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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

FEDERAL TRADE COMMISSION;
AND CALIFORNIA DEPARTMENT
OF FINANCIAL PROTECTION &
INNOVATION,

Plaintiffs,

v.

GREEN EQUITABLE SOLUTIONS, a
corporation, also d/b/a ACADEMY
HOME SERVICES;
SOUTH WEST CONSULTING
ENTERPRISES, INC., a corporation,
also d/b/a ACADEMY HOME
SERVICE, ATLANTIC PACIFIC
SERVICE GROUP, GOLDEN HOME
SERVICES OF AMERICA
ENTERPRISES, and HOME MATTERS
USA;
APEX CONSULTING & ASSOCIATES
INC., a corporation, also d/b/a GOLDEN

Case No. 2:22-cv-06499-FLA (MARx)

**ORDER GRANTING PLAINTIFFS’
EX PARTE APPLICATION FOR
TEMPORARY RESTRAINING
ORDER WITH ASSET FREEZE,
APPOINTMENT OF TEMPORARY
RECEIVER, LIMITED EXPEDITED
DISCOVERY, AND ORDER TO
SHOW CAUSE WHY
PRELIMINARY INJUNCTION
SHOULD NOT ISSUE [DKT. 9]¹**

¹ The parties should review this Order carefully as the court made changes from the proposed order submitted by Plaintiffs.

1 HOME SERVICES AMERICA and
2 HOME MATTERS USA
3 CONSULTING;
4 INFOCOM ENTERTAINMENT LTD,
5 INC., a corporation, also d/b/a AMSTAR
6 SERVICE GROUP, ATLANTIC
7 PACIFIC SERVICE, and HOME
8 RELIEF SERVICE OF AMERICA;
9 DOMINIC AHIGA, a/k/a MICHAEL
10 DOMINIC GRINNELL, individually
11 and as an officer of GREEN
12 EQUITABLE SOLUTIONS, SOUTH
13 WEST CONSULTING ENTERPRISES,
14 INC., and APEX CONSULTING &
15 ASSOCIATES INC.;

16 AND ROGER SCOTT DYER,
17 individually and as an officer of SOUTH
18 WEST CONSULTING ENTERPRISES,
19 INC., and INFOCOM
20 ENTERTAINMENT LTD, INC.,

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Defendants.

1 Plaintiffs Federal Trade Commission and California Department of Financial
2 Protection and Innovation (collectively, “Plaintiffs”) have filed a Complaint for
3 Permanent Injunction, Monetary Relief, and Other Relief pursuant to (1) Sections
4 13(b) and 19 of the Federal Trade Commission Act (“FTC Act”), 15 U.S.C. §§ 53(b),
5 57b; (2) the 2009 Omnibus Appropriations Act, Public Law 111-8, Section 626, 123
6 Stat. 524, 678 (Mar. 11, 2009), as clarified by the Credit Card Accountability
7 Responsibility and Disclosure Act of 2009, Public Law 111-24, Section 511, 123 Stat.
8 1734, 1763-64 (May 22, 2009), and amended by the Dodd-Frank Wall Street Reform
9 and Consumer Protection Act, Public Law 111-203, Section 1097, 124 Stat. 1376,
10 2102-03 (July 21, 2010), 12 U.S.C. § 5538; (3) the Telemarketing and Consumer
11 Fraud and Abuse Prevention Act, 15 U.S.C. § 6101 et seq.; (4) the COVID-19
12 Consumer Protection Act (“CCPA”), Public Law No. 116-260, 134 Stat. 1182, Title
13 XIV, § 1401; and (5) the California Consumer Financial Protection Law (“CCFPL”),
14 Cal. Fin. Code § 90000 et seq. Pursuant to Federal Rule of Civil Procedure 65(b) and
15 Local Rule 65-1, Plaintiffs request the court grant a temporary restraining order, asset
16 freeze, other equitable relief, and an order to show cause why a preliminary injunction
17 should not issue against Defendants (a) Green Equitable Solutions, also doing
18 business as Academy Home Services; (b) South West Consulting Enterprises, Inc.,
19 also doing business as Academy Home Service, Atlantic Pacific Service Group,
20 Golden Home Services of America Enterprises, and Home Matters USA; (c) Apex
21 Consulting & Associates Inc., also doing business as Golden Home Services America
22 and Home Matters USA Consulting; (d) Infocom Entertainment Ltd, Inc., also doing
23 business as Amstar Service Group, Atlantic Pacific Service, and Home Relief Service
24 of America; (e) Dominic Ahiga, also known as Michael Grinnell; and (f) Roger Scott
25 Dyer (collectively, “Defendants”).

26 **FINDINGS OF FACT**

27 The court, having considered the Complaint, the Ex Parte Application for a
28 Temporary Restraining Order (“Application”), declarations, exhibits, and the

1 memorandum of points and authorities filed in support thereof, and being otherwise
2 advised, finds for purposes of the subject Application that:

3 A. The court has jurisdiction over the subject matter of this case, and there is
4 good cause to believe that it will have jurisdiction over all parties hereto and that
5 venue in this district is proper.

6 B. Since at least June 2018, Defendants have been deceptively advertising to
7 consumers that, in exchange for large up-front payments, Defendants will negotiate
8 with consumers' mortgage companies to make consumers' mortgage payments more
9 affordable by lowering their interest rates and/or principal amounts. However, in
10 numerous instances, Defendants failed to provide any of the advertised services and
11 instead simply kept millions of dollars paid by consumers without further recourse.

12 C. There is good cause to believe that Defendants have engaged in and are
13 likely to engage in acts or practices that violate Section 5(a) of the FTC Act, 15 U.S.C.
14 § 45(a); the Mortgage Assistance Relief Services ("MARS") Rule, 12 C.F.R. § 1015;
15 the CCPA, Pub. L. No. 116-260, Title XIV § 1401(b)(2); the Telemarketing Sales
16 Rule ("TSR"), 16 C.F.R. Part 310; and the CCFPL, Cal. Fin. Code § 90000 et seq.
17 Plaintiffs, therefore, are likely to prevail on the merits of this action. As demonstrated
18 by the bank records, consumer declarations, consumer complaints, business records,
19 and the additional documentation filed by Plaintiffs, Plaintiffs have established a
20 likelihood of success in showing that Defendants have falsely, deceptively, and
21 illegally marketed, advertised, and sold mortgage relief assistance services in violation
22 of the FTC Act, the MARS Rule, the CCPA, the TSR, and the CCFPL.

23 D. There is good cause to believe that immediate and irreparable harm will
24 result from Defendants' ongoing violations of the FTC Act, the MARS Rule, the
25 CCPA, the TSR, and the CCFPL unless Defendants are restrained and enjoined by
26 order of the court.

27 E. There is good cause to believe that immediate and irreparable damage to
28 the court's ability to grant effective final relief for consumers – including monetary

1 restitution, rescission, disgorgement, or refunds – will occur from the sale, transfer,
2 destruction, or other disposition or concealment by Defendants of their assets or
3 records, unless Defendants are immediately restrained and enjoined by order of the
4 court; and that, in accordance with Federal Rule of Civil Procedure 65(b) and Local
5 Rule 65-1, the interests of justice require that this Order be granted without prior
6 notice to Defendants. Thus, there is good cause for relieving Plaintiffs of the duty to
7 provide Defendants with prior notice of their Application for a Temporary Restraining
8 Order.

9 F. Good cause exists for appointing a temporary receiver over the
10 Receivership Entities, freezing Defendants’ assets, and permitting the Plaintiffs and
11 the Receiver to take expedited discovery.

12 G. Weighing the equities and considering Plaintiffs’ likelihood of ultimate
13 success on the merits, a temporary restraining order with an asset freeze, the
14 appointment of a temporary receiver, expedited discovery, and other equitable relief is
15 in the public interest.

16 H. The court has authority to issue this Order pursuant to Section 13(b) of
17 the FTC Act, 15 U.S.C. § 53(b); California Financial Code § 90012; Federal Rule of
18 Civil Procedure 65; and the All Writs Act, 28 U.S.C. § 1651.

19 I. No security is required of any agency of the United States for issuance of
20 a temporary restraining order. Fed. R. Civ. P. 65(c).

21 DEFINITIONS

22 For the purpose of this Order, the following definitions shall apply:

23 A. “**Asset**” means any legal or equitable interest in, right to, or claim to, any
24 property, wherever located and by whomever held.

25 B. “**Corporate Defendant(s)**” means Defendants Green Equitable
26 Solutions, also doing business as Academy Home Services; South West Consulting
27 Enterprises, Inc., also doing business as Academy Home Service, Atlantic Pacific
28 Service Group, Golden Home Services of America Enterprises, and Home Matters

1 USA; Apex Consulting & Associates Inc., also doing business as Golden Home
2 Services America and Home Matters USA Consulting; and Infocom Entertainment
3 Ltd, Inc., also doing business as Amstar Service Group, Atlantic Pacific Service, and
4 Home Relief Service of America; along with each of their subsidiaries, fictitious
5 business names, affiliates, successors, and assigns.

6 C. **“Defendant(s)”** means the Corporate Defendants, Dominic Ahiga (a/k/a
7 Michael Dominic Grinnell), and Roger Scott Dyer, individually, collectively, or in any
8 combination.

9 D. **“Document”** is synonymous in meaning and equal in scope to the usage
10 of “document” and “electronically stored information” in Federal Rule of Civil
11 Procedure 34(a), and includes writings, drawings, graphs, charts, photographs, sound
12 and video recordings, images, Internet sites, web pages, websites, electronic
13 correspondence, including e-mail and instant messages, contracts, accounting data,
14 advertisements, FTP Logs, Server Access Logs, books, written or printed records,
15 handwritten notes, telephone logs, telephone scripts, receipt books, ledgers, personal
16 and business canceled checks and check registers, bank statements, appointment
17 books, computer records, customer or sales databases and any other electronically
18 stored information, including Documents located on remote servers or cloud
19 computing systems, and other data or data compilations from which information can
20 be obtained directly or, if necessary, after translation into a reasonably usable form. A
21 draft or non-identical copy is a separate document within the meaning of the term.

22 E. **“Electronic Data Host”** means any person or entity in the business of
23 storing, hosting, or otherwise maintaining electronically stored information. This
24 includes, but is not limited to, any entity hosting a website or server, and any entity
25 providing “cloud based” electronic storage.

26 F. **“Individual Defendant(s)”** means Roger Scott Dyer and Dominic Ahiga
27 (a/k/a Michael Dominic Grinnell), individually, collectively, or in any combination.

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1 G. “**National Do Not Call Registry**” means the registry of telephone
2 numbers maintained by the FTC, pursuant to Section 310.4(b)(1)(iii)(B) of the TSR,
3 16 C.F.R. § 310.4(b)(1)(iii)(B), of persons who do not wish to receive Outbound
4 Telephone Calls to induce the purchase of goods or services.

5 H. “**Outbound Telephone Call**” means a telephone call initiated by a
6 Telemarketer to induce the purchase of goods or services to solicit a charitable
7 contribution.

8 I. “**Receiver**” means the temporary receiver appointed in Section XII of
9 this Order and any deputy receivers that shall be named by the temporary receiver.

10 J. “**Receivership Entities**” means Corporate Defendants as well as any
11 other entity that has conducted any business related to Defendants’ alleged mortgage
12 assistance relief services, including receipt of Assets derived from any activity that is
13 the subject of the Complaint in this matter, and that the Receiver determines is
14 controlled or owned by any Defendant.

15 K. “**Telemarketer**” means any person who, in connection with
16 Telemarketing, initiates or receives telephone calls to or from a customer or donor.

17 L. “**Telemarketing**” means any plan, program, or campaign that is
18 conducted to induce the purchase of goods or services or a charitable contribution by
19 use of one or more telephones.

20 **ORDER**

21 **I. PROHIBITED MISREPRESENTATIONS AND OMISSIONS**

22 **IT IS THEREFORE ORDERED** that Defendants, Defendants’ officers,
23 agents, employees, and attorneys, and all other persons in active concert or
24 participation with them, who receive actual notice of this Order by personal service or
25 otherwise, whether acting directly or indirectly, in connection with the advertising,
26 marketing, promoting, or offering for sale of any goods or services, are temporarily
27 restrained and enjoined from misrepresenting or assisting others in misrepresenting,
28 expressly or by implication, any material fact, including, but not limited to:

1 A. That a consumer who purchases Defendants’ services will receive a
2 reduction in their mortgage interest rate, principal amount, or monthly mortgage
3 payment;

4 B. That a consumer who purchases Defendants’ services should not
5 communicate with their lender or any other financial institution in connection with
6 their mortgage;

7 C. That a consumer who purchases Defendants’ services is not obligated to,
8 or should not make, scheduled periodic payments or any other payments pursuant to
9 the terms of the consumer’s mortgage;

10 D. That a consumer who purchases Defendants’ services is protected from
11 foreclosure and cannot be foreclosed on while paying for Defendants’ services;

12 E. That Defendants’ services are subject to a “money-back” guarantee in
13 which a consumer will receive all of their money back if Defendants are unsuccessful
14 in accomplishing any represented mortgage loan modification services or result;

15 F. That Defendants are part of or affiliated with, endorsed or approved by,
16 or are otherwise associated with the United States government, a governmental
17 homeowner assistance plan, or a Federal, State, or local government agency, unit, or
18 department;

19 G. That Defendants are associated with any government programs related to
20 the COVID-19 pandemic; and

21 H. Any other fact material to consumers concerning any good or service,
22 such as: the total costs; any material restrictions, limitations, or conditions; or any
23 material aspect of its performance, efficacy, nature, or central characteristics.

24 **II. PROHIBITED BUSINESS ACTIVITIES**

25 **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers, agents,
26 employees, and attorneys, and all other persons in active concert or participation with
27 any of them, who receive actual notice of this Order, whether acting directly or
28 indirectly, are hereby temporarily restrained and enjoined from:

1 A. Requesting or receiving payment of any fee or other consideration for
2 any mortgage assistance relief service before the consumer has executed a written
3 agreement with the consumer’s loan holder or servicer incorporating the offer of
4 mortgage assistance relief that Defendant(s) obtained from the loan holder or servicer
5 on the consumer’s behalf.

6 B. Failing to disclose the following information in all general commercial
7 communications regarding mortgage assistance relief services:

8 1. “[Name of Company] is not associated with the government, and
9 our service is not approved by the government or your lender.”

10 2. “Even if you accept this offer and use our service, your lender may
11 not agree to change your loan.”

12 C. Failing to disclose the following information in all consumer-specific
13 commercial communications regarding mortgage assistance relief services:

14 1. “[Name of Company] is not associated with the government, and
15 our service is not approved by the government or your lender.”

16 2. “ You may stop doing business with us at any time. You may
17 accept or reject the offer of mortgage assistance we obtain from your lender [or
18 servicer]. If you reject the offer, you do not have to pay us. If you accept the
19 offer, you will have to pay us [insert amount or method for calculating the
20 amount] for our services.”

21 3. “Even if you accept this offer and use our service, your lender may
22 not agree to change your loan.”

23 4. “ If you stop paying your mortgage, you could lose your home and
24 damage your credit rating.”

25 D. Initiating, or causing others to initiate, an Outbound Telephone Call to a
26 person whose telephone number is on the National Do Not Call Registry.

27 E. Initiating, or causing others to initiate, an Outbound Telephone Call to a
28 telephone number within a given area code where Defendants have not, either directly

1 or through another person, paid the required annual fee for access to the telephone
2 numbers within that area code that are included on the National Do Not Call Registry.

3 **III. PROHIBITION ON RELEASE OF CUSTOMER INFORMATION**

4 **IT IS FURTHER ORDERED** that Defendants, Defendants' officers, agents,
5 employees, and attorneys, and all other persons in active concert or participation with
6 any of them, who receive actual notice of this Order, whether acting directly or
7 indirectly, are hereby temporarily restrained and enjoined from:

8 A. Selling, renting, leasing, transferring, or otherwise disclosing, the name,
9 address, birth date, telephone number, email address, credit card number, bank
10 account number, Social Security number, or other financial or identifying information
11 of any person that any Defendant obtained in connection with any activity that
12 pertains to the subject matter of this Order; and

13 B. Benefitting from or using the name, address, birth date, telephone
14 number, email address, credit card number, bank account number, Social Security
15 number, or other financial or identifying information of any person that any Defendant
16 obtained in connection with any activity that pertains to the subject matter of this
17 Order, provided, however, that Defendants may disclose such identifying information
18 to a law enforcement agency, to their attorneys as required for their defense, as
19 required by any law, regulation, or court order, or in any filings, pleadings or
20 discovery in this action in the manner required by the Federal Rules of Civil
21 Procedure and any protective order in the case.

22 **IV. ASSET FREEZE**

23 **IT IS FURTHER ORDERED** that Defendants and their officers, agents,
24 employees, and attorneys, and all other persons in active concert or participation with
25 any of them, who receive actual notice of this Order, whether acting directly or
26 indirectly, are hereby temporarily restrained and enjoined from:

27 A. Transferring, liquidating, converting, encumbering, pledging, loaning,
28 selling, concealing, dissipating, disbursing, assigning, relinquishing, spending,

1 withdrawing, granting a lien or security interest or other interest in, or otherwise
2 disposing of any Assets that are:

- 3 1. Owned or controlled, directly or indirectly, by any Defendant;
- 4 2. Held, in part or in whole, for the benefit of any Defendant;
- 5 3. In the actual or constructive possession of any Defendant; or
- 6 4. Owned or controlled by, in the actual or constructive possession of,
7 or otherwise held for the benefit of, any corporation, partnership, asset
8 protection trust, or other entity that is directly or indirectly owned, managed, or
9 controlled by any Defendant.

10 B. Opening or causing to be opened any safe deposit boxes, commercial
11 mail boxes, or storage facilities titled in the name of any Defendant or subject to
12 access by any Defendant, except as necessary to comply with written requests from
13 the Receiver acting pursuant to its authority under this Order;

14 C. Incurring charges or cash advances on any credit, debit, or ATM card
15 issued in the name, individually or jointly, of any Corporate Defendant or any
16 corporation, partnership, or other entity directly or indirectly owned, managed, or
17 controlled by any Defendant or of which any Defendant is an officer, director,
18 member, or manager. This includes any corporate bankcard or corporate credit card
19 account for which any Defendant is, or was on the date that this Order was signed, an
20 authorized signor; or

21 D. Cashing any checks or depositing any money orders or cash received
22 from consumers, clients, or customers of any Defendant.

23 The Assets affected by this Section shall include: (1) all Assets of Defendants
24 as of the time this Order is entered; and (2) Assets obtained by Defendants after this
25 Order is entered if those Assets are derived from any activity that is the subject of the
26 Complaint in this matter or that is prohibited by this Order. This Section does not
27 prohibit any transfers to the Receiver or repatriation of foreign Assets specifically
28 required by this order.

1 **V. DUTIES OF ASSET HOLDERS AND OTHER THIRD PARTIES**

2 **IT IS FURTHER ORDERED** that any financial or brokerage institution,
3 Electronic Data Host, credit card processor, payment processor, merchant bank,
4 acquiring bank, independent sales organization, third party processor, payment
5 gateway, insurance company, business entity, or person who receives actual notice of
6 this Order (by service or otherwise) that:

7 (a) has held, controlled, or maintained custody, through an account or
8 otherwise, of any Document on behalf of any Defendant or any Asset that has been
9 owned or controlled, directly or indirectly, by any Defendant; held, in part or in
10 whole, for the benefit of any Defendant; in the actual or constructive possession of
11 any Defendant; or owned or controlled by, in the actual or constructive possession of,
12 or otherwise held for the benefit of, any corporation, partnership, asset protection
13 trust, or other entity that is directly or indirectly owned, managed or controlled by any
14 Defendant;

15 (b) has held, controlled, or maintained custody, through an account or
16 otherwise, of any Document or Asset associated with credits, debits, or charges made
17 on behalf of any Defendant, including reserve funds held by payment processors,
18 credit card processors, merchant banks, acquiring banks, independent sales
19 organizations, third party processors, payment gateways, insurance companies, or
20 other entities; or

21 (c) has extended credit to any Defendant, including through a credit card
22 account, shall:

23 A. Hold, preserve, and retain within its control and prohibit the withdrawal,
24 removal, alteration, assignment, transfer, pledge, encumbrance, disbursement,
25 dissipation, relinquishment, conversion, sale, or other disposal of any such Document
26 or Asset, as well as all Documents or other property related to such Assets, except by
27 further order of the court, provided, however, that this provision does not prohibit an
28 Individual Defendant from incurring charges on a personal credit card established

1 prior to entry of this Order, up to the pre-existing credit limit;

2 B. Deny any person, except the Receiver, access to any safe deposit box,
3 commercial mail box, or storage facility that is titled in the name of any Defendant,
4 either individually or jointly, or otherwise subject to access by any Defendant;

5 C. Provide Plaintiffs' counsel and the Receiver, within three (3) days of
6 receiving a copy of this Order, a sworn statement setting forth, for each Asset or
7 account covered by this Section:

8 1. The identification number of each such account or Asset;

9 2. The balance of each such account, or a description of the nature
10 and value of each such Asset as of the close of business on the day on
11 which this Order is served, and, if the account or other Asset has been
12 closed or removed, the date closed or removed, the total funds removed
13 to close the account, and the name of the person or entity to whom such
14 account or other Asset was remitted; and

15 3. The identification of any safe deposit box, commercial mail box, or
16 storage facility that is either titled in the name, individually or jointly, of
17 any Defendant, or is otherwise subject to access by any Defendant; and

18 D. Upon the request of Plaintiffs' counsel or the Receiver, promptly provide
19 Plaintiffs' counsel and the Receiver with copies of all records or other Documents
20 pertaining to any account covered by this Section or Asset, including originals or
21 copies of account applications, account statements, signature cards, checks, drafts,
22 deposit tickets, transfers to and from the accounts, including wire transfers and wire
23 transfer instructions, all other debit and credit instruments or slips, currency
24 transaction reports, 1099 forms, and all logs and records pertaining to safe deposit
25 boxes, commercial mail boxes, and storage facilities, provided, however, that this
26 Section does not prohibit any transfers to the Receiver or repatriation of foreign
27 Assets specifically required by this order.

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1 **VI. FINANCIAL DISCLOSURES**

2 **IT IS FURTHER ORDERED** that each Defendant, within five (5) days of
3 service of this Order upon them, shall prepare and deliver to Plaintiffs' counsel and
4 the Receiver:

5 A. completed financial statements on the forms attached to this Order as
6 **Attachment A** (Financial Statement of Individual Defendant) for each Individual
7 Defendant, and **Attachment B** (Financial Statement of Corporate Defendant) for each
8 Corporate Defendant; and

9 B. completed **Attachment C** (IRS Form 4506, Request for Copy of a Tax
10 Return) for each Individual and Corporate Defendant.

11 **VII. FOREIGN ASSET REPATRIATION**

12 **IT IS FURTHER ORDERED** that within five (5) days following the service
13 of this Order, each Defendant shall:

14 A. Provide Plaintiffs' counsel and the Receiver with a full accounting,
15 verified under oath and accurate as of the date of this Order, of all Assets, Documents,
16 and accounts outside of the United States which are: (1) titled in the name,
17 individually or jointly, of any Defendant; (2) held by any person or entity for the
18 benefit of any Defendant or for the benefit of, any corporation, partnership, asset
19 protection trust, or other entity that is directly or indirectly owned, managed or
20 controlled by any Defendant; or (3) under the direct or indirect control, whether
21 jointly or singly, of any Defendant;

22 B. Take all steps necessary to provide Plaintiffs' counsel and Receiver
23 access to all Documents and records that may be held by third parties located outside
24 of the territorial United States of America, including signing the Consent to Release of
25 Financial Records appended to this Order as **Attachment D**.

26 C. Transfer to the territory of the United States all Documents and Assets
27 located in foreign countries which are: (1) titled in the name, individually or jointly, of
28 any Defendant; (2) held by any person or entity for the benefit of any Defendant or for

1 the benefit of, any corporation, partnership, asset protection trust, or other entity that
2 is directly or indirectly owned, managed or controlled by any Defendant; or (3) under
3 the direct or indirect control, whether jointly or singly, of any Defendant; and

4 D. The same business day as any repatriation, (1) notify the Receiver and
5 counsel for Plaintiffs of the name and location of the financial institution or other
6 entity that is the recipient of such Documents or Assets; and (2) serve this Order on
7 any such financial institution or other entity.

8 **VIII. NON-INTERFERENCE WITH REPATRIATION**

9 **IT IS FURTHER ORDERED** that Defendants, Defendants' officers, agents,
10 employees, and attorneys, and all other persons in active concert or participation with
11 any of them, who receive actual notice of this Order, whether acting directly or
12 indirectly, are hereby temporarily restrained and enjoined from taking any action,
13 directly or indirectly, which may result in the encumbrance or dissipation of foreign
14 Assets, or in the hindrance of the repatriation required by this Order, including, but
15 not limited to:

16 A. Sending any communication or engaging in any other act, directly or
17 indirectly, that results in a determination by a foreign trustee or other entity that a
18 "duress" event has occurred under the terms of a foreign trust agreement until such
19 time that all Defendants' Assets have been fully repatriated pursuant to this Order; or

20 B. Notifying any trustee, protector or other agent of any foreign trust or
21 other related entities of either the existence of this Order, or of the fact that
22 repatriation is required pursuant to a court order, until such time that all Defendants'
23 Assets have been fully repatriated pursuant to this Order.

24 **IX. CONSUMER CREDIT REPORTS**

25 **IT IS FURTHER ORDERED** that Plaintiffs may obtain credit reports
26 concerning any Defendant pursuant to Section 604(a)(1) of the Fair Credit Reporting
27 Act, 15 U.S.C. § 1681b(a)(1), and that, upon written request, any credit reporting
28 agency from which such reports are requested shall provide them to Plaintiffs.

1 **X. PRESERVATION OF RECORDS**

2 **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers, agents,
3 employees, and attorneys, and all other persons in active concert or participation with
4 any of them, who receive actual notice of this Order, whether acting directly or
5 indirectly, are hereby temporarily restrained and enjoined from:

6 A. Destroying, erasing, falsifying, writing over, mutilating, concealing,
7 altering, transferring, or otherwise disposing of, in any manner, directly or indirectly,
8 Documents that relate to: (1) the business, business practices, Assets, or business or
9 personal finances of any Defendant; (2) the business practices or finances of entities
10 directly or indirectly under the control of any Defendant; or (3) the business practices
11 or finances of entities directly or indirectly under common control with any other
12 Defendant; and

13 B. Failing to create and maintain Documents that, in reasonable detail,
14 accurately, fairly, and completely reflect Defendants’ incomes, disbursements,
15 transactions, and use of Defendants’ Assets.

16 **XI. REPORT OF NEW BUSINESS ACTIVITY**

17 **IT IS FURTHER ORDERED** that Defendants, Defendants’ officers, agents,
18 employees, and attorneys, and all other persons in active concert or participation with
19 any of them, who receive actual notice of this Order, whether acting directly or
20 indirectly, are hereby temporarily restrained and enjoined from creating, operating, or
21 exercising any control over any business entity, whether newly formed or previously
22 inactive, including any partnership, limited partnership, joint venture, sole
23 proprietorship, or corporation, without first providing Plaintiffs’ counsel and the
24 Receiver with a written statement disclosing: (1) the name of the business entity; (2)
25 the address and telephone number of the business entity; (3) the names of the business
26 entity’s officers, directors, principals, managers, and employees; and (4) a detailed
27 description of the business entity’s intended activities.

28 ///

1 **XII. TEMPORARY RECEIVER**

2 **IT IS FURTHER ORDERED** that David P. Stapleton of Stapleton Group is
3 appointed as temporary receiver of the Receivership Entities with full powers of an
4 equity receiver. The Receiver shall be solely the agent of the court in acting as
5 Receiver under this Order.

6 **XIII. DUTIES AND AUTHORITY OF RECEIVER**

7 **IT IS FURTHER ORDERED** that the Receiver is directed and authorized to
8 accomplish the following:

9 A. Assume full control of Receivership Entities by removing, as the
10 Receiver deems necessary or advisable, any director, officer, independent contractor,
11 employee, attorney, or agent of any Receivership Entity from control of, management
12 of, or participation in, the affairs of the Receivership Entity;

13 B. Take exclusive custody, control, and possession of all Assets and
14 Documents of, or in the possession, custody, or under the control of, any Receivership
15 Entity, wherever situated;

16 C. Take exclusive custody, control, and possession of all Documents or
17 Assets associated with credits, debits, or charges made on behalf of any Receivership
18 Entity, wherever situated, including reserve funds held by payment processors, credit
19 card processors, merchant banks, acquiring banks, independent sales organizations,
20 third party processors, payment gateways, insurance companies, or other entities;

21 D. Conserve, hold, manage, and prevent the loss of all Assets of the
22 Receivership Entities, and perform all acts necessary or advisable to preserve the
23 value of those Assets. The Receiver shall assume control over the income and profits
24 therefrom and all sums of money now or hereafter due or owing to the Receivership
25 Entities. The Receiver shall have full power to sue for, collect, and receive, all Assets
26 of the Receivership Entities and of other persons or entities whose interests are now
27 under the direction, possession, custody, or control of, the Receivership Entities,
28 provided, however, that the Receiver shall not attempt to collect any amount from a

1 consumer if the Receiver believes the consumer's debt to the Receivership Entities has
2 resulted from the deceptive acts or practices or other violations of law alleged in the
3 Complaint in this matter, without prior court approval;

4 E. Obtain, conserve, hold, manage, and prevent the loss of all Documents of
5 the Receivership Entities, and perform all acts necessary or advisable to preserve such
6 Documents. The Receiver shall: divert mail; preserve all Documents of the
7 Receivership Entities that are accessible via electronic means (such as online access to
8 financial accounts and access to electronic documents held onsite or by Electronic
9 Data Hosts), by changing usernames, passwords or other log-in credentials; take
10 possession of all electronic Documents of the Receivership Entities stored onsite or
11 remotely; take whatever steps necessary to preserve all such Documents; and obtain
12 the assistance of the FTC's Digital Forensic Unit for the purpose of obtaining
13 electronic documents stored onsite or remotely;

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

18 G. Make payments and disbursements from the receivership estate that are
19 necessary or advisable for carrying out the directions of, or exercising the authority
20 granted by, this Order, and to incur, or authorize the making of, such agreements as
21 may be necessary and advisable in discharging his or her duties as Receiver. The
22 Receiver shall apply to the court for prior approval of any payment of any debt or
23 obligation incurred by the Receivership Entities prior to the date of entry of this
24 Order, except payments that the Receiver deems necessary or advisable to secure
25 Assets of the Receivership Entities, such as rental payments;

26 H. Take all steps necessary to secure and take exclusive custody of each
27 location, if any, from which the Receivership Entities operate their businesses. Such
28 steps may include, but are not limited to, any of the following, as the Receiver deems

1 necessary or advisable: (1) securing the location by changing the locks and alarm
2 codes and disconnecting any internet access or other means of access to the
3 computers, servers, internal networks, or other records maintained at that location; and
4 (2) requiring any persons present at the location to leave the premises, to provide the
5 Receiver with proof of identification, and/or to demonstrate to the satisfaction of the
6 Receiver that such persons are not removing from the premises Documents or Assets
7 of the Receivership Entities. Law enforcement personnel, including, but not limited
8 to, police or sheriffs, may assist the Receiver in implementing these provisions to keep
9 the peace and maintain security. If requested by the Receiver, the United States
10 Marshal will provide appropriate and necessary assistance to the Receiver to
11 implement this Order and is authorized to use any necessary and reasonable force to
12 do so;

13 I. Take all steps necessary to prevent the modification, destruction, or
14 erasure of any web page or website registered to and operated, in whole or in part, by
15 any Defendants, and to provide access to all such web page or websites to Plaintiffs'
16 representatives, agents, and assistants, as well as Defendants and their representatives;

17 J. Enter into and cancel contracts and purchase insurance as advisable or
18 necessary;

19 K. Prevent the inequitable distribution of Assets and determine, adjust, and
20 protect the interests of consumers who have transacted business with the Receivership
21 Entities;

22 L. Make an accounting, as soon as practicable, of the Assets and financial
23 condition of the receivership and file the accounting with the court and deliver copies
24 thereof to all parties;

25 M. Institute, compromise, adjust, appear in, intervene in, defend, dispose of,
26 or otherwise become party to any legal action in state, federal or foreign courts or
27 arbitration proceedings as the Receiver deems necessary and advisable to preserve or
28 recover the Assets of the Receivership Entities, or to carry out the Receiver's mandate

1 under this Order, including but not limited to, actions challenging fraudulent or
2 voidable transfers;

3 N. Issue subpoenas to obtain Documents and records pertaining to the
4 Receivership, and conduct discovery in this action on behalf of the receivership estate,
5 in addition to obtaining other discovery as set forth in this Order;

6 O. Open one or more bank accounts at designated depositories for funds of
7 the Receivership Entities. The Receiver shall deposit all funds of the Receivership
8 Entities in such designated accounts and shall make all payments and disbursements
9 from the receivership estate from such accounts. The Receiver shall serve copies of
10 monthly account statements on all parties;

11 P. Maintain accurate records of all receipts and expenditures incurred as
12 Receiver;

13 Q. Allow the Plaintiffs' representatives, agents, and assistants, as well as
14 Defendants' representatives and Defendants themselves, reasonable access to the
15 premises of the Receivership Entities, or any other premises where the Receivership
16 Entities conduct business. The purpose of this access shall be to inspect and copy any
17 and all books, records, Documents, accounts, and other property owned by, or in the
18 possession of, the Receivership Entities or their agents. The Receiver shall have the
19 discretion to determine the time, manner, and reasonable conditions of such access;

20 R. Allow the Plaintiffs' representatives, agents, and assistants, as well as
21 Defendants and their representatives reasonable access to all Documents in the
22 possession, custody, or control of the Receivership Entities;

23 S. Cooperate with reasonable requests for information or assistance from
24 any state or federal civil or criminal law enforcement agency;

25 T. Suspend business operations of the Receivership Entities if in the
26 judgment of the Receiver such operations cannot be continued legally and profitably;

27 U. If the Receiver identifies a nonparty entity as a Receivership Entity,
28 promptly notify the entity as well as the parties, and inform the entity that it can

1 challenge the Receiver's determination by filing a motion with the court, provided,
2 however, that the Receiver may delay providing such notice until the Receiver has
3 established control of the nonparty entity and its assets and records, if the Receiver
4 determines that notice to the entity or the parties before the Receiver establishes
5 control over the entity may result in the destruction of records, dissipation of assets, or
6 any other obstruction of the Receiver's control of the entity; and

7 V. If in the Receiver's judgment the business operations cannot be continued
8 legally and profitably, take all steps necessary to ensure that any of the Receivership
9 Entities' web pages or websites relating to the activities alleged in the Complaint
10 cannot be accessed by the public, or are modified for consumer education and/or
11 informational purposes, and take all steps necessary to ensure that any telephone
12 numbers associated with the Receivership Entities cannot be accessed by the public,
13 or are answered solely to provide consumer education or information regarding the
14 status of operations.

15 **XIV. TRANSFER OF RECEIVERSHIP PROPERTY TO RECEIVER**

16 **IT IS FURTHER ORDERED** that Defendants and any other person, with
17 possession, custody or control of property of, or records relating to, the Receivership
18 Entities shall, upon notice of this Order by personal service or otherwise, fully
19 cooperate with and assist the Receiver in taking and maintaining possession, custody,
20 or control of the Assets and Documents of the Receivership Entities and immediately
21 transfer or deliver to the Receiver possession, custody, and control of, the following:

22 A. All Assets held by or for the benefit of the Receivership Entities;

23 B. All Documents or Assets associated with credits, debits, or charges made
24 on behalf of any Receivership Entity, wherever situated, including reserve funds held
25 by payment processors, credit card processors, merchant banks, acquiring banks,
26 independent sales organizations, third party processors, payment gateways, insurance
27 companies, or other entities;

28 C. All Documents of or pertaining to the Receivership Entities;

1 D. All computers, electronic devices, mobile devices and machines used to
2 conduct the business of the Receivership Entities;

3 E. All Assets and Documents belonging to other persons or entities whose
4 interests are under the direction, possession, custody, or control of the Receivership
5 Entities; and

6 F. All keys, codes, user names and passwords necessary to gain or to secure
7 access to any Assets or Documents of or pertaining to the Receivership Entities,
8 including access to their business premises, means of communication, accounts,
9 computer systems (onsite and remote), Electronic Data Hosts, or other property.

10 In the event any person or entity fails to deliver or transfer any Asset or
11 Document, or otherwise fails to comply with any provision of this Section, the
12 Receiver may file an Affidavit of Non-Compliance regarding the failure and a motion
13 seeking compliance or a contempt citation.

14 **XV. PROVISION OF INFORMATION TO RECEIVER**

15 **IT IS FURTHER ORDERED** that Defendants shall immediately provide to
16 the Receiver:

17 A. A list of all Assets and accounts of the Receivership Entities that are held
18 in any name other than the name of a Receivership Entity, or by any person or entity
19 other than a Receivership Entity;

20 B. A list of all agents, employees, officers, attorneys, servants and those
21 persons in active concert and participation with the Receivership Entities, or who have
22 been associated or done business with the Receivership Entities; and

23 C. A description of any documents covered by attorney-client privilege or
24 attorney work product, including files where such documents are likely to be located,
25 authors or recipients of such documents, and search terms likely to identify such
26 electronic documents.

27 ///

28 ///

1 **XVI. COOPERATION WITH THE RECEIVER**

2 **IT IS FURTHER ORDERED** that Defendants; Receivership Entities;
3 Defendants' or Receivership Entities' officers, agents, employees, and attorneys, all
4 other persons in active concert or participation with any of them, and any other person
5 with possession, custody, or control of property of or records relating to the
6 Receivership entities who receive actual notice of this Order shall fully cooperate with
7 and assist the Receiver. This cooperation and assistance shall include, but is not
8 limited to, providing information to the Receiver that the Receiver deems necessary to
9 exercise the authority and discharge the responsibilities of the Receiver under this
10 Order; providing any keys, codes, user names and passwords required to access any
11 computers, electronic devices, mobile devices, machines (onsite or remotely), and any
12 cloud account (including specific method to access account) or electronic file in any
13 medium; advising all persons who owe money to any Receivership Entity that all
14 debts should be paid directly to the Receiver; and transferring funds at the Receiver's
15 direction and producing records related to the Assets and sales of the Receivership
16 Entities.

17 **XVII. NON-INTERFERENCE WITH THE RECEIVER**

18 **IT IS FURTHER ORDERED** that Defendants, Receivership Entities,
19 Defendants' or Receivership Entities' officers, agents, employees, attorneys, and all
20 other persons in active concert or participation with any of them, who receive actual
21 notice of this Order, and any other person served with a copy of this Order, are hereby
22 restrained and enjoined from directly or indirectly:

23 A. Interfering with the Receiver's efforts to manage, or take custody,
24 control, or possession of, the Assets or Documents subject to the receivership;

25 B. Transacting any of the business of the Receivership Entities;

26 C. Transferring, receiving, altering, selling, encumbering, pledging,
27 assigning, liquidating, or otherwise disposing of any Assets owned, controlled, or in
28 the possession or custody of, or in which an interest is held or claimed by, the

1 Receivership Entities; or

2 D. Refusing to cooperate with the Receiver or the Receiver's duly
3 authorized agents in the exercise of their duties or authority under any order of the
4 court.

5 **XVIII. STAY OF ACTIONS**

6 **IT IS FURTHER ORDERED** that, except by leave of the court, during the
7 pendency of the receivership ordered herein, Defendants, Defendants' officers, agents,
8 employees, attorneys, and all other persons in active concert or participation with any
9 of them, who receive actual notice of this Order, and their corporations, subsidiaries,
10 divisions, or affiliates, and all investors, creditors, stockholders, lessors, customers
11 and other persons seeking to establish or enforce any claim, right, or interest against or
12 on behalf of Defendants, and all others acting for or on behalf of such persons, are
13 hereby enjoined from taking action that would interfere with the exclusive jurisdiction
14 of the court over the Assets or Documents of the Receivership Entities, including, but
15 not limited to:

16 A. Filing or assisting in the filing of a petition for relief under the
17 Bankruptcy Code, 11 U.S.C. § 101 et seq., or of any similar insolvency proceeding on
18 behalf of the Receivership Entities;

19 B. Commencing, prosecuting, or continuing a judicial, administrative, or
20 other action or proceeding against the Receivership Entities, including the issuance or
21 employment of process against the Receivership Entities, except that such actions may
22 be commenced if necessary to toll any applicable statute of limitations;

23 C. Filing or enforcing any lien on any asset of the Receivership Entities,
24 taking or attempting to take possession, custody, or control of any Asset of the
25 Receivership Entities; or attempting to foreclose, forfeit, alter, or terminate any
26 interest in any Asset of the Receivership Entities, whether such acts are part of a
27 judicial proceeding, are acts of self-help, or otherwise.

28 ///

1 This Order does not stay: (1) the commencement or continuation of a criminal
2 action or proceeding; (2) the commencement or continuation of an action or
3 proceeding by a governmental unit to enforce such governmental unit's police or
4 regulatory power; or (3) the enforcement of a judgment, other than a money judgment,
5 obtained in an action or proceeding by a governmental unit to enforce such
6 governmental unit's police or regulatory power.

7 **XIX. COMPENSATION OF RECEIVER**

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

18 **XX. RECEIVER'S BOND**

19 **IT IS FURTHER ORDERED** that the Receiver shall file with the Clerk of the
20 court a bond in the sum of \$35,000 with sureties to be approved by the court, on the
21 condition that the Receiver will well and truly perform the duties of the office and
22 abide by and perform all acts the court directs. *See* 28 U.S.C. § 754.

23 **XXI. TURNOVER OF BUSINESS RECORDS**

24 **IT IS FURTHER ORDERED** that Defendants shall contact Plaintiffs'
25 counsel, within three (3) days of the service of this Order, to make arrangements for
26 production of the following Documents for inspection, inventory, and/or copying:

27 A. All documents and communications related to the business activities
28 alleged in the Complaint;

1 B. All documents and communications with current, former, and prospective
2 consumers;

3 C. All documents and communications related to the business premises,
4 storage facilities, mailboxes, virtual offices, and virtual platforms used in connection
5 with the business activities alleged in the Complaint;

6 D. All documents and communications reflecting or relating to the
7 ownership, sale, or transfer of Defendants' assets.

8 **XXII. DISTRIBUTION OF ORDER BY DEFENDANTS**

9 **IT IS FURTHER ORDERED** that Defendants shall immediately provide a
10 copy of this Order to each affiliate, telemarketer, marketer, sales entity, successor,
11 assign, member, officer, director, employee, agent, independent contractor, client,
12 attorney, spouse, subsidiary, division, and representative of any Defendant, and shall,
13 within ten (10) days from the date of entry of this Order, provide Plaintiffs and the
14 Receiver with a sworn statement that this provision of the Order has been satisfied,
15 which statement shall include the names, physical addresses, phone number, and email
16 addresses of each such person or entity who received a copy of the Order.

17 Furthermore, Defendants shall not take any action that would encourage officers,
18 agents, members, directors, employees, salespersons, independent contractors,
19 attorneys, subsidiaries, affiliates, successors, assigns or other persons or entities in
20 active concert or participation with them to disregard this Order or believe that they
21 are not bound by its provisions.

22 **XXIII. EXPEDITED DISCOVERY**

23 **IT IS FURTHER ORDERED** that, notwithstanding the provisions of the
24 Federal Rules of Civil Procedure 26(d) and (f) and 30(a)(2)(A)(iii), and pursuant to
25 Federal Rules of Civil Procedure 30(a), 33, 34, and 45, Plaintiffs and the Receiver are
26 granted leave, at any time after service of this Order, to conduct limited expedited
27 discovery for the purpose of discovering: (1) the nature, location, status, and extent of
28 Defendants' Assets; (2) the nature, location, and extent of Defendants' business

1 transactions and operations; (3) the nature, location, existence, and status of
2 documents reflecting Defendants' business transactions and operations; or (4)
3 compliance with this Order. The limited expedited discovery set forth in this Section
4 shall proceed as follows:

5 A. Plaintiffs and the Receiver may take the deposition of parties and non-
6 parties. Seventy-two (72) hours' notice shall be sufficient notice for such depositions.
7 The limitations and conditions set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) of the
8 Federal Rules of Civil Procedure regarding subsequent depositions of an individual
9 shall not apply to depositions taken pursuant to this Section. Any such deposition
10 taken pursuant to this Section shall not be counted towards the deposition limit set
11 forth in Rules 30(a)(2)(A) and 31(a)(2)(A) and depositions may be taken by telephone
12 or other remote electronic means.

13 B. Plaintiffs and the Receiver may serve upon parties requests for
14 production of Documents or inspection that require production or inspection within
15 five (5) days of service, provided, however, that three (3) days of notice shall be
16 deemed sufficient for the production of any such Documents that are maintained or
17 stored only in an electronic format.

18 C. Plaintiffs and the Receiver may serve upon parties interrogatories that
19 require response within five (5) days after Plaintiffs serves such interrogatories;

20 D. Plaintiffs and the Receiver may serve subpoenas upon non-parties that
21 direct production or inspection within five (5) days of service.

22 E. Service of discovery upon a party to this action, taken pursuant to this
23 Section, shall be sufficient if made by facsimile, email, or by overnight delivery.

24 F. Any expedited discovery taken pursuant to this Section is in addition to,
25 and is not subject to, the limits on discovery set forth in the Federal Rules of Civil
26 Procedure and the Local Rules of the court. The expedited discovery permitted by
27 this Section does not require a meeting or conference of the parties, pursuant to Rules
28 26(d) & (f) of the Federal Rules of Civil Procedure.

1 G. The parties are exempted from making initial disclosures under Federal
2 Rule of Civil Procedure 26(a)(1) until further order of the court.

3 **XXIV. SERVICE OF THIS ORDER**

4 **IT IS FURTHER ORDERED** that copies of this Order as well as the
5 Application for Temporary Restraining Order and all other pleadings, Documents, and
6 exhibits filed contemporaneously with that Application (other than the Complaint and
7 Summons), may be served by any means, including facsimile transmission, electronic
8 mail or other electronic messaging, personal or overnight delivery, U.S. Mail or
9 FedEx, by agents and employees of Plaintiffs, by any law enforcement agency, or by
10 private process server, upon any Defendant or any person (including any financial
11 institution) that may have possession, custody or control of any Asset or Document of
12 any Defendant, or that may be subject to any provision of this Order pursuant to Rule
13 65(d)(2) of the Federal Rules of Civil Procedure. For purposes of this Section, service
14 upon any branch, subsidiary, affiliate or office of any entity shall effect service upon
15 the entire entity.

16 **XXV. CORRESPONDENCE AND SERVICE ON PLAINTIFFS**

17 **IT IS FURTHER ORDERED** that, for the purpose of this Order, all
18 correspondence and service of pleadings on Plaintiffs shall be addressed to:

<p>19 Miles D. Freeman 20 mfreeman@ftc.gov 21 Karina A. Layugan 22 klayugan@ftc.gov 23 Carla L. Cheung 24 ccheung1@ftc.gov 25 Federal Trade Commission 26 10990 Wilshire Boulevard, Suite 400 27 Los Angeles, CA 90024 28 Tel: (310) 824-4300 Fax: (310) 824-4380</p> <p><i>Attorneys for Plaintiff Federal Trade Commission</i></p>	<p>Taylor Steinbacher Taylor.Steinbacher@dfpi.ca.gov Louis Laverone Louis.Laverone@dfpi.ca.gov California Department of Financial Protection & Innovation 320 West 4th Street, Suite 750 Los Angeles, CA 90013 Tel: (213) 576-7500 Fax: (213) 576-7181</p> <p><i>Attorneys for Plaintiff California Department of Financial Protection & Innovation</i></p>
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1 **XXVI. PRELIMINARY INJUNCTION HEARING**

2 **IT IS FURTHER ORDERED** that, pursuant to Federal Rule of Civil
3 Procedure 65(b), Defendants shall appear before the court to show cause (“OSC”)
4 why the court should not enter a preliminary injunction against Defendants, pending
5 the court’s final ruling on the Complaint, enjoining the violations of the law alleged in
6 the Complaint, continuing the freeze of their Assets, continuing the receivership, and
7 imposing such additional relief as may be appropriate. The hearing on the OSC shall
8 proceed in Courtroom 6B of the United States Courthouse located at 350 W. 1st
9 Street, Los Angeles, CA 90012, on September 28, 2022 at 9:00 a.m., unless otherwise
10 stipulated by the parties and approved by the court.

11 **XXVII. SUBMISSIONS REGARDING THE PRELIMINARY INJUNCTION**

12 **IT IS FURTHER ORDERED** that:

13 A. Defendants shall file with the court and serve on Plaintiffs’ counsel any
14 answering pleadings, affidavits, motions, expert reports or declarations, or legal
15 memoranda no later than five (5) days prior to the OSC hearing scheduled pursuant to
16 this Order. Plaintiffs may file responsive or supplemental pleadings, materials,
17 affidavits, or memoranda with the court and serve the same on counsel for Defendants
18 no later than two (2) days prior to the OSC hearing, provided that such affidavits,
19 pleadings, motions, expert reports, declarations, legal memoranda, or oppositions
20 must be served by personal or overnight delivery, facsimile or email, and be received
21 by the other party or parties no later than 5:00 p.m. (PDT) on the appropriate dates set
22 forth in this Section.

23 B. An evidentiary hearing on Plaintiffs’ request for a preliminary injunction
24 is not necessary unless Defendants demonstrate that they have, and intend to
25 introduce, evidence that raises a genuine and material factual issue. The question of
26 whether the court should enter a preliminary injunction shall be resolved on the
27 pleadings, declarations, exhibits, and memoranda filed by, and oral argument of, the
28 parties. Live testimony shall be heard only on further order of the court. Any motion

1 to permit such testimony shall be filed with the court and served on counsel for the
2 other parties at least five (5) days prior to the preliminary injunction hearing in this
3 matter. Such motion shall set forth the name, address, and telephone number of each
4 proposed witness, a detailed summary or affidavit revealing the substance of each
5 proposed witness's expected testimony, and an explanation of why the taking of live
6 testimony would be helpful to the court. Any papers opposing a timely motion to
7 present live testimony or to present live testimony in response to another party's
8 timely motion to present live testimony shall be filed with the court and served on the
9 other parties at least three (3) days prior to the OSC cause hearing, provided, however,
10 that service shall be performed by personal or overnight delivery, facsimile or email,
11 and Documents shall be delivered so that they shall be received by the other parties no
12 later than 5:00 p.m. (PDT) on the appropriate dates provided in this Section.

13 **XXVIII. DURATION OF THE ORDER**

14 **IT IS FURTHER ORDERED** that this Order shall expire fourteen (14) days
15 from the date of entry noted below, unless within such time, the Order is extended for
16 an additional period pursuant to Federal Rule of Civil Procedure 65(b)(2).

17 **XXIX. RETENTION OF JURISDICTION**

18 **IT IS FURTHER ORDERED** that the court shall retain jurisdiction of this
19 matter for all purposes.

20
21 **IT IS SO ORDERED.**

22
23 Dated: September 14, 2022



24
25 **FERNANDO L. AENLLE-ROCHA**
26 United States District Judge
27
28

ATTACHMENT A

FEDERAL TRADE COMMISSION

FINANCIAL STATEMENT OF INDIVIDUAL DEFENDANT

Definitions and Instructions:

1. Complete all items. Enter "None" or "N/A" ("Not Applicable") in the first field only of any item that does not apply to you. If you cannot fully answer a question, explain why.
2. "Dependents" include your spouse, live-in companion, dependent children, or any other person, whom you or your spouse (or your children's other parent) claimed or could have claimed as a dependent for tax purposes at any time during the past five years.
3. "Assets" and "Liabilities" include ALL assets and liabilities, located within the United States or any foreign country or territory, whether held individually or jointly and whether held by you, your spouse, or your dependents, or held by others for the benefit of you, your spouse, or your dependents.
4. Attach continuation pages as needed. On the financial statement, state next to the Item number that the Item is being continued. On the continuation page(s), identify the Item number(s) being continued.
5. Type or print legibly.
6. Initial each page in the space provided in the lower right corner.
7. Sign and date the completed financial statement on the last page.

Penalty for False Information:

Federal law provides that any person may be imprisoned for not more than five years, fined, or both, if such person:

(1) "in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact; makes any materially false, fictitious or fraudulent statement or representation; or makes or uses any false writing or document knowing the same to contain any materially false, fictitious or fraudulent statement or entry" (18 U.S.C. § 1001);

(2) "in any . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true" (18 U.S.C. § 1621); or

(3) "in any (. . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code) in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information . . . knowing the same to contain any false material declaration" (18 U.S.C. § 1623).

For a felony conviction under the provisions cited above, federal law provides that the fine may be not more than the greater of (i) \$250,000 for an individual or \$500,000 for a corporation, or (ii) if the felony results in pecuniary gain to any person or pecuniary loss to any person other than the defendant, the greater of twice the gross gain or twice the gross loss. 18 U.S.C. § 3571.

BACKGROUND INFORMATION

Item 1. Information About You

Full Name	Social Security No.		
Current Address of Primary Residence	Driver's License No.		State Issued
	Phone Numbers Home: () Fax: ()	Date of Birth: / / (mm/dd/yyyy)	
	Place of Birth		
<input type="checkbox"/> Rent <input type="checkbox"/> Own From (Date): / / (mm/dd/yyyy)	E-Mail Address		
Internet Home Page			

Previous Addresses for past five years (if required, use additional pages at end of form)

Address	From: / / (mm/dd/yyyy)	Until: / / (mm/dd/yyyy)
	<input type="checkbox"/> Rent <input type="checkbox"/> Own	
Address	From: / /	Until: / /
	<input type="checkbox"/> Rent <input type="checkbox"/> Own	
Address	From: / /	Until: / /
	<input type="checkbox"/> Rent <input type="checkbox"/> Own	
Identify any other name(s) and/or social security number(s) you have used, and the time period(s) during which they were used:		

Item 2. Information About Your Spouse or Live-In Companion

Spouse/Companion's Name	Social Security No.	Date of Birth / / (mm/dd/yyyy)
Address (if different from yours)	Phone Number ()	Place of Birth
	<input type="checkbox"/> Rent <input type="checkbox"/> Own From (Date): / / (mm/dd/yyyy)	
Identify any other name(s) and/or social security number(s) you have used, and the time period(s) during which they were used:		
Employer's Name and Address	Job Title	
	Years in Present Job	Annual Gross Salary/Wages \$

Item 3. Information About Your Previous Spouse

Name and Address	Social Security No.
	Date of Birth / / (mm/dd/yyyy)

Item 4. Contact Information (name and address of closest living relative other than your spouse)

Name and Address	Phone Number ()
------------------	------------------------

Initials: _____

Item 5. Information About Dependents (whether or not they reside with you)

Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	
Name and Address	Social Security No.	Date of Birth / / (mm/dd/yyyy)
	Relationship	

Item 6. Employment Information/Employment Income

Provide the following information for this year-to-date and for each of the previous five full years, for each business entity of which you were a director, officer, member, partner, employee (including self-employment), agent, owner, shareholder, contractor, participant or consultant at any time during that period. "Income" includes, but is not limited to, any salary, commissions, distributions, draws, consulting fees, loans, loan payments, dividends, royalties, and benefits for which you did not pay (e.g., health insurance premiums, automobile lease or loan payments) received by you or anyone else on your behalf.

Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	From (Month/Year) /	To (Month/Year) /		\$
	/	/		\$
	/	/		\$
	/	/		\$

Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	From (Month/Year) /	To (Month/Year) /		\$
	/	/		\$
	/	/		\$
	/	/		\$

Company Name and Address	Dates Employed		Income Received: Y-T-D & 5 Prior Yrs.	
	From (Month/Year) /	To (Month/Year) /	Year	Income
Ownership Interest? <input type="checkbox"/> Yes <input type="checkbox"/> No			20	\$
Positions Held	From (Month/Year) /	To (Month/Year) /		\$
	/	/		\$
	/	/		\$
	/	/		\$

Initials: _____

Item 7. Pending Lawsuits Filed By or Against You or Your Spouse

List all pending lawsuits that have been filed by or against you or your spouse in any court or before an administrative agency in the United States or in any foreign country or territory. **Note:** At Item 12, list lawsuits that resulted in final judgments or settlements in your favor. At Item 21, list lawsuits that resulted in final judgments or settlements against you.

Caption of Proceeding	Court or Agency and Location	Case No.	Nature of Proceeding	Relief Requested	Status or Disposition

Item 8. Safe Deposit Boxes

List all safe deposit boxes, located within the United States or in any foreign country or territory, whether held individually or jointly and whether held by you, your spouse, or any of your dependents, or held by others for the benefit of you, your spouse, or any of your dependents.

Name of Owner(s)	Name & Address of Depository Institution	Box No.	Contents

Initials: _____

FINANCIAL INFORMATION

REMINDER: When an item asks for information regarding your "assets" and "liabilities" include ALL assets and liabilities, located within the United States or in any foreign country or territory, or institution, whether held individually or jointly, and whether held by you, your spouse, or any of your dependents, or held by others for the benefit of you, your spouse, or any of your dependents. In addition, provide all documents requested in Item 24 with your completed Financial Statement.

ASSETS

Item 9. Cash, Bank, and Money Market Accounts

List cash on hand (as opposed to cash in bank accounts or other financial accounts) and all bank accounts, money market accounts, or other financial accounts, including but not limited to checking accounts, savings accounts, and certificates of deposit. The term "cash on hand" includes but is not limited to cash in the form of currency, uncashed checks, and money orders.

a. Amount of Cash on Hand \$	Form of Cash on Hand		
b. Name on Account	Name & Address of Financial Institution	Account No.	Current Balance
			\$
			\$
			\$
			\$
			\$

Item 10. Publicly Traded Securities

List all publicly traded securities, including but not limited to, stocks, stock options, corporate bonds, mutual funds, U.S. government securities (including but not limited to treasury bills and treasury notes), and state and municipal bonds. Also list any U.S. savings bonds.

Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	
Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	
Owner of Security	Issuer	Type of Security	No. of Units Owned
Broker House, Address	Broker Account No.		
	Current Fair Market Value \$	Loan(s) Against Security \$	

Initials: _____

Item 11. Non-Public Business and Financial Interests

List all non-public business and financial interests, including but not limited to any interest in a non-public corporation, subchapter-S corporation, limited liability corporation ("LLC"), general or limited partnership, joint venture, sole proprietorship, international business corporation or personal investment corporation, and oil or mineral lease.

Entity's Name & Address	Type of Business or Financial Interest (e.g., LLC, partnership)	Owner (e.g., self, spouse)	Ownership %	If Officer, Director, Member or Partner, Exact Title

Item 12. Amounts Owed to You, Your Spouse, or Your Dependents

Debtor's Name & Address	Date Obligation Incurred (Month/Year) /	Original Amount Owed \$	Nature of Obligation (if the result of a final court judgment or settlement, provide court name and docket number)
	Current Amount Owed \$	Payment Schedule \$	
Debtor's Telephone	Debtor's Relationship to You		
Debtor's Name & Address	Date Obligation Incurred (Month/Year) /	Original Amount Owed \$	
	Current Amount Owed \$	Payment Schedule \$	Nature of Obligation (if the result of a final court judgment or settlement, provide court name and docket number)
Debtor's Telephone	Debtor's Relationship to You		

Item 13. Life Insurance Policies

List all life insurance policies (including endowment policies) with any cash surrender value.

Insurance Company's Name, Address, & Telephone No.	Beneficiary	Policy No.	Face Value \$
	Insured	Loans Against Policy \$	Surrender Value \$
Insurance Company's Name, Address, & Telephone No.	Beneficiary	Policy No.	Face Value \$
	Insured	Loans Against Policy \$	Surrender Value \$

Item 14. Deferred Income Arrangements

List all deferred income arrangements, including but not limited to, deferred annuities, pensions plans, profit-sharing plans, 401(k) plans, IRAs, Keoghs, other retirement accounts, and college savings plans (e.g., 529 Plans).

Trustee or Administrator's Name, Address & Telephone No.	Name on Account		Account No.
	Date Established / / (mm/dd/yyyy)	Type of Plan	Surrender Value before Taxes and Penalties \$
Trustee or Administrator's Name, Address & Telephone No.	Name on Account		Account No.
	Date Established / /	Type of Plan	Surrender Value before Taxes and Penalties \$

Initials: _____

Item 15. Pending Insurance Payments or Inheritances

List any pending insurance payments or inheritances owed to you.

Type	Amount Expected	Date Expected (mm/dd/yyyy)
	\$	/ /
	\$	/ /
	\$	/ /

Item 16. Vehicles

List all cars, trucks, motorcycles, boats, airplanes, and other vehicles.

Vehicle Type	Year	Registered Owner's Name	Purchase Price \$	Original Loan Amount \$	Current Balance \$
Make		Registration State & No.	Account/Loan No.	Current Value \$	Monthly Payment \$
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price \$	Original Loan Amount \$	Current Balance \$
Make		Registration State & No.	Account/Loan No.	Current Value \$	Monthly Payment \$
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price \$	Original Loan Amount \$	Current Balance \$
Make		Registration State & No.	Account/Loan No.	Current Value \$	Monthly Payment \$
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price \$	Original Loan Amount \$	Current Balance \$
Make		Registration State & No.	Account/Loan No.	Current Value \$	Monthly Payment \$
Model		Address of Vehicle's Location	Lender's Name and Address		
Vehicle Type	Year	Registered Owner's Name	Purchase Price \$	Original Loan Amount \$	Current Balance \$
Make		Registration State & No.	Account/Loan No.	Current Value \$	Monthly Payment \$
Model		Address of Vehicle's Location	Lender's Name and Address		

Item 17. Other Personal Property

List all other personal property not listed in Items 9-16 by category, whether held for personal use, investment or any other reason, including but not limited to coins, stamps, artwork, gemstones, jewelry, bullion, other collectibles, copyrights, patents, and other intellectual property.

Property Category (e.g., artwork, jewelry)	Name of Owner	Property Location	Acquisition Cost	Current Value
			\$	\$
			\$	\$
			\$	\$

Initials: _____

Item 18. Real Property

List all real property interests (including any land contract)

Property's Location		Type of Property	Name(s) on Title or Contract and Ownership Percentages	
Acquisition Date (mm/dd/yyyy) / /	Purchase Price \$	Current Value \$	Basis of Valuation	
Lender's Name and Address		Loan or Account No.	Current Balance On First Mortgage or Contract \$	
			Monthly Payment \$	
Other Mortgage Loan(s) (describe)		Monthly Payment \$	<input type="checkbox"/> Rental Unit Monthly Rent Received \$	
		Current Balance \$		
Property's Location		Type of Property	Name(s) on Title or Contract and Ownership Percentages	
Acquisition Date (mm/dd/yyyy) / /	Purchase Price \$	Current Value \$	Basis of Valuation	
Lender's Name and Address		Loan or Account No.	Current Balance On First Mortgage or Contract \$	
			Monthly Payment \$	
Other Mortgage Loan(s) (describe)		Monthly Payment \$	<input type="checkbox"/> Rental Unit Monthly Rent Received \$	
		Current Balance \$		

LIABILITIES**Item 19. Credit Cards**

List each credit card account held by you, your spouse, or your dependents, and any other credit cards that you, your spouse, or your dependents use, whether issued by a United States or foreign financial institution.

Name of Credit Card (e.g., Visa, MasterCard, Department Store)	Account No.	Name(s) on Account	Current Balance
			\$
			\$
			\$
			\$
			\$

Item 20. Taxes Payable

List all taxes, such as income taxes or real estate taxes, owed by you, your spouse, or your dependents.

Type of Tax	Amount Owed	Year Incurred
	\$	
	\$	
	\$	

Initials: _____

Item 21. Other Amounts Owed by You, Your Spouse, or Your Dependents

List all other amounts, not listed elsewhere in this financial statement, owed by you, your spouse, or your dependents.

Lender/Creditor's Name, Address, and Telephone No.	Nature of Debt (if the result of a court judgment or settlement, provide court name and docket number)		
	Lender/Creditor's Relationship to You		

Date Liability Was Incurred / / (mm/dd/yyyy)	Original Amount Owed \$	Current Amount Owed \$	Payment Schedule
--	----------------------------	---------------------------	------------------

Lender/Creditor's Name, Address, and Telephone No.	Nature of Debt (if the result of a court judgment or settlement, provide court name and docket number)		
	Lender/Creditor's Relationship to You		

Date Liability Was Incurred / / (mm/dd/yyyy)	Original Amount Owed \$	Current Amount Owed \$	Payment Schedule
--	----------------------------	---------------------------	------------------

OTHER FINANCIAL INFORMATION**Item 22. Trusts and Escrows**

List all funds and other assets that are being held in trust or escrow by any person or entity for you, your spouse, or your dependents. Include any legal retainers being held on your behalf by legal counsel. Also list all funds or other assets that are being held in trust or escrow by you, your spouse, or your dependents, for any person or entity.

Trustee or Escrow Agent's Name & Address	Date Established (mm/dd/yyyy)	Grantor	Beneficiaries	Present Market Value of Assets*
	/ /			\$
	/ /			\$
	/ /			\$

*If the market value of any asset is unknown, describe the asset and state its cost, if you know it.

Item 23. Transfers of Assets

List each person or entity to whom you have transferred, in the aggregate, more than \$5,000 in funds or other assets during the previous five years by loan, gift, sale, or other transfer (exclude ordinary and necessary living and business expenses paid to unrelated third parties). For each such person or entity, state the total amount transferred during that period.

Transferee's Name, Address, & Relationship	Property Transferred	Aggregate Value*	Transfer Date (mm/dd/yyyy)	Type of Transfer (e.g., Loan, Gift)
		\$	/ /	
		\$	/ /	
		\$	/ /	

*If the market value of any asset is unknown, describe the asset and state its cost, if you know it.

Initials: _____

Item 24. Document Requests

Provide copies of the following documents with your completed Financial Statement.

	Federal tax returns filed during the last three years by or on behalf of you, your spouse, or your dependents.
	All applications for bank loans or other extensions of credit (other than credit cards) that you, your spouse, or your dependents have submitted within the last two years, including by obtaining copies from lenders if necessary.
Item 9	For each bank account listed in Item 9, all account statements for the past 3 years.
Item 11	For each business entity listed in Item 11, provide (including by causing to be generated from accounting records) the most recent balance sheet, tax return, annual income statement, the most recent year-to-date income statement, and all general ledger files from account records.
Item 17	All appraisals that have been prepared for any property listed in Item 17, including appraisals done for insurance purposes. You may exclude any category of property where the total appraised value of all property in that category is less than \$2,000.
Item 18	All appraisals that have been prepared for real property listed in Item 18.
Item 21	Documentation for all debts listed in Item 21.
Item 22	All executed documents for any trust or escrow listed in Item 22. Also provide any appraisals, including insurance appraisals that have been done for any assets held by any such trust or in any such escrow.

SUMMARY FINANCIAL SCHEDULES**Item 25. Combined Balance Sheet for You, Your Spouse, and Your Dependents**

Assets		Liabilities	
Cash on Hand (Item 9)	\$	Loans Against Publicly Traded Securities (Item 10)	\$
Funds Held in Financial Institutions (Item 9)	\$	Vehicles - Liens (Item 16)	\$
U.S. Government Securities (Item 10)	\$	Real Property – Encumbrances (Item 18)	\$
Publicly Traded Securities (Item 10)	\$	Credit Cards (Item 19)	\$
Non-Public Business and Financial Interests (Item 11)	\$	Taxes Payable (Item 20)	\$
Amounts Owed to You (Item 12)	\$	Amounts Owed by You (Item 21)	\$
Life Insurance Policies (Item 13)	\$	Other Liabilities (Itemize)	
Deferred Income Arrangements (Item 14)	\$		\$
Vehicles (Item 16)	\$		\$
Other Personal Property (Item 17)	\$		\$
Real Property (Item 18)	\$		\$
Other Assets (Itemize)			\$
	\$		\$
	\$		\$
	\$		\$
Total Assets	\$	Total Liabilities	\$

Item 26. Combined Current Monthly Income and Expenses for You, Your Spouse, and Your Dependents

Provide the current monthly income and expenses for you, your spouse, and your dependents. Do not include credit card payments separately; rather, include credit card expenditures in the appropriate categories.

Income (State source of each item)		Expenses	
Salary - After Taxes	\$	Mortgage or Rental Payments for Residence(s)	\$
Source:			
Fees, Commissions, and Royalties	\$	Property Taxes for Residence(s)	\$
Source:			
Interest	\$	Rental Property Expenses, Including Mortgage Payments, Taxes, and Insurance	\$
Source:			
Dividends and Capital Gains	\$	Car or Other Vehicle Lease or Loan Payments	\$
Source:			
Gross Rental Income	\$	Food Expenses	\$
Source:			
Profits from Sole Proprietorships	\$	Clothing Expenses	\$
Source:			
Distributions from Partnerships, S-Corporations, and LLCs	\$	Utilities	\$
Source:			

Initials: _____

Item 26. Combined Current Monthly Income and Expenses for You, Your Spouse, and Your Dependents (cont.)			
Distributions from Trusts and Estates Source:	\$	Medical Expenses, Including Insurance	\$
Distributions from Deferred Income Arrangements Source:	\$	Other Insurance Premiums	\$
Social Security Payments	\$	Other Transportation Expenses	\$
Alimony/Child Support Received	\$	Other Expenses (Itemize)	
Gambling Income	\$		\$
Other Income (Itemize)			\$
	\$		\$
	\$		\$
	\$		\$
Total Income	\$	Total Expenses	\$

ATTACHMENTS

Item 27. Documents Attached to this Financial Statement

List all documents that are being submitted with this financial statement. For any Item 24 documents that are not attached, explain why.

Item No. Document Relates To	Description of Document

I am submitting this financial statement with the understanding that it may affect action by the Federal Trade Commission or a federal court. I have used my best efforts to obtain the information requested in this statement. The responses I have provided to the items above are true and contain all the requested facts and information of which I have notice or knowledge. I have provided all requested documents in my custody, possession, or control. I know of the penalties for false statements under 18 U.S.C. § 1001, 18 U.S.C. § 1621, and 18 U.S.C. § 1623 (five years imprisonment and/or fines). I certify under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on:

(Date)

Signature

ATTACHMENT B

FEDERAL TRADE COMMISSION

FINANCIAL STATEMENT OF CORPORATE DEFENDANT

Instructions:

1. Complete all items. Enter "None" or "N/A" ("Not Applicable") where appropriate. If you cannot fully answer a question, explain why.
2. The font size within each field will adjust automatically as you type to accommodate longer responses.
3. In completing this financial statement, "the corporation" refers not only to this corporation but also to each of its predecessors that are not named defendants in this action.
4. When an Item asks for information about assets or liabilities "held by the corporation," include ALL such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.
5. Attach continuation pages as needed. On the financial statement, state next to the Item number that the Item is being continued. On the continuation page(s), identify the Item number being continued.
6. Type or print legibly.
7. An officer of the corporation must sign and date the completed financial statement on the last page and initial each page in the space provided in the lower right corner.

Penalty for False Information:

Federal law provides that any person may be imprisoned for not more than five years, fined, or both, if such person:

- (1) "in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry" (18 U.S.C. § 1001);
- (2) "in any . . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true" (18 U.S.C. § 1621); or
- (3) "in any (. . . statement under penalty of perjury as permitted under section 1746 of title 28, United States Code) in any proceeding before or ancillary to any court or grand jury of the United States knowingly makes any false material declaration or makes or uses any other information . . . knowing the same to contain any false material declaration." (18 U.S.C. § 1623)

For a felony conviction under the provisions cited above, federal law provides that the fine may be not more than the greater of (i) \$250,000 for an individual or \$500,000 for a corporation, or (ii) if the felony results in pecuniary gain to any person or pecuniary loss to any person other than the defendant, the greater of twice the gross gain or twice the gross loss. 18 U.S.C. § 3571.

BACKGROUND INFORMATION

Item 1. General Information

Corporation's Full Name _____

Primary Business Address _____ From (Date) _____

Telephone No. _____ Fax No. _____

E-Mail Address _____ Internet Home Page _____

All other current addresses & previous addresses for past five years, including post office boxes and mail drops:

Address _____ From/Until _____

Address _____ From/Until _____

Address _____ From/Until _____

All predecessor companies for past five years:

Name & Address _____ From/Until _____

Name & Address _____ From/Until _____

Name & Address _____ From/Until _____

Item 2. Legal Information

Federal Taxpayer ID No. _____ State & Date of Incorporation _____

State Tax ID No. _____ State _____ Profit or Not For Profit _____

Corporation's Present Status: Active _____ Inactive _____ Dissolved _____

If Dissolved: Date dissolved _____ By Whom _____

Reasons _____

Fiscal Year-End (Mo./Day) _____ Corporation's Business Activities _____

Item 3. Registered Agent

Name of Registered Agent _____

Address _____ Telephone No. _____

Item 4. Principal Stockholders

List all persons and entities that own at least 5% of the corporation's stock.

<u>Name & Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____

Item 5. Board Members

List all members of the corporation's Board of Directors.

<u>Name & Address</u>	<u>% Owned</u>	<u>Term (From/Until)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Item 6. Officers

List all of the corporation's officers, including *de facto* officers (individuals with significant management responsibility whose titles do not reflect the nature of their positions).

<u>Name & Address</u>	<u>% Owned</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Item 7. Businesses Related to the Corporation

List all corporations, partnerships, and other business entities in which this corporation has an ownership interest.

<u>Name & Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

State which of these businesses, if any, has ever transacted business with the corporation _____

Item 8. Businesses Related to Individuals

List all corporations, partnerships, and other business entities in which the corporation’s principal stockholders, board members, or officers (i.e., the individuals listed in Items 4 - 6 above) have an ownership interest.

<u>Individual’s Name</u>	<u>Business Name & Address</u>	<u>Business Activities</u>	<u>% Owned</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

State which of these businesses, if any, have ever transacted business with the corporation _____

Item 9. Related Individuals

List all related individuals with whom the corporation has had any business transactions during the three previous fiscal years and current fiscal year-to-date. A “related individual” is a spouse, sibling, parent, or child of the principal stockholders, board members, and officers (i.e., the individuals listed in Items 4 - 6 above).

<u>Name and Address</u>	<u>Relationship</u>	<u>Business Activities</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Item 10. Outside Accountants

List all outside accountants retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>	<u>CPA/PA?</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Item 11. Corporation's Recordkeeping

List all individuals within the corporation with responsibility for keeping the corporation's financial books and records for the last three years.

<u>Name, Address, & Telephone Number</u>	<u>Position(s) Held</u>
_____	_____
_____	_____
_____	_____
_____	_____

Item 12. Attorneys

List all attorneys retained by the corporation during the last three years.

<u>Name</u>	<u>Firm Name</u>	<u>Address</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Item 13. Pending Lawsuits Filed by the Corporation

List all pending lawsuits that have been filed by the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments or settlements in favor of the corporation in Item 25).

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Item 14. Current Lawsuits Filed Against the Corporation

List all pending lawsuits that have been filed against the corporation in court or before an administrative agency. (List lawsuits that resulted in final judgments, settlements, or orders in Items 26 - 27).

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Opposing Party's Name & Address _____

Court's Name & Address _____

Docket No. _____ Relief Requested _____ Nature of Lawsuit _____

_____ Status _____

Item 15. Bankruptcy Information

List all state insolvency and federal bankruptcy proceedings involving the corporation.

Commencement Date _____ Termination Date _____ Docket No. _____

If State Court: Court & County _____ If Federal Court: District _____

Disposition _____

Item 16. Safe Deposit Boxes

List all safe deposit boxes, located within the United States or elsewhere, held by the corporation, or held by others for the benefit of the corporation. *On a separate page, describe the contents of each box.*

<u>Owner's Name</u>	<u>Name & Address of Depository Institution</u>	<u>Box No.</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

FINANCIAL INFORMATION

REMINDER: When an Item asks for information about assets or liabilities “held by the corporation,” include ALL such assets and liabilities, located within the United States or elsewhere, held by the corporation or held by others for the benefit of the corporation.

Item 17. Tax Returns

List all federal and state corporate tax returns filed for the last three complete fiscal years. *Attach copies of all returns.*

<u>Federal/ State/Both</u>	<u>Tax Year</u>	<u>Tax Due Federal</u>	<u>Tax Paid Federal</u>	<u>Tax Due State</u>	<u>Tax Paid State</u>	<u>Preparer's Name</u>
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	_____

Item 18. Financial Statements

List all financial statements that were prepared for the corporation's last three complete fiscal years and for the current fiscal year-to-date. *Attach copies of all statements, providing audited statements if available.*

<u>Year</u>	<u>Balance Sheet</u>	<u>Profit & Loss Statement</u>	<u>Cash Flow Statement</u>	<u>Changes in Owner's Equity</u>	<u>Audited?</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Item 19. Financial Summary

For each of the last three complete fiscal years and for the current fiscal year-to-date for which the corporation has not provided a profit and loss statement in accordance with Item 18 above, provide the following summary financial information.

	<u>Current Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>3 Years Ago</u>
<u>Gross Revenue</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Expenses</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Net Profit After Taxes</u>	\$ _____	\$ _____	\$ _____	\$ _____
<u>Payables</u>	\$ _____			
<u>Receivables</u>	\$ _____			

Item 20. Cash, Bank, and Money Market Accounts

List cash and all bank and money market accounts, including but not limited to, checking accounts, savings accounts, and certificates of deposit, held by the corporation. The term "cash" includes currency and uncashed checks.

Cash on Hand \$ _____ Cash Held for the Corporation's Benefit \$ _____

<u>Name & Address of Financial Institution</u>	<u>Signator(s) on Account</u>	<u>Account No.</u>	<u>Current Balance</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

Item 21. Government Obligations and Publicly Traded Securities

List all U.S. Government obligations, including but not limited to, savings bonds, treasury bills, or treasury notes, held by the corporation. Also list all publicly traded securities, including but not limited to, stocks, stock options, registered and bearer bonds, state and municipal bonds, and mutual funds, held by the corporation.

Issuer _____ Type of Security/Obligation _____

No. of Units Owned _____ Current Fair Market Value \$ _____ Maturity Date _____

Issuer _____ Type of Security/Obligation _____

No. of Units Owned _____ Current Fair Market Value \$ _____ Maturity Date _____

Item 22. Real Estate

List all real estate, including leaseholds in excess of five years, held by the corporation.

Type of Property _____ Property's Location _____

Name(s) on Title and Ownership Percentages _____

Current Value \$ _____ Loan or Account No. _____

Lender's Name and Address _____

Current Balance On First Mortgage \$ _____ Monthly Payment \$ _____

Other Loan(s) (describe) _____ Current Balance \$ _____

Monthly Payment \$ _____ Rental Unit? _____ Monthly Rent Received \$ _____

Type of Property _____ Property's Location _____

Name(s) on Title and Ownership Percentages _____

Current Value \$ _____ Loan or Account No. _____

Lender's Name and Address _____

Current Balance On First Mortgage \$ _____ Monthly Payment \$ _____

Other Loan(s) (describe) _____ Current Balance \$ _____

Monthly Payment \$ _____ Rental Unit? _____ Monthly Rent Received \$ _____

Item 23. Other Assets

List all other property, by category, with an estimated value of \$2,500 or more, held by the corporation, including but not limited to, inventory, machinery, equipment, furniture, vehicles, customer lists, computer software, patents, and other intellectual property.

<u>Property Category</u>	<u>Property Location</u>	<u>Acquisition Cost</u>	<u>Current Value</u>
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____

Item 24. Trusts and Escrows

List all persons and other entities holding funds or other assets that are in escrow or in trust for the corporation.

<u>Trustee or Escrow Agent's Name & Address</u>	<u>Description and Location of Assets</u>	<u>Present Market Value of Assets</u>
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

Item 25. Monetary Judgments and Settlements Owed To the Corporation

List all monetary judgments and settlements, recorded and unrecorded, owed to the corporation.

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Item 26. Monetary Judgments and Settlements Owed By the Corporation

List all monetary judgments and settlements, recorded and unrecorded, owed by the corporation.

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date _____ Amount \$ _____

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Opposing Party's Name & Address _____

Court's Name & Address _____ Docket No. _____

Nature of Lawsuit _____ Date of Judgment _____ Amount \$ _____

Item 27. Government Orders and Settlements

List all existing orders and settlements between the corporation and any federal or state government entities.

Name of Agency _____ Contact Person _____

Address _____ Telephone No. _____

Agreement Date _____ Nature of Agreement _____

Item 28. Credit Cards

List all of the corporation's credit cards and store charge accounts and the individuals authorized to use them.

Name of Credit Card or Store

Names of Authorized Users and Positions Held

<u>Name of Credit Card or Store</u>	<u>Names of Authorized Users and Positions Held</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Item 29. Compensation of Employees

List all compensation and other benefits received from the corporation by the five most highly compensated employees, independent contractors, and consultants (other than those individuals listed in Items 5 and 6 above), for the two previous fiscal years and current fiscal year-to-date. "Compensation" includes, but is not limited to, salaries, commissions, consulting fees, bonuses, dividends, distributions, royalties, pensions, and profit sharing plans. "Other benefits" include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	\$ _____	_____

Item 30. Compensation of Board Members and Officers

List all compensation and other benefits received from the corporation by each person listed in Items 5 and 6, for the current fiscal year-to-date and the two previous fiscal years. "Compensation" includes, but is not limited to, salaries, commissions, consulting fees, dividends, distributions, royalties, pensions, and profit sharing plans. "Other benefits" include, but are not limited to, loans, loan payments, rent, car payments, and insurance premiums, whether paid directly to the individuals, or paid to others on their behalf.

<u>Name/Position</u>	<u>Current Fiscal Year-to-Date</u>	<u>1 Year Ago</u>	<u>2 Years Ago</u>	<u>Compensation or Type of Benefits</u>
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____
	\$ _____	\$ _____	\$ _____	_____

Item 31. Transfers of Assets Including Cash and Property

List all transfers of assets over \$2,500 made by the corporation, other than in the ordinary course of business, during the previous three years, by loan, gift, sale, or other transfer.

<u>Transferee's Name, Address, & Relationship</u>	<u>Property Transferred</u>	<u>Aggregate Value</u>	<u>Transfer Date</u>	<u>Type of Transfer (e.g., Loan, Gift)</u>
		\$ _____	_____	_____
		\$ _____	_____	_____
		\$ _____	_____	_____
		\$ _____	_____	_____
		\$ _____	_____	_____

ATTACHMENT C

Request for Copy of Tax Return

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506, visit www.irs.gov/form4506.**

Tip: Get faster service: Online at www.irs.gov, **Get Your Tax Record** (Get Transcript) or by calling **1-800-908-9946** for specialized assistance. We have teams available to assist. **Note:** Taxpayers may register to use [Get Transcript](#) to view, print, or download the following transcript types: **Tax Return Transcript** (shows most line items including Adjusted Gross Income (AGI) from your original Form 1040-series tax return as filed, along with any forms and schedules), **Tax Account Transcript** (shows basic data such as return type, marital status, AGI, taxable income and all payment types), **Record of Account Transcript** (combines the tax return and tax account transcripts into one complete transcript), **Wage and Income Transcript** (shows data from information returns we receive such as Forms W-2, 1099, 1098 and Form 5498), and **Verification of Non-filing Letter** (provides proof that the IRS has no record of a filed Form 1040-series tax return for the year you request).

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return
3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)	
4 Previous address shown on the last return filed if different from line 3 (see instructions)	
5 If the tax return is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.	

Caution: If the tax return is being sent to the third party, ensure that lines 5 through 7 are completed before signing. (see instructions).

6 Tax return requested. Form 1040, 1120, 941, etc. and all attachments as originally submitted to the IRS, including Form(s) W-2, schedules, or amended returns. Copies of Forms 1040, 1040A, and 1040EZ are generally available for 7 years from filing before they are destroyed by law. Other returns may be available for a longer period of time. Enter only one return number. If you need more than one type of return, you must complete another Form 4506. ▶ _____

Note: If the copies must be certified for court or administrative proceedings, check here

7 Year or period requested. Enter the ending date of the tax year or period using the mm/dd/yyyy format (see instructions).

____/____/____	____/____/____	____/____/____	____/____/____
____/____/____	____/____/____	____/____/____	____/____/____

8 Fee. There is a \$43 fee for each return requested. Full payment must be included with your request or it will be rejected. Make your check or money order payable to "United States Treasury." Enter your SSN, ITIN, or EIN and "Form 4506 request" on your check or money order.	
a Cost for each return	\$ 43.00
b Number of returns requested on line 7	
c Total cost. Multiply line 8a by line 8b	\$

9 If we cannot find the tax return, we will refund the fee. If the refund should go to the third party listed on line 5, check here

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax return requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506 on behalf of the taxpayer. **Note:** This form must be received by IRS within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506. See instructions.

Phone number of taxpayer on line 1a or 2a

Sign Here

▶ Signature (see instructions)	Date
▶ Print/Type name	Title (if line 1a above is a corporation, partnership, estate, or trust)
▶ Spouse's signature	Date
▶ Print/Type name	

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506 and its instructions, go to www.irs.gov/form4506.

General Instructions

Caution: Do not sign this form unless all applicable lines, including lines 5 through 7, have been completed.

Designated Recipient Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Taxpayer Notification. Internal Revenue Code, Section 6103(c), limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Purpose of form. Use Form 4506 to request a copy of your tax return. You can also designate (on line 5) a third party to receive the tax return.

How long will it take? It may take up to 75 calendar days for us to process your request.

Where to file. Attach payment and mail Form 4506 to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual returns (Form 1040 series) and one for all other returns.

If you are requesting a return for more than one year or period and the chart below shows two different addresses, send your request based on the address of your most recent return.

Chart for individual returns (Form 1040 series)

If you filed an individual return and lived in:

Florida, Louisiana, Mississippi, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Mail to:

Internal Revenue Service
RAIVS Team
Stop 6716 AUCS
Austin, TX 73301

Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin

Internal Revenue Service
RAIVS Team
Stop 6705 S-2
Kansas City, MO 64999

Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming

Internal Revenue Service
RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Chart for all other returns

For returns not in Form 1040 series, if the address on the return was in:

Mail to:

Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin

Internal Revenue Service
RAIVS Team
Stop 6705 S-2
Kansas City, MO 64999

Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or A.P.O. or F.P.O. address

Internal Revenue Service
RAIVS Team
P.O. Box 9941
Mail Stop 6734
Ogden, UT 84409

Specific Instructions

Line 1b. Enter the social security number (SSN) or individual taxpayer identification number (ITIN) for the individual listed on line 1a, or enter the employer identification number (EIN) for the business listed on line 1a. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, please include it on this line 3.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note. If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address, or Form 8822-B, Change of Address or Responsible Party — Business, with Form 4506.

Line 7. Enter the end date of the tax year or period requested in mm/dd/yyyy format. This may be a calendar year, fiscal year or quarter. Enter each quarter requested for quarterly returns. Example: Enter 12/31/2018 for a calendar year 2018 Form 1040 return, or 03/31/2017 for a first quarter Form 941 return.

Signature and date. Form 4506 must be signed and dated by the taxpayer listed on line 1a or 2a. The IRS must receive Form 4506 within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines, including lines 5 through 7, are completed before signing.



CAUTION You must check the box in the signature area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

Individuals. Copies of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506 exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506 but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506 can be signed by any person who was a member of the partnership during any part of the tax period requested on line 7.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506 for a taxpayer only if this authority has been specifically delegated to the representative on Form 2848, line 5a. Form 2848 showing the delegation must be attached to Form 4506.

Privacy Act and Paperwork Reduction Act

Notice. We ask for the information on this form to establish your right to gain access to the requested return(s) under the Internal Revenue Code. We need this information to properly identify the return(s) and respond to your request. If you request a copy of a tax return, sections 6103 and 6109 require you to provide this information, including your SSN or EIN, to process your request. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506 will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 10 min.; **Preparing the form**, 16 min.; and **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506 simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224.

Do not send the form to this address. Instead, see *Where to file* on this page.

ATTACHMENT D

CONSENT TO RELEASE FINANCIAL RECORDS

I, _____ of _____, (City, State), do hereby direct any bank, saving and loan association, credit union, depository institution, finance company, commercial lending company, credit card processor, credit card processing entity, automated clearing house, network transaction processor, bank debit processing entity, brokerage house, escrow agent, money market or mutual fund, title company, commodity trading company, trustee, or person that holds, controls, or maintains custody of assets, wherever located, that are owned or controlled by me or at which there is an account of any kind upon which I am authorized to draw, and its officers, employees, and agents, to disclose all information and deliver copies of all documents of every nature in its possession or control which relate to the said accounts to any attorney of the Plaintiffs, and to give evidence relevant thereto, in the matter of *Federal Trade Commission, et al. v. Green Equitable Solutions, et al.*, now pending in the United States District Court of Central District of California, and this shall be irrevocable authority for so doing.

This direction is intended to apply to the laws of countries other than the United States of America which restrict or prohibit disclosure of bank or other financial information without the consent of the holder of the account, and shall be construed as consent with respect hereto, and the same shall apply to any of the accounts for which I may be a relevant principal.

Dated: _____

Signature: _____

Printed Name: _____