

DAVID K. BROADBENT, Receiver of Merrill Scott & Associates, Ltd.,
Merrill Scott & Associates, Inc., Phoenix Overseas Advisers, Ltd.,
Gibraltar Permanente Assurance, Ltd., and all subsidiaries
and affiliated entities

HOLLAND & HART LLP
60 East South Temple, Suite 2000
Salt Lake City, UT 84111
Phone: (801) 595-7800

**CLIENT/INVESTOR CLAIM
FORM**

Client/Investor: _____
(First Name) (Last Name)

Soc. Sec. #: _____

Address: _____

Phone No.: _____

Email: _____

Type: Individual Corporation General Partnership
 Limited Partnership Other

Attorney Information (if represented by an attorney):

Name: _____

Firm: _____

Address: _____

Phone No.: _____

Fax: _____

Email: _____

DECLARATION

I hereby declare and verify that the facts and information set forth herein are true to the best of my knowledge, information and belief, and subject to penalty of perjury pursuant to 28 U.S.C. § 1746.

Executed on: _____

Signature: _____

Print Name: _____

PENALTY FOR PRESENTING FRAUDULENT CLAIM
FINE OF UP TO \$500,000 OR IMPRISONMENT FOR UP TO 5 YEARS OR BOTH 18 U.S.C §§ 152 AND 3571

IMPORTANT - PLEASE READ CAREFULLY

Merrill Scott was engaged in the business of advising and servicing clients on income tax reduction and asset protection strategies through the use of domestic and offshore entities and other investment vehicles. The Receiver has found that Merrill Scott clients/investors transferred cash, stock and/or other property to Merrill Scott and its affiliated entities in a variety of ways. For purposes of this Claim Form the following terms shall have the following meanings:

1. **“Merrill Scott”** shall mean Merrill Scott & Associates Ltd, Merrill Scott & Associates, Inc., and their subsidiaries and affiliated entities, including but not limited to, Alex Jones, Alex Jones & Associates, EPI International Limited, EPI, LLC, EPI Management, Ltd., Estate Planning Institute, P.C., Estate Planning Institute, Ltd., Fidelity Funding, Ltd., Fidelity Permanente Investments, Ltd., Gibraltar Permanente Assurance, Ltd., Global Management Limited, International Planning Associates, L.C., Janco Properties, Legacy Capital, LLC, Legacy Mortgage Company Limited, Legacy Mortgage Servicing, LLC, Merrill Scott & Associates Insurance Agency, LP., MSA Leasing, LLC, MSA Mergers & Acquisitions, MSA Mortgage Services, LLC, and Phoenix Overseas Advisors, Ltd.

2. **“Investments”** shall mean actual transfers or investments made by you or directed or suggested by you, including but not limited to, the transfer of cash or other funds; stock purchases; asset purchases; acquisitions or leases of real property; funding of insurance or other policies such as loss of income (LOI) policies, or irrevocable life insurance trusts; mortgage programs such as equity management mortgages (EMM); VEBA or other non-qualified benefits programs; private insurance, life insurance, or foreign variable annuities (FVA); the set up, creation and/or control by Merrill Scott on your behalf or under your direction of domestic and/or foreign entities such as corporations, limited liability companies, partnerships (limited, family or foreign), support organizations (SO), foreign foundations, hybrid or hybrid guarantee companies, or international business corporations (IBCs); or anything transferred to Merrill Scott, or any entity controlled by Merrill Scott, or its affiliates, agents, employees or representatives.

3. **“Planning Services”** shall mean financial and/or estate planning services and programs other than Investments, such as master financial plans (MFP), living wills etc.

4. **“Return”** shall mean any means by which funds, assets or Investments were returned to you by Merrill Scott, including but not limited to interest payments, return of principal, maturing of investments, distributions, loans, leases, mortgages, credit cards, debit cards, Axxess cards, cash, or through any other means.

Date-Stamped Copy: To receive an acknowledgment of the filing of your Claims Form, enclosed a stamped, self-addressed return envelope and an extra copy of the Claims Form when you file it with the Receiver.

Supporting Documents: Attach copies of supporting evidentiary documents, such as contracts, agreements, notes, canceled checks (front and back), carbon checks, wire instructions and/or confirmation, money orders, banks statements, etc. These documents must be sufficient to show the services, the source of the deposited funds, the amounts and dates funds were deposited, the account number, and the amounts and dates of all withdrawn or transferred funds. If not contained on transfer documentation specify originating bank and transferee bank, providing the name, address and telephone number of the bank. **DO NOT SEND ORIGINAL DOCUMENTS.** If documents are not available, explain.

PLANNING SERVICES

2. a. Did Merrill Scott provide you, or any entity owned by or affiliated with you, with any Planning Services?

[] Yes [] No

b. If yes, please provide the following details:

Name of Program/Type of Planning Services	Payment		Services Received
	Date	Amount	

ATTACH PROOF OF PLANNING SERVICES

b. Please indicate method of payment: [] check [] cash [] wire transfer [] other

If other, please explain _____

c. Please name payee on check or recipient of wire transfer or other payment

3. a. Please indicate the individual(s) who sold the Planning Services to you:

b. If the salesperson worked for a company, please indicate which company the salesperson worked for: _____

RETURNS

9. Did you receive any Return?

Yes No

If Yes, provide the following details (attach additional sheets if necessary):

Name of Program/ Project/Entity	Return		
	Date	Amount	Form of Return*
Total Received			

* i.e., cash, check, wire transfer, other.

If other, please explain _____

PLEASE PROOF OF RETURNS

SALES ACTIVITIES

10. a. Did you directly sell any Investment(s) for or on behalf of Merrill Scott?

Yes No

If Yes, to whom? _____

b. Did you receive any commissions for such sales activities or otherwise?

Yes No

If Yes, how much? _____

c. Did you indirectly sell any Investment (such as refer anyone to Merrill Scott); provide a list of names of possible investors to Merrill Scott etc.?

Yes No

If Yes, who did you refer? _____

To whom did you refer them? _____

d. Did you receive any money or other compensation of any nature (such as a referral fee or a finders fee or credit on an investment) and, if so, how much? _____

OTHER INVESTMENT INFORMATION

7. Please provide information regarding all bank accounts or other investments set up, owned or controlled by Merrill Scott of which you are aware, whether or not directly related to your Investment(s).

Bank	Account Number	Account Name

CLIENT/INVESTOR ENTITY INFORMATION

8. Please provide information regarding all entities set up, created and/or controlled by Merrill Scott on your behalf or under your direction, either directly or indirectly.

Entity Name	Place of Formation	Date of Formation	Officers/Directors

(ATTACH ADDITIONAL PAGES IF NECESSARY)

5. a. Please indicate the individual(s) who sold or recommended the Investment(s) to you: _____

b. If the salesperson worked for a company, please indicate which company the salesperson worked for: _____

6. Some Merrill Scott clients/investors directed or became aware of the subsequent transfer or investment of funds in a variety of assets, real property, stocks etc. If you directed or became aware of the transfer or subsequent investment of these funds through any means, please indicate to the best of your knowledge where these funds were transferred or invested.

Name of Program/ Project/Entity	Investment		Subsequent Transfer Details	
	Date	Amount/Type	Bank or other depository	Account Name and Number

TYPE OF OWNERSHIP

11. a. If more than one person invested in a program or other Investment, how is the Investment held (i.e., joint ownership with rights of survivorship, tenants in common, etc.)? _____

b. If ownership is tenants in common, what is the percentage of ownership of each investor? _____

c. If ownership is as tenants in common, have you named a beneficiary for the Investment in any documentation? Yes No

If yes, who? _____

RELATIONSHIP TO NAMED DEFENDANTS

12. a. Are you related¹ to Merrill Scott, any affiliated entity, or any salesperson, employee, officer, director of Merrill Scott, or any of the named defendants (see case caption on first page)?

Yes No

If Yes, to whom and what is the relationship?

b. Have you ever occupied the same residence as this person?

Yes No

c. Have you ever received from or given financial support of any type, including loans, gifts of property, or financial assistance of any type to this person?

Yes No

If Yes, please provide details _____

d. Did this person provide any portion of your investment, directly or indirectly, including by loan or other financial assistance?

Yes No

If Yes, please provide details _____

e. If such defendant or salesperson, employee, officer, director or agent is an entity other than a natural person, are you an officer, director, manager, partner, shareholder or other equity holder, employee, consultant, advisor or controlling person of such entity?

Yes No

¹ A related party would include: family members (blood or marriage); entities such as corporations, trusts, and partnerships in which you (or any of your family members) were officers, directors, general partners, trustees, beneficiaries, equity owners, otherwise place a significant role or held a significant position. If you are a "legal entity" (i.e., corporation, trust, partnership, etc.) rather than a "natural person", your related parties would include your own officers, directors, general partners, trustees/beneficiaries, equity owners, etc.

If yes, please provide details _____

ENTITY CLIENTS/INVESTORS

13. If you are an entity other than a natural person (e.g., a corporation, general or limited partnership, limited liability company, etc.):

a. List your officers, directors, managing partners, managers, key employees, consultants, advisors, and controlling persons:

Name	Position

b. List your shareholders, partners, members and other direct and indirect equity owners, including any beneficial interest owners, and the percentage ownership of each:

Name	Ownership

(ATTACH ADDITIONAL PAGES IF NECESSARY)