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CLERK OF DISTRICT COURT

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

DAVID K. BROADBENT as RECEIVER for
MERRILL SCOTT & ASSOCIATES, LTD.;
MERRILL SCOTT & ASSOCIATES, INC.;
PHOENIX OVERSEAS ADVISORS, LTD.;
GIBRALTER PERMANENTE
ASSURANCE, LTD.; and each of their
respective SUBSIDIARIES and
AFFILIATED ENTITIES,

Plaintiffs,

v.

CGI INTERNATIONAL HOLDINGS, INC.,
a Delaware Corporation; CONCILIUM
INSURANCE SERVICES, INC., a Utah
Corporation; CONCILIUM REAL ESTATE
AND MORTGAGE SERVICES, INC., a Utah
Corporation; CONCILIUM PLANNING
GROUP, INC., a Utah Corporation;
CONCILUM MERCHANT CAPITAL
GROUP, INC., a Utah Corporation;
ROBERT J. HIPPLE; ROD B. READ; DREW
ROBERTS; AARON A. NILSEN; DELL W.
GAILEY; MELANIE DECKER; PERRY A.
BSHARAH; and Does 1-100, inclusive,

Defendants.

**TEMPORARY RESTRAINING
ORDER AGAINST DEFENDANTS
CGI INTERNATIONAL
HOLDINGS, INC.; CONCILIUM
INSURANCE SERVICES, INC.;
CONCILUM REAL ESTATE AND
MORTGAGE SERVICES, INC.;
CONCILUM PLANNING GROUP,
INC.; AND CONCILIUM
MERCHANT CAPITAL GROUP,
INC.**

202-C-230C

Civil No. ~~2-02CV-0059C~~

Judge Tena Campbell

The Court, having evaluated the Plaintiff Receiver's Motion for Temporary Restraining Order and ^{TC}~~Preliminary Injunction~~, together with the Memorandum in Support and exhibits, and being otherwise informed in the premises, HEREBY FINDS that:

(A) There is a likelihood that Plaintiff 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 Affiliated Entities (collectively "MSA") will continue to be irreparably harmed if the Court does not immediately enjoin the further dissipation of MSA assets;

(B) Consistent therewith, there is a likelihood that MSA will continue to be irreparably harmed if the Court does not immediately extend the power to the Receiver to conduct an accounting examination of Defendant CGI International Holdings, Inc. (dba and aka Concilium Group, Inc.); Concilium Insurance Services, Inc.; Concilium Real Estate and Mortgage Services, Inc.; Concilium Planning Group, Inc.; and Concilium Merchant Capital Group, Inc. (collectively "Concilium") and to secure the records and premises of Concilium in order to prevent any further dissipation of MSA assets, and/or destruction and/or concealment of records; and

(C) *Ex parte* issuance of this Temporary Restraining Order is appropriate given the evidence of Defendants' Robert J. Hipple, Rod B. Read, Drew Roberts; Aaron A. Nilsen; Dell W. Gailey; Melanie Decker; and Perry A. Bsharah's disregard of the Temporary Restraining Order, Order of Asset Freeze, Prohibiting Destruction of Documents and Other Relief entered on January 15, 2002 by Judge Tena Campbell in the action styled *Securities and Exchange Commission v. Merrill Scott & Associates, Ltd., et al.*, and the likelihood that, if notice is given,

MSA property and assets converted to Concilium's use will again be concealed and/or dissipated, to the irreparable harm of MSA.

Accordingly, the Court HEREBY ORDERS the following relief, effective immediately:

(1) Concilium and any and all of Concilium's subsidiaries and affiliates who receive actual notice of this Order by personal service or otherwise, shall be prohibited from transferring, changing, wasting, dissipating, converting, concealing, assigning, selling, hypothecating, or otherwise disposing of, in any manner, any funds, assets, claims, or other property or assets controlled by, or in the possession, custody, or control of Concilium and any and all of its subsidiaries and affiliates; and

(2) Any and all financial or brokerage institutions or other persons or entities holding any funds or other assets, wherever situated, in the name of, for the benefit of, or under the control of Concilium or its officers, directors, subsidiaries, affiliates, agents, servants, employees, attorneys-in-fact, and those persons in active concert or participation with them, and each of them, shall hold and retain within their control and prohibit the withdrawal, removal, transfer, or other disposal of any such funds or other assets. This paragraph shall apply, but not be limited, to the following financial institutions and accounts:

- a. Bank One, NA: International Planning Associates, Inc. Operating Account, Account Number 000000633852140;

who to receive actual notice of this Order by personal service or otherwise

- b. Bank One, NA: International Planning Associates, Inc. Escrow Account, Account Number 000000633852165;
 - c. Bank One, NA: Estate Planning Institute, LLC Operating Account, Account Number 000000633852132;
 - d. Bank One NA: Estate Planning Institute, LLC Escrow Account, Account Number 000000633852157;
 - e. Bank One, Inc.: Concilium Planning Group Escrow Account, Account Number 633-825-450;
 - f. Deutsche Bank: Merrill Scott & Associates, Inc., Account Number 223-78874;
 - g. Deutsche Bank: Merrill Scott & Associates, Account Number 222-13938; and
 - h. Leadenhall Bank & Trust (Bahamas); and
- (3) David K. Broadbent (the “Receiver”) and his accountants, advisors, attorneys, and representatives shall be permitted unimpeded access to the files, books, accounts, documents, correspondence, memoranda, notes, computers, computer files, computer databases, computer programs, emails, passwords, bank statements, financial institution records, financial statements, accounting records, ledgers, wiring records, payroll records, accounts receivable files, accounts payable files, checking account records, and any and all other documents of any kind and in any form, including electronic records, relating to Concilium and any and all of its subsidiaries and affiliates for the purposes of conducting an accounting examination; and

- (4) Concilium and any and all of its subsidiaries and affiliates who receive actual notice of this Order by personal service or otherwise, shall timely assist, cooperate, accommodate, and provide requested information and access to the Receiver and his accountants, advisors, attorneys, and representatives in their accounting examination as described in the immediately preceding paragraph; and
- (5) The Receiver shall be authorized to employ or contract with a security services entity to provide 24-hour security at the offices of Concilium, and any and all of Concilium's subsidiaries and affiliates located within this jurisdiction, for the purpose of preventing the destruction, conversion, dissipation, disappearance, removal, alteration, or concealment of any of the documents and records (as described more particularly in paragraph (3) above) relating to Concilium and any and all of Concilium's subsidiaries and affiliates, for Ten^{T.C.} days from the date of this Order, while the accounting examination takes place; and
- (6) Concilium and any and all of its subsidiaries and affiliates, who receive actual notice of this Order by personal service or otherwise, shall be denied access to the offices of Concilium and any and all of Concilium's subsidiaries and affiliates located within this jurisdiction for a period of Ten^{TC} days from the date of this Order, except as needed to assist in the accounting examination; and
- (7) Since Concilium and any and all of Concilium's subsidiaries and affiliates can only operate through the actions of their directors, officers, employees, servants, agents, and attorneys, this Order shall apply to those persons, and it

shall be the obligation of Concilium and any and all of its subsidiaries and affiliates to give immediate notice of this Order to the same.

It is further ORDERED that this Temporary Restraining Order shall remain in full force and effect until this Court's further ruling pending a preliminary injunction hearing or hearing to extend this Temporary Restraining Order to be held at 8 o'clock in the A. m., on the 4th day of April, 2002 in the United States District Court for the District of Utah, ~~wherein the Defendants must show cause why this Court should not enter a preliminary injunction and order~~ TC ~~preliminary relief against the Defendants pursuant to Rule 65 of the Federal Rules of Civil Procedure, and extending the temporary relief granted in this Temporary Restraining Order until a final adjudication on the merits may be had.~~

Service of this Temporary Restraining Order and the Summons and Complaint may be made personally by a process server or any other person, or by facsimile, mail, or overnight delivery to the business address of any Defendant, or in any other manner authorized by Rule 5 of the Federal Rules of Civil Procedure, and may be made on any registered agent, officer, or director of Defendants, or by publication. Notice of this Temporary Restraining Order to non-parties may also be given in any manner set forth above.

DATED this 26 day of March, 2002, 8:20 A.M.
T.C.

BY THE UNITED STATES DISTRICT COURT

Jena Campione

The Honorable Judge ~~is hereby certifying that the annexed document is a true and correct copy of the original on file in this office.~~

ATTEST: MARKUS B. ZIMMER
Clerk, U.S. District Court
District of Utah

By: [Signature]
Deputy Clerk
Date: 3/26/02

ENTITIES COVERED BY THE ORDER
(This list is of known entities and is NOT exclusive)

CONCILIUM – and all related entities, including but not limited to:

- Concilium Group
- CGI International Holdings
- Concilium Insurance Services
- Concilium Real Estate and Mortgage Services
- Concilium Merchant Capital Group

INTERNATIONAL PLANNING ASSOCIATES – and all related entities, including but not limited to:

- IPA Private Advisors
- IPA Mortgage Lending Services
- IPA Merchant Capital Group
- IPA Insurance Services

MERRILL SCOTT & ASSOCIATES – and all related entities, including but not limited to:

- Merrill Scott Corporation
- Merrill Scott Asset Management
- Merrill Scott Business Counsel
- Merrill Scott Merchant Banking
- Merrill, Scott & Associates Insurance Agency
- MSA Inc.
- MSA Leasing
- MSA Mergers & Acquisitions
- MSA Mortgage Services
- MSA Mortgage Services
- Legacy Capital, LLC
- Legacy Mortgage Company Limited
- Legacy Mortgage Servicing
- Legacy Servicing
- Janco Properties
- Alex Jones
- Alex Jones & Associates

GIBRALTER PERMANENTE ASSURANCE – and all related entities.

ESTATE PLANNING INSTITUTE – and all related entities, including but not limited to:

- EPI, LLC
- EPI International Limited
- EPI Management, Ltd.

PHOENIX OVERSEAS ADVISERS – and all related entities, including but not limited to:

- Phoenix International