means of access to the computer or other records maintained at that location; or (6) requiring any persons present on the

premises at the time this Order is served to leave the premises, to provide the Receiver with proof of identification, or to demonstrate to the satisfaction of the Receiver that such persons are not removing from the premises documents or assets of the Receivership Defendants;

D. Conserve, hold, and manage all receivership assets, and perform all acts necessary or advisable to preserve the value of those assets, in order to prevent any irreparable loss, damage, or injury to clients or to creditors of the Receivership Defendants, including, but not limited to, obtaining an accounting of the assets and preventing transfer, withdrawal, or misapplication of assets;

E. Enter into contracts and purchase insurance as advisable or necessary;

F. Terminate and administer the shut down of the business of the Receivership Defendants by performing all incidental acts that the Receiver deems to be advisable or necessary, which include notifying the clients of the business of the termination and retaining, hiring, or dismissing any employees, independent contractors, or agents;

G. Choose, engage, and employ attorneys, accountants, appraisers, and other independent contractors and technical specialists, as the Receiver deems advisable or necessary in the performance of duties and responsibilities under the authority granted by this Order;

H. Make payments and disbursements from the receivership estate that are necessary or advisable for carrying out the directions of, or exercising the authority granted by, this Order. The Receiver shall apply to the Court for prior approval of any payment of any debt or obligation incurred by any of the Receivership Defendants prior to the date of entry of this Order, except payments that the Receiver deems necessary or advisable to secure assets of the Receivership Defendants, such as rental payments;

I. Determine and implement the manner in which the Receivership Defendants will comply with, and prevent violations of, this Order and all other applicable laws;

J. Institute, compromise, adjust, appear in, intervene in, or become party to such actions or proceedings in state, federal, or foreign courts that the Receiver deems necessary and advisable to preserve or recover the assets of the Receivership Defendants or that the Receiver deems necessary and advisable to carry out the Receiver's mandate under this Order;

K. Defend, compromise, adjust, or otherwise dispose of any or all actions or proceedings instituted in the past or in the future against the Receiver in his role as receiver, or against the Receivership Defendants that the Receiver deems necessary and advisable to preserve the assets of the Receivership Defendants or that the Receiver deems necessary and advisable to carry out his mandate under this Order;

L. Issue subpoenas to obtain documents and records pertaining to the receivership, and conduct discovery in this action on behalf of the receivership estate;

M. Open one or more bank accounts in Salt Lake County as designated depositories for funds of each of the Receivership Defendants. The Receiver shall deposit all funds of the Receivership Defendants in such designated accounts and shall make all payments and disbursements from the receivership estate from such accounts; and

N. Maintain accurate records of all receipts and expenditures that he makes as receiver.

XI.

COOPERATION WITH THE RECEIVER

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 who receive actual notice of this Order by personal service or otherwise, and each such person, shall cooperate fully with and assist the Receiver. Such cooperation and assistance shall include, but not be limited to, providing any information to the Receiver that the Receiver deems necessary to exercise the authority and discharge the responsibilities of the Receiver under this Order; providing any password required to access any computer or electronic files in any medium. All defendants are hereby restrained and enjoined from directly or indirectly:

A. Transacting the business of the Receivership Defendants, or transacting business under the names 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 any substantially similar names;

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

C. Transferring, receiving, altering, selling, encumbering, pledging, assigning, liquidating, or otherwise disposing of any assets owned, controlled, or in the possession or custody of, or in which an interest is held or claimed by the Receivership Defendants or the Receiver;

D. Excusing debts owed to the Receivership Defendants;

E. Failing to notify the Receiver of any asset, including accounts of a Receivership Defendant held in any name other than the name of the Receivership Defendants, or by any

person or entity other than the Receivership Defendants, or failing to provide any assistance or information requested by the Receiver in connection with obtaining possession, custody, or control of such assets; or

F. Doing any act or refraining from any act whatsoever to interfere with the Receiver's taking custody, control, possession, or management of the assets or documents subject to this receivership; or to harass or interfere with the Receiver in any way; or to interfere in any manner with the exclusive jurisdiction of this Court over the assets or documents of the Receivership Defendants; or to refuse to cooperate with the Receiver or the Receiver's duly authorized agents in the exercise of their duties or authority under any order of this Court.

XII.

DELIVERY OF RECEIVERSHIP PROPERTY

IT IS FURTHER ORDERED that:

A. Immediately upon service of this Order upon them, or within a period permitted by the Receiver, defendants Boley, Morby and Langford, or any other person or entity, shall transfer or deliver possession, custody, and control of the following to the Receiver:

1. All assets of the Receivership Defendants;
2. All documents of the Receivership Defendants, including, but not limited to, books and records of accounts, all financial and accounting records, balance sheets, income statements, bank records (including monthly statements, canceled checks, records of wire transfers, and check registers), client lists, title documents and other papers;
3. All assets belonging to members of the public now held by the

Receivership Defendants; and

4. All keys and codes necessary to gain or to secure access to any assets or documents of the Receivership Defendants, including, but not limited to, access to their business premises, means of communication, accounts, computer systems, or other property.

B. In the event that any person or entity fails to deliver or transfer any asset or otherwise fails to comply with any provision of this Section, the Receiver may file, on an *ex parte* basis, an Affidavit of Non-Compliance regarding the failure. Upon the filing of the affidavit, the Court may authorize, without additional judicial process or demand, Writs of Possession or Sequestration or other equitable writs requested by the Receiver. If the writ pertains to the assets of the individual defendants Boley, Morby and Langford, the receiver shall give notice of its *ex parte* proceeding to W. Kevin Jackson, as counsel for the individual defendants Boley, Morby and Langford, and Mr. Jackson and the Receiver may address the *ex parte* relief with the Court, if necessary. However, in such an event, Mr. Jackson is not to give notice of such proceeding to any person until after the property or asset has been secured by the Receiver. The writs shall authorize and direct the United States Marshal or any sheriff or deputy sheriff of any county (pursuant to Fed. R. Civ. P. 64 to seize the asset, document, or other thing and to deliver it to the Receiver.

XIII.

TRANSFER OF FUNDS TO THE RECEIVER

IT IS FURTHER ORDERED that, upon service of a copy of this Order, all banks, broker-dealers, savings and loan associations, and other financial institutions shall cooperate with

all reasonable requests of the Receiver relating to implementation of this Order, including transferring funds at his direction and producing records related to the assets of the Receivership Defendants.

XIV.

CLAIMS ADJUDICATION PROCESS

IT IS FURTHER ORDERED, that a claims adjudication process is established for all claims against the receivership estate as follows:

- A. The Receiver will give written notice to all of the Receivership Defendants' clients and known creditors of their right to file a written claim against the receivership estate by a date certain set by the Receiver. In addition, the Receiver will publish the claims notice in local newspapers where the Receivership Defendants conducted their businesses;
- B. Any claim not set forth in writing and filed with the Receiver by the date certain set by the Receiver will be disallowed.
- C. If the Receiver determines that a claim is objectionable and should be disallowed, he shall set forth his objections in writing, file his objections with the Court, and serve the claimant with a copy of the objections. The disputed claim shall be resolved by the Court after notice and hearing.
- D. The Receiver shall prepare a Claims Report setting forth the allowable claims and the priority in which they will be paid. The Receiver will file the Claims Report with the Court and serve a copy on all claimants. Any claimant who objects to the Claims Report may file an objection with the Court and all objections shall be

resolved by the Court after notice and hearing. If no objections are filed with the Court by a date to be set by the receiver, the Court may adopt the Claims Report.

XV.

COMPENSATION OF THE RECEIVER

IT IS FURTHER ORDERED that the Receiver and all personnel hired by the Receiver as herein authorized, including counsel to the Receiver and accountants, are entitled to reasonable compensation for the performance of duties pursuant to this Order and for the cost of actual out-of-pocket expenses incurred by them, from the assets now held by or in the possession or control of, or which may be received by a Receivership Defendant. The Receiver shall file with the Court and serve on the parties periodic requests for the payment of such reasonable compensation, with the first such request filed no more than sixty (60) days after the date of this Order. The Receiver shall not increase the hourly rates used as the bases for such fee applications without prior approval of the Court.

XVI.

RECEIVER'S BOND

IT IS FURTHER ORDERED that the Receiver shall serve without bond.

XVII.

ACCESS TO RECEIVERSHIP DEFENDANTS' RECORDS

IT IS FURTHER ORDERED that, until further order of the Court, the Receiver shall allow the United States's representatives, the representatives of any defendant, and defendants Boley, Morby and Langford themselves reasonable access to the business premises of the Receivership Defendants for the purpose of inspecting and copying any and all books, records,

accounts, and other property owned by or in the possession of the Receivership Defendants. The Receiver shall have the discretion to determine the time and manner of this access.

XVIII.

EXPEDITED DISCOVERY

IT IS FURTHER ORDERED that the United States and the Receiver are granted leave, at any time after service of this Order and pursuant to Federal Rules of Civil Procedure 30(a), 34, and 45, to take depositions for the purpose of discovering the nature, location, status, and extent of defendants Boley, Morby, Langford, 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's assets and the location of documents reflecting these defendants' business transactions, and to demand the production of documents relating to the nature, status, and extent of these defendants assets; forty-eight (48) hours' notice shall be deemed sufficient for any such deposition and five (5) days' notice shall be deemed sufficient for the production of any such documents. The provisions of this Section shall apply both to parties to this case and to non-parties. The expedited discovery allowed by this Section shall not limit, but shall be in addition to, any discovery provided for in the Federal Rules of Civil Procedure.

XIX.

CREDIT REPORTS

IT IS FURTHER ORDERED that plaintiff and the Receiver may obtain credit reports concerning defendants Boley, Morby, Langford, 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's pursuant to Section 604(a)(1) of the Fair Credit Reporting Act, 15 U.S.C. § 1681b(a)(1), and that, upon written request and payment of reasonable fees, any credit reporting agency from which such reports are requested shall provide them to plaintiff.

XX.

BANKRUPTCY PETITIONS

IT IS FURTHER ORDERED that, in light of the asset freeze and appointment of the Receiver, defendants Boley, Morby, Langford, 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's are hereby prohibited from filing, or causing to be filed on behalf of themselves a petition for relief under the United States Bankruptcy Code, 11 U.S.C. § 101 et seq., without prior permission from this Court.

XXI.

STAY OF ACTIONS

IT IS FURTHER ORDERED that:

A. Except by leave of this Court, during the pendency of the receivership ordered herein, all defendants and all other persons and entities (except for plaintiff) are stayed from taking any action to establish or enforce any claim, right, or interest for, against, on behalf of, in, or in the name 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, or any of the assets of these defendants, or the Receiver or the Receiver's duly authorized agents acting in their capacities as such, including,

but not limited to, the following actions:

1. Commencing, prosecuting, continuing, entering, or enforcing any suit or proceeding, except that such actions may be filed to toll any applicable statute of limitations;
2. Accelerating the due date of any obligation or claimed obligation; filing or enforcing any lien; taking or attempting to take possession, custody, or control of any asset; attempting to foreclose, forfeit, alter, or terminate any interest in any asset, whether such acts are part of a judicial proceeding, are acts of self-help, or otherwise;
3. Executing, issuing, serving, or causing the execution, issuance, or service of, any legal process, including, but not limited to, attachments, garnishments, subpoenas, writs of replevin, writs of execution, involuntary bankruptcy petitions or any other form of process whether specified in this Order or not; or
4. Doing any act or thing whatsoever to interfere with the Receiver taking custody, control, possession, or management of the assets or documents subject to this receivership, or to harass or interfere with the Receiver in any way, or to interfere in any manner with the exclusive jurisdiction of this Court over the assets or documents of the Receivership Defendants.

B. This paragraph does not stay:

1. The commencement or continuation of a criminal action or proceeding;
2. The commencement or continuation of an action or proceeding by a governmental unit to enforce such governmental unit's police or regulatory power;
3. The enforcement of a judgment, other than a money judgment, obtained in

an action or proceeding by a governmental unit to enforce such governmental unit's police or regulatory power;

4. The commencement of any action by the Secretary of the United States Department of Housing and Urban Development to foreclose a mortgage or deed of trust in any case in which the mortgage or deed of trust held by the Secretary is insured or was formerly insured under the National Housing Act and covers property, or combinations of property, consisting of five or more living units;

5. The issuance to a Receivership Defendant of a notice of tax deficiency; or

6. Any suit pending in a State court, upon motion and a finding by this Court that the moving party will suffer substantial injury if it is not permitted to proceed.

C. Except as otherwise provided in this Order, all persons and entities in need of documentation from the Receiver shall in all instances first attempt to secure such information by submitting a formal written request to the Receiver, and, if such request has not been responded to within thirty (30) days of receipt by the Receiver, any such person or entity may thereafter seek an order of this Court with regard to the relief requested.

XXII.

JUDICIAL LIEN

All of the property which is subject to the Court's temporary restraining order, this Court's preliminary injunction, or any other property that may be recovered by the United States and or the Receiver in this action shall be encumbered with a judicial lien hereby impressed by this Court, and the Receiver is authorized to give or record any notice of such judicial lien as the Receiver deems necessary or appropriate. None of the foregoing property may be levied upon,

garnished, encumbered, attached, foreclosed, or seized by any person without prior order of this Court.

XXIII.

DISTRIBUTION OF ORDER

IT IS FURTHER ORDERED that defendants Boley, Morby, Langford, 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 shall immediately provide a copy of this Order to each of such defendants' affiliates, franchises, subsidiaries, divisions, successors, assigns, directors, and officers and shall, within three (3) business days from the date of service of this Order, serve on plaintiff and the Receiver affidavits identifying the names, titles, addresses, and telephone numbers of the persons and entities whom they have served pursuant to this provision. The Receiver has no obligation under this provision.

XXIV.

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

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 (202) 307-0054

Fax (801) 799-6635

XXV.

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 or assets of defendants Boley, Morby, Langford, 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 that may be subject to any provision of this Order.

XXVI.

FUTURE SERVICE ON DEFENDANTS

Service of further pleadings in this action may be served upon the individual defendants Boley, Morby and Langford in this case by serving Mr. W. Kevin Jackson, Attorney at Law, at 311 South State Street, #380, Salt Lake City, Utah, 84111. The non-individual defendants (excluding the named banks) may be served by serving such pleadings upon Mr. Charles T.

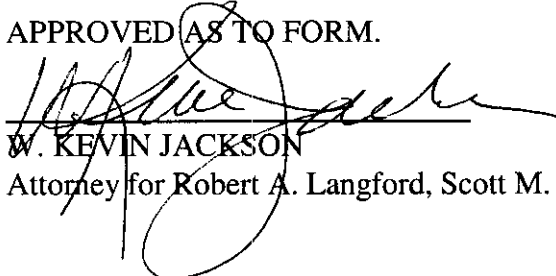
Brown, Attorney at Law, at the address to be provided by Mr. Brown to the United States and the Receiver.

IT IS SO ORDERED.


UNITED STATES DISTRICT JUDGE

Dated: 4-10-2003

APPROVED AS TO FORM.


W. KEVIN JACKSON
Attorney for Robert A. Langford, Scott M. Boley and Douglas C. Morby

alt

United States District Court
for the
District of Utah
April 11, 2003

* * CERTIFICATE OF SERVICE OF CLERK * *

Re: 2:03-cv-00306

True and correct copies of the attached were either mailed, faxed or e-mailed by the clerk to the following:

Jeannette F. Swent, Esq.
US ATTORNEY'S OFFICE
, 84111
EMAIL

Virginia Cronan Lowe, Esq.
US DEPARTMENT OF JUSTICE
PO BOX 683
BEN FRANKLIN STATION
WASHINGTON, DC 20044-0683

Mr. W. Kevin Jackson, Esq.
311 S STATE ST STE 380
SALT LAKE CITY, UT 84111
JFAX 9,5213731

Mr. Steven W Call, Esq.
RAY QUINNEY & NEBEKER
36 S STATE ST STE 1400
PO BOX 45385
SALT LAKE CITY, UT 84145-0385