

FILED
CLERK, U.S. DISTRICT COURT

RECEIVED CLERK
APR 05 2002

Brent E. Johnson, 7558
James L. Barnett, 7462
Reha Deal, 8487
HOLLAND & HART LLP
60 East South Temple, Suite 2000
Salt Lake City, Utah 84111-1031
(801) 595-7800

DISTRICT OF UTAH

BY:  CLERK

Loren E. Weiss 3969
Michael T. Roberts 5538
Bradley M. Strassberg 7994
VAN COTT, BAGLEY, CORNWALL &
McCARTHY
50 South Main Street, Suite 1600
P.O. Box 45340
Salt Lake City, Utah 84145
(801) 532-3333

Attorneys for David K. Broadbent as
Receiver for
Merrill Scott & Associates, Ltd., *et al.*

Attorneys for CGI International Holdings,
Inc., *et al.*

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

DAVID K. BROADBENT as RECEIVER for
MERRILL SCOTT & ASSOCIATES, LTD.,
et al.,

Plaintiff,

vs.

CGI INTERNATIONAL HOLDINGS, INC.,
et al.,

Defendants.

STIPULATED ORDER

Civil No.: 2:02CV-0230C

Judge Tena Campbell

This Court, having reviewed the pleadings and affidavits filed by the parties, and having heard testimony in the April 4, 2002 Preliminary Injunction hearing, and being otherwise informed in the premises, and pursuant to the stipulation of the parties before this Court,



IT IS HEREBY ORDERED that:

1. The two desktop computers belonging to David K. Broadbent, as Receiver for Merrill Scott & Associates, Ltd.; Merrill Scott & Associates, Inc.; Phoenix Overseas Advisors, Ltd.; Gibraltar Permanente Assurance, Ltd., and each of their respective subsidiaries and affiliates (collectively "MSA"), now located at the offices of CGI International Holdings, Inc.; Concilium Insurance Services, Inc.; Concilium Real Estate and Mortgage Services, Inc.; Concilium Planning Group, Inc.; Concilium Merchant Capital Group, Inc., and each of their respective subsidiaries and affiliates (collectively "Concilium"), will immediately be transferred to David K. Broadbent (the "Receiver"). The approximately twenty-six boxes of documents that have been identified by PriceWaterhouseCoopers will be immediately transferred to the offices of Van Cott Bagley Cornwall & McCarthy. These documents will be delivered to the Receiver by Van Cott Bagley Cornwall & McCarthy no later than April 10, 2002. Prior to that date, Aaron Nilsen and a representative of the Receiver will review these documents. Any document that Mr. Nilsen believes should not be turned over to the Receiver will be segregated and the parties will attempt to resolve the dispute. In the event that the parties are unable to resolve any such dispute, they will seek this Court's intervention.
2. All funds in all accounts identified in the Amended Report of Gil A. Miller will be transferred to the Receiver pursuant to the Receiver's instructions. Those accounts are listed in Exhibit A. This Court will issue any Order necessary to effect such transfer and, if necessary, Concilium will execute a release of these funds. Upon

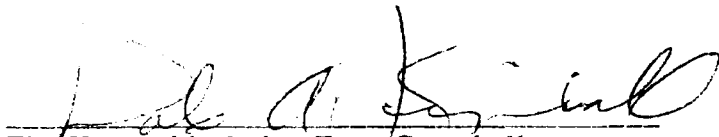
transfer of the funds to the Receiver, the previous orders freezing these accounts shall be lifted.

3. Pursuant to the parties' agreement that, due to the complexity of the issues in this case, the limits on discovery set forth in Rule 26 of the Federal Rules of Civil Procedure should be waived, both parties may immediately commence discovery in all forms.
4. Defendants Robert J. Hipple, Rod B. Read, and Drew Roberts agree immediately to execute the Consent to Disclosure of Financial Records form, a copy of which is attached as Exhibit B. The Receiver may direct this form to any bank where an account has been established that is related to this matter, which account was established and/or existed between October 10, 2001 and April 8, 2002, and on which Hipple, Read, and/or Roberts have signatory authority. The Receiver will provide to the Defendants copies of all letters sent to banks attaching the Consent to Disclosure of Financial Records form. In addition, Concilium shall immediately request and use its best efforts to cause its employee Ron George to execute the Consent to Disclosure of Financial Records form.
5. Concilium shall refuse to receive and agrees to pay over to the Receiver immediately upon receipt any insurance commissions arising out of client contacts made by Boyce Lowrey before January 24, 2002, including, but not limited to, Bo Holmgren, Richard Knop, Glen Wellborne, Mr. Bouchey, and Robert Levy.
6. The Receiver will remove from the Receivership Summary page of the Receiver's website all references to missing items having been located at Concilium's offices.

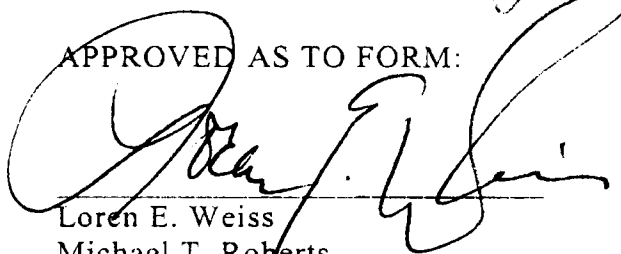
7. There is a dispute between the parties with respect to the ownership of certain client lists, as well as the ownership of any funds received or to be received from these clients. The parties shall provide by April 11, 2002, such list to be included as Exhibit C and encompassed as part of this Order. Forty per cent of all fees or commissions to be earned by Concilium from any clients on this list shall be escrowed until further order of the Court.

Dated this 5th day of April, 2002.

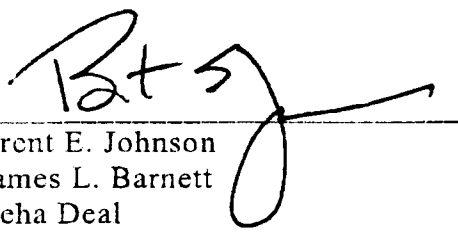
BY THE COURT:


The Honorable Judge Tena Campbell

APPROVED AS TO FORM:


Loren E. Weiss
Michael T. Roberts
Bradley M. Strassberg

Attorneys for CGI International Holdings, Inc., et al.

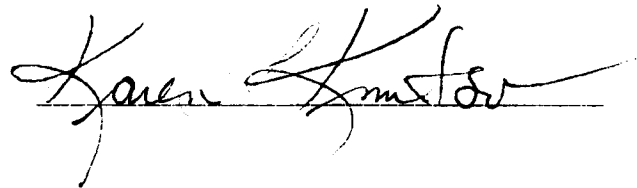

Brent E. Johnson
James L. Barnett
Reha Deal

Attorneys for David K. Broadbent as Receiver for Merrill Scott & Associates, Ltd., et al.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 5th day of April, 2002, a true and correct copy of the foregoing STIPULATED ORDER was served to the following by hand-delivery:

Loren E. Weiss
Michael T. Roberts
Bradley M. Strassberg
VAN COTT, BAGLEY, CORNWALL & McCARTHY
50 South Main Street, Suite 1600
P.O. Box 45340
Salt Lake City, Utah 84145

A handwritten signature in cursive script, appearing to read "Karen L. Foster", is written over a horizontal line.

2926401_2.DOC