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**UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA**

FEDERAL TRADE COMMISSION,
Plaintiff,

v.

BCO CONSULTING SERVICES
INC., a California corporation, also
d/b/a Students Loan Services LLC;
SLA CONSULTING SERVICES
INC., a California corporation, f/k/a
Student Loan Advocates LLC;
GIANNI OLILANG, individually and
as an officer of BCO
CONSULTING SERVICES INC.
and SLA CONSULTING
SERVICES INC.;
BRANDON CLORES, individually and
as an officer of BCO
CONSULTING SERVICES INC.;
KISHAN BHAKTA, individually and
as an officer of BCO
CONSULTING SERVICES INC.;
and
ALLAN RADAM, individually and as
an officer of SLA CONSULTING
SERVICES INC.,

Defendants.

Case No. 8:23-cv-00699-JWH (ADSx)

**AMENDED *EX PARTE*
TEMPORARY RESTRAINING
ORDER WITH ASSET FREEZE,
APPOINTMENT OF TEMPORARY
RECEIVER, AND OTHER
EQUITABLE RELIEF, AND
ORDER TO SHOW CAUSE WHY A
PRELIMINARY INJUNCTION
SHOULD NOT ISSUE**

1 Plaintiff Federal Trade Commission (the “FTC”) has filed its Complaint
2 for Permanent Injunction and Other Equitable Relief pursuant to Sections 13(b)
3 and 19 of the Federal Trade Commission Act (the “FTC Act”), 15 U.S.C.
4 §§ 53(b) and 57b, the Telemarketing and Consumer Fraud and Abuse
5 Prevention Act, 15 U.S.C. §§ 6101-6108, and Section 522(a) of the Gramm-
6 Leach-Bliley Act (the “GLB Act”), 15 U.S.C. § 6822(a), and the FTC has
7 moved, pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, for a
8 temporary restraining order, asset freeze, other equitable relief, and an order to
9 show cause why a preliminary injunction should not issue against Individual
10 Defendants and Corporate Defendant.

11 **I. FINDINGS OF FACT**

12 The Court, having considered the Complaint; the *ex parte* Motion for a
13 Temporary Restraining Order, declarations, exhibits, and memorandum of
14 points and authorities filed in support thereof; and being otherwise advised,
15 hereby finds as follows:

16 A. This Court has jurisdiction over the subject matter of this case, and
17 there is good cause to believe that it will have jurisdiction over all parties hereto
18 and that venue in this district is proper.

19 B. There is good cause to believe that in numerous instances,
20 Defendants have made material misrepresentations regarding their student loan
21 debt relief services, have taken advance fees, and have engaged in illegal
22 telemarketing.

23 C. There is good cause to believe that Defendants BCO Consulting
24 Services Inc., also d/b/a Student Loan Services LLC; SLA Consulting Services
25 Inc., f/k/a Student Loan Advocates LLC; Gianni Olilang; Brandon Clores;
26 Kishan Bhakta; and Allan Radam have engaged in and are likely to engage in acts
27 or practices that violate Section 5(a) of the FTC Act, 15 U.S.C. § 45(a), the
28 Telemarketing Sales Rule (the “TSR”), 16 C.F.R. Part 310, and Section 521 of

1 the GLB Act, 15 U.S.C. § 6821, and that the FTC is therefore likely to prevail on
2 the merits of this action. As demonstrated by consumer declarations, consumer
3 complaints, and the additional documentation filed by the FTC, the FTC has
4 established a likelihood of success in showing that, in numerous instances,
5 Defendants:

6 (1) have made deceptive representations in the marketing and
7 sale of student debt relief services in violation of Section 5(a) of the FTC
8 Act, 15 U.S.C. § 45(a) and the TSR, 16 C.F.R. § 310.4(a)(5)(i);

9 (2) have collected unlawful advance fees from consumers in
10 violation of the TSR, 16 C.F.R. § 310.4(a)(5)(i); and

11 (3) have obtained customer information of a financial institution
12 relating to another person by making false, fictitious, or fraudulent
13 statements, in violation of Section 521 of the GLB Act, 15 U.S.C. § 6821.

14 D. There is good cause to believe that Defendants have collected gross
15 revenues of approximately \$6.5 million as a result of their unlawful practices.

16 E. There is good cause to believe that immediate and irreparable harm
17 will result from Defendants' ongoing violations of the FTC Act, the TSR, and
18 the GLB Act, unless Defendants are restrained and enjoined by order of this
19 Court.

20 F. There is good cause to believe that immediate and irreparable
21 damage to the Court's ability to grant effective final relief for consumers—
22 including monetary restitution, rescission, disgorgement, or refunds—will occur
23 from the sale, transfer, destruction, or other disposition or concealment by
24 Defendants of their assets or records, unless Defendants are immediately
25 restrained and enjoined by order of this Court; and that, in accordance with
26 Rule 65(b), the interests of justice require that this Order be granted without
27 prior notice to Defendants. Thus, there is good cause for relieving the FTC of
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1 the duty to provide Defendants with prior notice of its Motion for a Temporary
2 Restraining Order.

3 G. Good cause exists for appointing a temporary receiver over the
4 Receivership Entities, freezing Defendants' assets, permitting the FTC and the
5 Receiver immediate access to the Defendants' business premises, and
6 permitting the FTC and the Receiver to take expedited discovery.

7 H. Weighing the equities and considering the FTC's likelihood of
8 ultimate success on the merits, a temporary restraining order with an asset
9 freeze, the appointment of a temporary receiver, immediate access to business
10 premises, expedited discovery, and other equitable relief is in the public interest.

11 I. This Court has authority to issue this Order pursuant to
12 Section 13(b) of the FTC Act, 15 U.S.C. § 53(b); Section 19 of the FTC Act, 15
13 U.S.C. § 57b(b); Rule 65; and the All Writs Act, 28 U.S.C. § 1651.

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

16 **II. DEFINITIONS**

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

18 A. "Asset" means any legal or equitable interest in, right to, or claim
19 to, any property, wherever located and by whomever held.

20 B. "Assisting Others" includes the following:

21 (1) performing customer service functions, including receiving
22 or responding to consumer complaints performing customer service
23 functions, including receiving or responding to consumer complaints;

24 (2) formulating or providing, or arranging for the formulation or
25 provision of, any advertising or marketing material, including any
26 telephone sales script, direct mail solicitation, or the design, text, or use of
27 images of any Internet website, email, or other electronic communication;
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1 (3) formulating or providing, or arranging for the formulation or
2 provision of, any marketing support material or service, including web or
3 Internet Protocol addresses or domain name registration for any Internet
4 websites, affiliate marketing services, or media placement services;

5 (4) providing names of, or assisting in the generation of,
6 potential customers;

7 (5) performing marketing, billing, payment processing, or
8 payment services of any kind; or

9 (6) acting or serving as an owner, officer, director, manager, or
10 principal of any entity.

11 C. "Corporate Defendant" means BCO Consulting Services Inc., also
12 d/b/a Student Loan Services LLC, and SLA Consulting Services Inc., f/k/a
13 Student Loan Advocates LLC and their respective subsidiaries, affiliates,
14 successors, and assigns.

15 D. "Defendant(s)" means Corporate Defendants, Gianni Olilang,
16 Brandon Clores, Kishan Bhakta, and Allan Radam, individually, collectively, or
17 in any combination.

18 E. "Debt Relief Service" means any program or service represented,
19 directly or by implication, to renegotiate, settle, or in any way alter the terms of
20 payment or other terms of the debt between a person and one or more unsecured
21 creditors or debt collectors, including, but not limited to, a reduction in the
22 balance, interest rate, or fees owed by a person to an unsecured creditor or debt
23 collector.

24 F. "Document" is synonymous in meaning and equal in scope to the
25 usage of "document" and "electronically stored information" in Rule 34(a) and
26 includes writings, drawings, graphs, charts, photographs, sound and video
27 recordings, images, Internet sites, web pages, websites, electronic
28 correspondence, including email and instant messages, contracts, accounting

1 data, advertisements, FTP Logs, Server Access Logs, books, written or printed
2 records, handwritten notes, telephone logs, telephone scripts, receipt books,
3 ledgers, personal and business canceled checks and check registers, bank
4 statements, appointment books, computer records, customer or sales databases
5 and any other electronically stored information, including Documents located on
6 remote servers or cloud computing systems, and other data or data compilations
7 from which information can be obtained directly or, if necessary, after
8 translation into a reasonably usable form. A draft or non-identical copy is a
9 separate document within the meaning of the term.

10 G. “Electronic Data Host” means any person or entity in the business
11 of storing, hosting, or otherwise maintaining electronically stored information.
12 This includes, but is not limited to, any entity hosting a website or server, and
13 any entity providing “cloud based” electronic storage.

14 H. “Established Business Relationship” means a relationship between
15 the Seller and a person based upon:

16 (1) the person’s purchase, rental, or lease of the Seller’s goods
17 or services or a financial transaction between the person and Seller, within
18 18 months immediately preceding the date of the Telemarketing call; or

19 (2) the person’s inquiry or application regarding a product or
20 service offered by the Seller, within 3 months immediately preceding the
21 date of a Telemarketing call.

22 I. “Individual Defendant(s)” means Gianni Olilang, Brandon Clores,
23 Kishan Bhakta, and Allan Radam, individually, in any combination, or jointly.

24 J. “National Do Not Call Registry” means the “do-not-call” registry
25 of telephone numbers maintained by the Commission pursuant to 16 C.F.R.
26 § 310.4(b)(1)(iii)(B).

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1 K. “Outbound Telephone Call” means a telephone call initiated by a
2 Telemarketer to induce the purchase of goods or services or to solicit a
3 charitable contribution.

4 L. “Receiver” means the temporary receiver appointed in
5 Paragraph 11 of this Order.

6 M. “Receivership Entities” means Corporate Defendant as well as any
7 other entity that has conducted any business related to Defendants’ marketing
8 of Debt Relief Services, including receipt of Assets derived from any activity
9 that is the subject of the Complaint in this matter, and that the Receiver
10 determines is controlled or owned by any Defendant.

11 N. “Seller” means any person who, in connection with a
12 Telemarketing transaction, provides, offers to provide, or arranges for others to
13 provide goods or services to the customer in exchange for consideration.

14 O. “Telemarketer” means any person who, in connection with
15 telemarketing, initiates or receives telephone calls to or from a customer or
16 donor. 16 C.F.R. § 310.2(cc).

17 P. “Telemarketing” means a plan, program, or campaign (whether or
18 not covered by the TSR, 16 C.F.R. Part 310) that is conducted to induce the
19 purchase of goods or services or a charitable contribution by use of one or more
20 telephones.

21 **III. ORDER**

22 Good cause appearing therefor, it is hereby **ORDERED** as follows:

23 1. Prohibition on Deceptive Representations. Defendants,
24 Defendants’ officers, agents, employees, and attorneys, and all other persons in
25 active concert or participation with them, who receive actual notice of this Order
26 by personal service or otherwise, whether acting directly or indirectly, in
27 connection with the advertising, marketing, promoting, or offering for sale of
28 any goods or services, are temporarily **RESTRAINED** and **ENJOINED** from:

1 a. misrepresenting or Assisting Others in misrepresenting,
2 expressly or by implication, any material fact, including, but not limited
3 to:

4 i. that consumers who pay for Defendant's program will
5 be enrolled in a loan repayment program and have their loan
6 balances forgiven in whole or in part;

7 ii. that most or all of consumers' monthly payments to
8 Defendants will be applied to their loan balances;

9 iii. that Defendants are contracted by, or otherwise
10 affiliated with, the Department of Education;

11 iv. that Defendants will assume responsibility for the
12 servicing of consumers' student loans; and

13 v. any other fact material to consumers concerning any
14 good or service, such as: the total costs; any material restrictions,
15 limitations, or conditions; or any material aspect of its performance,
16 efficacy, nature, or central characteristics; and

17 b. making or Assisting Others in making, any representation,
18 expressly or by implication, about the benefits, performance, or efficacy of
19 any product or service, unless the representation is non-misleading and, at
20 the time such representation is made, Defendants possess and rely upon
21 competent and reliable evidence that is sufficient in quality and quantity
22 based upon standards generally accepted in the relevant fields, when
23 considered in light of the entire body of relevant and reliable evidence, to
24 substantiate that the representation is true.

25 2. Prohibition on Collection of Advanced Fees. Defendants, and their
26 officers, agents, employees, and those persons or entities in active concert or
27 participation with any of them who receive actual notice of this Order, whether
28 acting directly or indirectly, are hereby temporarily **RESTRAINED** and

1 **ENJOINED** from providing, offering to provide, or arranging for others to
2 provide any Debt Relief Service and requesting or receiving payment of any fees
3 or consideration for any Debt Relief Service, until and unless:

4 a. the seller or telemarketer has renegotiated, settled, reduced,
5 or otherwise altered the terms of at least one debt pursuant to a settlement
6 agreement, debt management plan, or other such valid contractual
7 agreement executed by the customer;

8 b. the customer has made at least one payment pursuant to that
9 settlement agreement, debt management plan, or other valid contractual
10 agreement between the customer and the creditor or debt collector; and

11 c. to the extent that debts enrolled in a service are renegotiated,
12 settled, reduced, or otherwise altered individually, the fee or
13 consideration either:

14 i. bears the same proportional relationship to the total
15 fee for renegotiating, settling, reducing, or altering the terms of the
16 entire debt balance as the individual debt amount bears to the entire
17 debt amount. The individual debt amount and the entire debt
18 amount are those owed at the time the debt was enrolled in the
19 service; or

20 ii. is a percentage of the amount saved as a result of the
21 renegotiation, settlement, reduction, or alteration. The percentage
22 charged cannot change from one individual debt to another. The
23 amount saved is the difference between the amount owed at the
24 time the debt was enrolled in the service and the amount actually
25 paid to satisfy the debt.

26 3. Prohibition on Release of Customer Information. Defendants,
27 Defendants' officers, agents, employees, and attorneys, and all other persons in
28 active concert or participation with any of them, who receive actual notice of

1 this Order, whether acting directly or indirectly, are hereby temporarily
2 **RESTRAINED** and **ENJOINED** from:

3 a. selling, renting, leasing, transferring, or otherwise disclosing,
4 the name, address, birth date, telephone number, email address, credit
5 card number, bank account number, Social Security number, or other
6 financial or identifying information of any person that any Defendant
7 obtained in connection with any activity that pertains to the subject
8 matter of this Order; and

9 b. benefitting from or using the name, address, birth date,
10 telephone number, email address, credit card number, bank account
11 number, Social Security number, or other financial or identifying
12 information of any person that any Defendant obtained in connection with
13 any activity that pertains to the subject matter of this Order.

14 Provided, however, that Defendants may disclose such identifying information
15 to a law enforcement agency, to their attorneys as required for their defense, as
16 required by any law, regulation, or court order, or in any filings, pleadings, or
17 discovery in this action in the manner required by the Federal Rules of Civil
18 Procedure and by any protective order in the case.

19 4. Asset Freeze. Defendants and their officers, agents, employees,
20 and attorneys, and all other persons in active concert or participation with any of
21 them, who receive actual notice of this Order, whether acting directly or
22 indirectly, are hereby temporarily **RESTRAINED** and **ENJOINED** from:

23 a. Transferring, liquidating, converting, encumbering,
24 pledging, loaning, selling, concealing, dissipating, disbursing, assigning,
25 relinquishing, spending, withdrawing, granting a lien or security interest
26 or other interest in, or otherwise disposing of any Assets that are:

27 i. owned or controlled, directly or indirectly, by any
28 Defendant;

- 1 ii. held, in part or in whole, for the benefit of any
- 2 Defendant;
- 3 iii. in the actual or constructive possession of any
- 4 Defendant; or
- 5 iv. owned or controlled by, in the actual or constructive
- 6 possession of, or otherwise held for the benefit of, any corporation,
- 7 partnership, asset protection trust, or other entity that is directly or
- 8 indirectly owned, managed, or controlled by any Defendant;
- 9 b. Opening or causing to be opened any safe deposit boxes,
- 10 commercial mailboxes, or storage facilities titled in the name of any
- 11 Defendant or subject to access by any Defendant, except as necessary to
- 12 comply with written requests from the Receiver acting pursuant to its
- 13 authority under this Order;
- 14 c. Incurring charges or cash advances on any credit, debit, or
- 15 ATM card issued in the name, individually or jointly, of any Corporate
- 16 Defendant or any corporation, partnership, or other entity directly or
- 17 indirectly owned, managed, or controlled by any Defendant or of which
- 18 any Defendant is an officer, director, member, or manager. This includes
- 19 any corporate bankcard or corporate credit card account for which any
- 20 Defendant is, or was on the date that this Order was signed, an authorized
- 21 signor; or
- 22 d. Cashing any checks or depositing any money orders or cash
- 23 received from consumers, clients, or customers of any Defendant.

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

3 5. Duties of Asset Holders and Other Third Parties. Any financial or
4 brokerage institution, Electronic Data Host, credit card processor, payment
5 processor, merchant bank, acquiring bank, independent sales organization, third
6 party processor, payment gateway, insurance company, business entity, or
7 person who receives actual notice of this Order (by service or otherwise) that:
8 (1) has held, controlled, or maintained custody, through an account or
9 otherwise, of any Document on behalf of any Defendant or any Asset that has
10 been owned or controlled, directly or indirectly, by any Defendant; held, in part
11 or in whole, for the benefit of any Defendant; in the actual or constructive
12 possession of any Defendant; or owned or controlled by, in the actual or
13 constructive possession of, or otherwise held for the benefit of, any corporation,
14 partnership, asset protection trust, or other entity that is directly or indirectly
15 owned, managed or controlled by any Defendant; (2) has held, controlled, or
16 maintained custody, through an account or otherwise, of any Document or Asset
17 associated with credits, debits, or charges made on behalf of any Defendant,
18 including reserve funds held by payment processors, credit card processors,
19 merchant banks, acquiring banks, independent sales organizations, third party
20 processors, payment gateways, insurance companies, or other entities; or (3) has
21 extended credit to any Defendant, including through a credit card account, shall:

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

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

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

7 c. Provide the FTC's counsel and the Receiver, within three
8 (3) days of receiving a copy of this Order, a sworn statement setting forth,
9 for each Asset or account covered by this Paragraph:

10 i. The identification number of each such account or
11 Asset;

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

19 iii. The identification of any safe deposit box, commercial
20 mailbox, or storage facility that is either titled in the name,
21 individually or jointly, of any Defendant, or is otherwise subject to
22 access by any Defendant; and

23 d. Upon the request of the FTC's counsel or the Receiver,
24 promptly provide the FTC's counsel and the Receiver with copies of all
25 records or other Documents pertaining to any account covered by this
26 Paragraph or Asset, including originals or copies of account applications,
27 account statements, signature cards, checks, drafts, deposit tickets,
28 transfers to and from the accounts, including wire transfers and wire

1 transfer instructions, all other debit and credit instruments or slips,
2 currency transaction reports, 1099 forms, and all logs and records
3 pertaining to safe deposit boxes, commercial mailboxes, and storage
4 facilities.

5 Provided, however, that this Paragraph does not prohibit any transfers to the
6 Receiver or repatriation of foreign Assets specifically required by this order.

7 6. Financial Disclosures. Each Defendant, within five (5) days of
8 service of this Order upon them, shall prepare and deliver to the FTC's counsel
9 and the Receiver:

10 a. completed financial statements on the forms attached to this
11 Order as Attachment A (Financial Statement of Individual Defendant) for
12 each Individual Defendant, and Attachment B (Financial Statement of
13 Corporate Defendant) for Corporate Defendant; and

14 b. completed Attachment C (IRS Form 4506, Request for Copy
15 of a Tax Return) for each Individual and Corporate Defendant.

16 7. Foreign Asset Repatriation. Within five (5) days following the
17 service of this Order, each Defendant shall:

18 a. Provide the FTC's counsel and the Receiver with a full
19 accounting, verified under oath and accurate as of the date of this Order,
20 of all Assets, Documents, and accounts outside of the United States that
21 are:

22 i. titled in the name, individually or jointly, of any
23 Defendant;

24 ii. held by any person or entity for the benefit of any
25 Defendant or for the benefit of, any corporation, partnership, asset
26 protection trust, or other entity that is directly or indirectly owned,
27 managed, or controlled by any Defendant; or
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1 iii. under the direct or indirect control, whether jointly or
2 singly, of any Defendant;

3 b. Take all steps necessary to provide the FTC’s counsel and
4 the Receiver access to all Documents and records that may be held by
5 third parties located outside of the territorial United States of America,
6 including signing the Consent to Release of Financial Records appended
7 to this Order as Attachment D.

8 c. Transfer to the territory of the United States all Documents
9 and Assets located in foreign countries that are:

10 i. titled in the name, individually or jointly, of any
11 Defendant;

12 ii. held by any person or entity for the benefit of any
13 Defendant or for the benefit of, any corporation, partnership, asset
14 protection trust, or other entity that is directly or indirectly owned,
15 managed, or controlled by any Defendant; or

16 iii. under the direct or indirect control, whether jointly or
17 singly, of any Defendant; and

18 d. The same business day as any repatriation,

19 i. notify the Receiver and counsel for the FTC of the
20 name and location of the financial institution or other entity that is
21 the recipient of such Documents or Assets; and

22 ii. serve this Order on any such financial institution or
23 other entity.

24 8. Non-Interference with Repatriation. Defendants, Defendants’
25 officers, agents, employees, and attorneys, and all other persons in active
26 concert or participation with any of them, who receive actual notice of this
27 Order, whether acting directly or indirectly, are hereby temporarily
28 **RESTRAINED** and **ENJOINED** from taking any action, directly or indirectly,

1 which may result in the encumbrance or dissipation of foreign Assets, or in the
2 hindrance of the repatriation required by this Order, including, but not limited
3 to:

4 a. Sending any communication or engaging in any other act,
5 directly or indirectly, that results in a determination by a foreign trustee or
6 other entity that a “duress” event has occurred under the terms of a
7 foreign trust agreement until such time that all Defendants’ Assets have
8 been fully repatriated pursuant to this Order; or

9 b. Notifying any trustee, protector or other agent of any foreign
10 trust or other related entities of either the existence of this Order, or of
11 the fact that repatriation is required pursuant to a court order, until such
12 time that all Defendants’ Assets have been fully repatriated pursuant to
13 this Order.

14 9. Consumer Credit Reports. the FTC may obtain credit reports
15 concerning any Defendants pursuant to Section 604(a)(1) of the Fair Credit
16 Reporting Act, 15 U.S.C. § 1681b(a)(1), and, upon written request, any credit
17 reporting agency from which such reports are requested shall provide them to
18 the FTC.

19 10. Preservation of Records. Defendants, Defendants’ officers, agents,
20 employees, and attorneys, and all other persons in active concert or participation
21 with any of them, who receive actual notice of this Order, whether acting
22 directly or indirectly, are hereby temporarily **RESTRAINED** and **ENJOINED**
23 from:

24 a. Destroying, erasing, falsifying, writing over, mutilating,
25 concealing, altering, transferring, or otherwise disposing of, in any
26 manner, directly or indirectly, Documents that relate to:

27 i. the business, business practices, Assets, or business or
28 personal finances of any Defendant;

- 1 ii. the business practices or finances of entities directly or
- 2 indirectly under the control of any Defendant; or
- 3 iii. the business practices or finances of entities directly or
- 4 indirectly under common control with any other Defendant; and
- 5 b. Failing to create and maintain Documents that, in reasonable
- 6 detail, accurately, fairly, and completely reflect Defendants' incomes,
- 7 disbursements, transactions, and use of Defendants' Assets.

8 11. Report of New Business Activity. Defendants, Defendants'
9 officers, agents, employees, and attorneys, and all other persons in active
10 concert or participation with any of them, who receive actual notice of this
11 Order, whether acting directly or indirectly, are hereby temporarily
12 **RESTRAINED** and **ENJOINED** from creating, operating, or exercising any
13 control over any business entity, whether newly formed or previously inactive,
14 including any partnership, limited partnership, joint venture, sole
15 proprietorship, or corporation, without first providing the FTC's counsel and
16 the Receiver with a written statement disclosing:

- 17 a. the name of the business entity;
- 18 b. the address and telephone number of the business entity; (3)
- 19 the names of the business entity's officers, directors, principals,
- 20 managers, and employees; and (4) a detailed description of the business
- 21 entity's intended activities.

22 12. Temporary Receiver. Thomas W. McNamara is appointed as
23 temporary receiver of the Receivership Entities with full powers of an equity
24 receiver. The Receiver shall be solely the agent of this Court in acting as
25 Receiver under this Order.

26 13. Duties and Authority of Receiver. The Receiver is directed and
27 authorized to accomplish the following:

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1 a. Assume full control of Receivership Entities by removing, as
2 the Receiver deems necessary or advisable, any director, officer,
3 independent contractor, employee, attorney, or agent of any Receivership
4 Entity from control of, management of, or participation in, the affairs of
5 the Receivership Entity;

6 b. Take exclusive custody, control, and possession of all Assets
7 and Documents of, or in the possession, custody, or under the control of,
8 any Receivership Entity, wherever situated;

9 c. Take exclusive custody, control, and possession of all
10 Documents or Assets associated with credits, debits, or charges made on
11 behalf of any Receivership Entity, wherever situated, including reserve
12 funds held by payment processors, credit card processors, merchant
13 banks, acquiring banks, independent sales organizations, third party
14 processors, payment gateways, insurance companies, or other entities;

15 d. Conserve, hold, manage, and prevent the loss of all Assets of
16 the Receivership Entities, and perform all acts necessary or advisable to
17 preserve the value of those Assets. The Receiver shall assume control
18 over the income and profits therefrom and all sums of money now or
19 hereafter due or owing to the Receivership Entities. The Receiver shall
20 have full power to sue for, collect, and receive, all Assets of the
21 Receivership Entities and of other persons or entities whose interests are
22 now under the direction, possession, custody, or control of, the
23 Receivership Entities. Provided, however, that the Receiver shall not
24 attempt to collect any amount from a consumer if the Receiver believes
25 the consumer's debt to the Receivership Entities has resulted from the
26 deceptive acts or practices or other violations of law alleged in the
27 Complaint in this matter, without prior Court approval;
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1 e. Obtain, conserve, hold, manage, and prevent the loss of all
2 Documents of the Receivership Entities, and perform all acts necessary or
3 advisable to preserve such Documents. The Receiver shall: divert mail;
4 preserve all Documents of the Receivership Entities that are accessible via
5 electronic means (such as online access to financial accounts and access to
6 electronic documents held onsite or by Electronic Data Hosts, by
7 changing usernames, passwords or other log-in credentials; take
8 possession of all electronic Documents of the Receivership Entities stored
9 onsite or remotely; take whatever steps necessary to preserve all such
10 Documents; and obtain the assistance of the FTC's Digital Forensic Unit
11 for the purpose of obtaining electronic documents stored onsite or
12 remotely.

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

17 g. Make payments and disbursements from the receivership
18 estate that are necessary or advisable for carrying out the directions of, or
19 exercising the authority granted by, this Order, and to incur, or authorize
20 the making of, such agreements as may be necessary and advisable in
21 discharging his or her duties as Receiver. The Receiver shall apply to the
22 Court for prior approval of any payment of any debt or obligation incurred
23 by the Receivership Entities prior to the date of entry of this Order,
24 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
27 of each location from which the Receivership Entities operate their
28

1 businesses. Such steps may include, but are not limited to, any of the
2 following, as the Receiver deems necessary or advisable:

3 i. securing the location by changing the locks and alarm
4 codes and disconnecting any internet access or other means of
5 access to the computers, servers, internal networks, or other
6 records maintained at that location; and

7 ii. requiring any persons present at the location to leave
8 the premises, to provide the Receiver with proof of identification,
9 and/or to demonstrate to the satisfaction of the Receiver that such
10 persons are not removing from the premises Documents or Assets
11 of the Receivership Entities. Law enforcement personnel,
12 including, but not limited to, police or sheriffs, may assist the
13 Receiver in implementing these provisions in order to keep the
14 peace and maintain security. If requested by the Receiver, the
15 United States Marshal will provide appropriate and necessary
16 assistance to the Receiver to implement this Order and is
17 authorized to use any necessary and reasonable force to do so;

18 i. Take all steps necessary to prevent the modification,
19 destruction, or erasure of any web page or website registered to and
20 operated, in whole or in part, by any Defendants, and to provide access to
21 all such web page or websites to the FTC's representatives, agents, and
22 assistants, as well as Defendants and their representatives;

23 j. Enter into and cancel contracts and purchase insurance as
24 advisable or necessary;

25 k. Prevent the inequitable distribution of Assets and determine,
26 adjust, and protect the interests of consumers who have transacted
27 business with the Receivership Entities;

28

1 l. Make an accounting, as soon as practicable, of the Assets and
2 financial condition of the receivership and file the accounting with the
3 Court and deliver copies thereof to all parties;

4 m. Institute, compromise, adjust, appear in, intervene in,
5 defend, dispose of, or otherwise become party to any legal action in state,
6 federal or foreign courts or arbitration proceedings as the Receiver deems
7 necessary and advisable to preserve or recover the Assets of the
8 Receivership Entities, or to carry out the Receiver’s mandate under this
9 Order, including but not limited to, actions challenging fraudulent or
10 voidable transfers;

11 n. Issue subpoenas to obtain Documents and records pertaining
12 to the Receivership, and conduct discovery in this action on behalf of the
13 receivership estate, in addition to obtaining other discovery as set forth in
14 this Order;

15 o. Open one or more bank accounts at designated depositories
16 for funds of the Receivership Entities. The Receiver shall deposit all
17 funds of the Receivership Entities in such designated accounts and shall
18 make all payments and disbursements from the receivership estate from
19 such accounts. The Receiver shall serve copies of monthly account
20 statements on all parties;

21 p. Maintain accurate records of all receipts and expenditures
22 incurred as Receiver;

23 q. Allow the FTC s’ representatives, agents, and assistants, as
24 well as Defendants’ representatives and Defendants themselves,
25 reasonable access to the premises of the Receivership Entities, or any
26 other premises where the Receivership Entities conduct business. The
27 purpose of this access shall be to inspect and copy any and all books,
28 records, Documents, accounts, and other property owned by, or in the

1 possession of, the Receivership Entities or their agents. The Receiver
2 shall have the discretion to determine the time, manner, and reasonable
3 conditions of such access;

4 r. Allow the FTC s' representatives, agents, and assistants, as
5 well as Defendants and their representatives reasonable access to all
6 Documents in the possession, custody, or control of the Receivership
7 Entities;

8 s. Cooperate with reasonable requests for information or
9 assistance from any state or federal civil or criminal law enforcement
10 agency;

11 t. Suspend business operations of the Receivership Entities if in
12 the judgment of the Receiver such operations cannot be continued legally
13 and profitably;

14 u. If the Receiver identifies a nonparty entity as a Receivership
15 Entity, promptly notify the entity as well as the parties, and inform the
16 entity that it can challenge the Receiver's determination by filing a motion
17 with the Court. Provided, however, that the Receiver may delay
18 providing such notice until the Receiver has established control of the
19 nonparty entity and its assets and records, if the Receiver determines that
20 notice to the entity or the parties before the Receiver establishes control
21 over the entity may result in the destruction of records, dissipation of
22 assets, or any other obstruction of the Receiver's control of the entity; and

23 v. If in the Receiver's judgment the business operations cannot
24 be continued legally and profitably, take all steps necessary to ensure that
25 any of the Receivership Entities' web pages or websites relating to the
26 activities alleged in the Complaint cannot be accessed by the public, or are
27 modified for consumer education and/or informational purposes, and take
28 all steps necessary to ensure that any telephone numbers associated with

1 the Receivership Entities cannot be accessed by the public, or are
2 answered solely to provide consumer education or information regarding
3 the status of operations.

4 14. Transfer of Receivership Property to Receiver. Defendants and
5 any other person, with possession, custody, or control of property of, or records
6 relating to, the Receivership Entities shall, upon notice of this Order by personal
7 service or otherwise, fully cooperate with and assist the Receiver in taking and
8 maintaining possession, custody, or control of the Assets and Documents of the
9 Receivership Entities and immediately transfer or deliver to the Receiver
10 possession, custody, and control of, the following:

- 11 a. All Assets held by or for the benefit of the Receivership
12 Entities;
- 13 b. All Documents or Assets associated with credits, debits, or
14 charges made on behalf of any Receivership Entity, wherever situated,
15 including reserve funds held by payment processors, credit card
16 processors, merchant banks, acquiring banks, independent sales
17 organizations, third party processors, payment gateways, insurance
18 companies, or other entities;
- 19 c. All Documents of or pertaining to the Receivership Entities;
- 20 d. All computers, electronic devices, mobile devices, and
21 machines used to conduct the business of the Receivership Entities;
- 22 e. All Assets and Documents belonging to other persons or
23 entities whose interests are under the direction, possession, custody, or
24 control of the Receivership Entities; and
- 25 f. All keys, codes, user names and passwords necessary to gain
26 or to secure access to any Assets or Documents of or pertaining to the
27 Receivership Entities, including access to their business premises, means
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1 of communication, accounts, computer systems (onsite and remote),
2 Electronic Data Hosts, or other property.

3 In the event that any person or entity fails to deliver or transfer any Asset or
4 Document, or otherwise fails to comply with any provision of this Paragraph, the
5 Receiver may file an Affidavit of Non-Compliance regarding the failure and a
6 motion seeking compliance or a contempt citation.

7 15. Provision of Information to Receiver. Defendants shall
8 immediately provide to the Receiver:

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

12 b. A list of all agents, employees, officers, attorneys, servants
13 and those persons in active concert and participation with the
14 Receivership Entities, or who have been associated or done business with
15 the Receivership Entities; and

16 c. A description of any documents covered by attorney-client
17 privilege or attorney work product, including files where such documents
18 are likely to be located, authors or recipients of such documents, and
19 search terms likely to identify such electronic documents.

20 16. Cooperation with the Receiver. Defendants; Receivership Entities;
21 Defendants' or Receivership Entities' officers, agents, employees, and
22 attorneys, all other persons in active concert or participation with any of them,
23 and any other person with possession, custody, or control of property of or
24 records relating to the Receivership entities who receive actual notice of this
25 Order shall fully cooperate with and assist the Receiver. This cooperation and
26 assistance shall include, but is not limited to, providing information to the
27 Receiver that the Receiver deems necessary to exercise the authority and
28 discharge the responsibilities of the Receiver under this Order; providing any

1 keys, codes, user names and passwords required to access any computers,
2 electronic devices, mobile devices, and machines (onsite or remotely) and any
3 cloud account (including specific method to access account) or electronic file in
4 any medium; advising all persons who owe money to any Receivership Entity
5 that all debts should be paid directly to the Receiver; and transferring funds at
6 the Receiver's direction and producing records related to the Assets and sales of
7 the Receivership Entities.

8 17. Non-Interference with the Receiver. Defendants; Receivership
9 Entities; Defendants' or Receivership Entities' officers, agents, employees,
10 attorneys; and all other persons in active concert or participation with any of
11 them, who receive actual notice of this Order, and any other person served with
12 a copy of this Order, are hereby temporarily **RESTRAINED** and **ENJOINED**
13 from directly or indirectly:

14 a. Interfering with the Receiver's efforts to manage, or take
15 custody, control, or possession of, the Assets or Documents subject to the
16 receivership;

17 b. Transacting any of the business of the Receivership Entities;

18 c. Transferring, receiving, altering, selling, encumbering,
19 pledging, assigning, liquidating, or otherwise disposing of any Assets
20 owned, controlled, or in the possession or custody of, or in which an
21 interest is held or claimed by, the Receivership Entities; or

22 d. Refusing to cooperate with the Receiver or the Receiver's
23 duly authorized agents in the exercise of their duties or authority under
24 any order of this Court.

25 18. Stay of Actions. Except by leave of this Court, during the pendency
26 of the receivership ordered herein, Defendants, Defendants' officers, agents,
27 employees, attorneys, and all other persons in active concert or participation
28 with any of them, who receive actual notice of this Order, and their

1 corporations, subsidiaries, divisions, or affiliates, and all investors, creditors,
2 stockholders, lessors, customers and other persons seeking to establish or
3 enforce any claim, right, or interest against or on behalf of Defendants, and all
4 others acting for or on behalf of such persons, are hereby enjoined from taking
5 action that would interfere with the exclusive jurisdiction of this Court over the
6 Assets or Documents of the Receivership Entities, including, but not limited to:

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

10 b. Commencing, prosecuting, or continuing a judicial,
11 administrative, or other action or proceeding against the Receivership
12 Entities, including the issuance or employment of process against the
13 Receivership Entities, except that such actions may be commenced if
14 necessary to toll any applicable statute of limitations; and

15 c. Filing or enforcing any lien on any asset of the Receivership
16 Entities, taking or attempting to take possession, custody, or control of
17 any Asset of the Receivership Entities; or attempting to foreclose, forfeit,
18 alter, or terminate any interest in any Asset of the Receivership Entities,
19 whether such acts are part of a judicial proceeding, are acts of self-help, or
20 otherwise.

21 Provided, however, that this Order does not stay: (1) the commencement or
22 continuation of a criminal action or proceeding; (2) the commencement or
23 continuation of an action or proceeding by a governmental unit to enforce such
24 governmental unit's police or regulatory power; or (3) the enforcement of a
25 judgment, other than a money judgment, obtained in an action or proceeding by
26 a governmental unit to enforce such governmental unit's police or regulatory
27 power.
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1 19. Compensation of Receiver. The Receiver and all personnel hired
2 by the Receiver as herein authorized, including counsel to the Receiver and
3 accountants, are entitled to reasonable compensation for the performance of
4 duties pursuant to this Order and for the cost of actual out-of-pocket expenses
5 incurred by them, from the Assets now held by, in the possession or control of,
6 or which may be received by, the Receivership Entities. The Receiver shall file
7 with the Court and serve on the parties periodic requests for the payment of
8 such reasonable compensation, with the first such request filed no more than
9 sixty (60) days after the date of entry of this Order. The Receiver shall not
10 increase the hourly rates used as the bases for such fee applications without prior
11 approval of the Court.

12 20. Receiver's Bond. The Receiver shall file with the Clerk of this
13 Court a bond in the sum of \$15,000 with sureties to be approved by the Court,
14 conditioned that the Receiver will well and truly perform the duties of the office
15 and abide by and perform all acts the Court directs.

16 21. Receiver's Reports. The Receiver shall report to this Court on or
17 before any date set for a hearing on whether a Preliminary Injunction should
18 issue, regarding:

19 a. the steps taken by the Receiver to implement the terms of
20 this Order;

21 b. the value of all liquidated and unliquidated assets of the
22 Receivership Entities;

23 c. the sum of all liabilities of the Receivership Entities;

24 d. the steps the Receiver intends to take in the future to:

25 i. prevent any diminution in the value of assets of the
26 Receivership Entities;

27 ii. pursue receivership assets from third parties; and

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- 1 iii. adjust the liabilities of the Receivership Entities, if
- 2 appropriate;
- 3 e. whether the business of the Receivership Entities can be
- 4 operated lawfully and profitably; and
- 5 f. any other matters that the Receiver believes should be
- 6 brought to the Court’s attention.

7 Provided, however, that if any of the required information would hinder the
8 Receiver’s ability to pursue receivership assets, the portions of the Receiver’s
9 report containing such information may be filed under seal and not served on the
10 parties.

11 22. Immediate Access to Business Premises and Records.

12 a. In order to allow the FTC and the Receiver to preserve
13 Assets and evidence relevant to this action and to expedite discovery, the
14 FTC and the Receiver, and their representatives, agents, contractors, and
15 assistants, shall have immediate access to the business premises and
16 storage facilities, owned, controlled, or used by the Receivership Entities.
17 Such locations include, but are not limited to, 151 N. Kraemer Boulevard,
18 Suite 100, Placentia, California 92870, or 1665 E. 4th Street, Suite 208,
19 Santa Ana, California 92075, and any offsite location or commercial
20 mailbox used by the Receivership Entities. The Receiver may exclude
21 Defendants, Receivership Entities, and their employees from the business
22 premises during the immediate access;

23 b. The FTC and the Receiver, and their representatives,
24 agents, contractors, and assistants, are authorized to remove Documents
25 from the Receivership Entities’ premises in order that they may be
26 inspected, inventoried, and copied. The FTC shall return any removed
27 materials to the Receiver within five (5) business days of completing
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1 inventorying and copying, or such time as is agreed upon by the FTC and
2 the Receiver;

3 c. The FTC's access to the Receivership Entities' documents
4 pursuant to this Paragraph shall not provide grounds for any Defendant to
5 object to any subsequent request for documents served by the FTC;

6 d. The FTC and the Receiver, and their representatives,
7 agents, contractors, and assistants, are authorized to obtain the assistance
8 of federal, state, and local law enforcement officers as they deem
9 necessary to effect service and to implement peacefully the provisions of
10 this Order;

11 e. If any Documents, computers, or electronic storage devices
12 containing information related to the business practices or finances of the
13 Receivership Entities are at a location other than those listed herein,
14 including personal residence(s) of any Defendant, then, immediately upon
15 receiving notice of this order, Defendants and Receivership Entities shall
16 produce to the Receiver all such Documents, computers, and electronic
17 storage devices, along with any codes or passwords needed for access. In
18 order to prevent the destruction of computer data, upon service of this
19 Order, any such computers or electronic storage devices shall be powered
20 down in the normal course of the operating system used on such devices
21 and shall not be powered up or used until produced for copying and
22 inspection;

23 f. If any communications or records of any Receivership Entity
24 are stored with an Electronic Data Host, such Entity shall, immediately
25 upon receiving notice of this order, provide the Receiver with the
26 username, passwords, and any other login credential needed to access the
27 communications and records, and shall not attempt to access, or cause a
28 third-party to attempt to access, the communications or records; and

1 g. Defendants shall contact the FTC’s counsel within three (3)
2 days of the service of this Order to make arrangements for production of
3 all Documents not kept, stored, or maintained at 151 N. Kraemer
4 Boulevard, Suite 100, Placentia, California 92870, or 1665 E. 4th Street,
5 Suite 208, Santa Ana, California 92075, related to the business activities
6 alleged in the complaint for inspection, inventory, and/or copying.

7 23. Distribution of Order by Defendants. Defendants shall
8 immediately provide a copy of this Order to each affiliate, telemarketer,
9 marketer, sales entity, successor, assign, member, officer, director, employee,
10 agent, independent contractor, client, attorney, spouse, subsidiary, division, and
11 representative of any Defendant, and shall, within ten (10) days from the date of
12 entry of this Order, and provide the FTC and the Receiver with a sworn
13 statement that this provision of the Order has been satisfied, which statement
14 shall include the names, physical addresses, phone number, and email addresses
15 of each such person or entity who received a copy of the Order. Furthermore,
16 Defendants shall not take any action that would encourage officers, agents,
17 members, directors, employees, salespersons, independent contractors,
18 attorneys, subsidiaries, affiliates, successors, assigns or other persons or entities
19 in active concert or participation with them to disregard this Order or believe
20 that they are not bound by its provisions.

21 24. Expedited Discovery.

22 a. Notwithstanding the provisions of Rules 26(d) and (f) and
23 Rule 30(a)(2)(A)(iii), and pursuant to Rules 30(a), 33, 34, and 45, the
24 FTC and the Receiver are granted leave, at any time after service of this
25 Order, to conduct limited expedited discovery for the purpose of
26 discovering:

27 i. the nature, location, status, and extent of Defendants’
28 Assets;

- 1 ii. the nature, location, and extent of Defendants’
- 2 business transactions and operations;
- 3 iii. Documents reflecting Defendants’ business
- 4 transactions and operations; or
- 5 iv. compliance with this Order.

6 b. The limited expedited discovery set forth in this Paragraph
7 shall proceed as follows:

8 i. the FTC and the Receiver may take the deposition of
9 parties and non-parties. Forty-eight (48) hours’ notice shall be
10 sufficient notice for such depositions. The limitations and
11 conditions set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) regarding
12 subsequent depositions of an individual shall not apply to
13 depositions taken pursuant to this Paragraph. Any such deposition
14 taken pursuant to this Paragraph shall not be counted towards the
15 deposition limit set forth in Rules 30(a)(2)(A) and 31(a)(2)(A) and
16 depositions may be taken by telephone or other remote electronic
17 means;

18 ii. the FTC and the Receiver may serve upon parties
19 requests for production of Documents or inspection that require
20 production or inspection within five (5) days of service, provided,
21 however, that three (3) days of notice shall be deemed sufficient for
22 the production of any such Documents that are maintained or
23 stored only in an electronic format.

24 iii. the FTC and the Receiver may serve upon parties
25 interrogatories that require response within five (5) days after the
26 FTC serves such interrogatories;

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1 iv. The FTC and the Receiver may serve subpoenas upon
2 non-parties that direct production or inspection within five (5) days
3 of service.

4 v. Service of discovery upon a party to this action, taken
5 pursuant to this Paragraph, shall be sufficient if made by facsimile,
6 email, or by overnight delivery.

7 vi. Any expedited discovery taken pursuant to this
8 Paragraph is in addition to, and is not subject to, the limits on
9 discovery set forth in the Federal Rules of Civil Procedure and the
10 Local Rules of this Court. The expedited discovery permitted by
11 this Paragraph does not require a meeting or conference of the
12 parties, pursuant to Rules 26(d) and (f).

13 vii. The Parties are exempted from making initial
14 disclosures under Rule 26(a)(1) until further order of this Court.

15 25. Service of This Order. Copies of this Order as well as the Motion
16 for Temporary Restraining Order and all other pleadings, Documents, and
17 exhibits filed contemporaneously with that Motion (other than the complaint
18 and summons), may be served by any means, including facsimile transmission,
19 email or other electronic messaging, personal or overnight delivery, U.S. Mail or
20 FedEx, by agents and employees of the FTC, by any law enforcement agency, or
21 by private process server, upon any Defendant or any person (including any
22 financial institution) that may have possession, custody or control of any Asset
23 or Document of any Defendant, or that may be subject to any provision of this
24 Order pursuant to Rule 65(d)(2). For purposes of this Paragraph, service upon
25 any branch, subsidiary, affiliate, or office of any entity shall effect service upon
26 the entire entity.

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1 26. Correspondence and Service on the FTC. For the purpose of this
2 Order, all correspondence and service of pleadings on the FTC shall be
3 addressed to the FTC’s counsel of record.

4 27. Preliminary Injunction Hearing. Pursuant to Rule 65(b),
5 Defendants shall appear before this Court on May 16, 2023, at 2:00 p.m. to show
6 cause, if there is any, why this Court should not enter a preliminary injunction,
7 pending final ruling on the Complaint against Defendants, enjoining the
8 violations of the law alleged in the Complaint, continuing the freeze of their
9 Assets, continuing the receivership, and imposing such additional relief as may
10 be appropriate.

11 28. Briefs and Affidavits Concerning Preliminary Injunction.

12 a. Defendants shall file with the Court and serve on the FTC’s
13 counsel any answering pleadings, affidavits, motions, expert reports or
14 declarations, or legal memoranda no later than May 12, 2023, at
15 12:00 noon. The FTC may file responsive or supplemental pleadings,
16 materials, affidavits, or memoranda with the Court and serve the same on
17 counsel for Defendants no later than May 15, 2023, at 12:00 noon.
18 Provided that such affidavits, pleadings, motions, expert reports,
19 declarations, legal memoranda, or oppositions must be served by personal
20 or overnight delivery, facsimile, or email, and be received by the other
21 party or parties no later than 12:00 noon on the appropriate dates set forth
22 in this Paragraph.

23 b. An evidentiary hearing on the FTC’s request for a
24 preliminary injunction is not necessary unless Defendants demonstrate
25 that they have, and intend to introduce, evidence that raises a genuine and
26 material factual issue. The question of whether this Court should enter a
27 preliminary injunction shall be resolved on the pleadings, declarations,
28 exhibits, and memoranda filed by, and oral argument of, the parties. Live

1 testimony shall be heard only on further order of this Court. Any
2 application to permit such testimony shall be filed with the Court and
3 served on counsel for the other parties no later than May 12, 2023, at
4 12:00 noon. Such application shall set forth the name, address, and
5 telephone number of each proposed witness, a detailed summary or
6 declaration revealing the substance of each proposed witness's expected
7 testimony, and an explanation of why the taking of live testimony would
8 be helpful to this Court. Any papers opposing a timely application to
9 present live testimony or to present live testimony in response to another
10 party's timely motion to present live testimony shall be filed with this
11 Court and served on the other parties no later than May 15, 2023, at
12 12:00 noon.

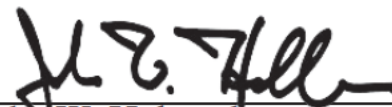
13 29. Duration of the Order. This Order shall expire after the completion
14 of the Preliminary Injunction Hearing, unless, before such time, the Order is
15 extended for an additional period pursuant to Rule 65(b)(2).

16 30. Retention of Jurisdiction. This Court shall retain jurisdiction of
17 this matter for all purposes.

18 31. Compliance with Rule 65(b)(2). This Order is issued on May 3,
19 2023, at 10:15 a.m. See Fed. R. Civ. P. 65(b)(2).

20 **IT IS SO ORDERED.**

21
22 Dated: May 3, 2023

23 
24 _____
25 John W. Holcomb
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 devise 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 \$	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		

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, descr be 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, descr be 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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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>
		\$ _____		
		\$ _____		
		\$ _____		
		\$ _____		
		\$ _____		

Item 32. Documents Attached to the Financial Statement

List all documents that are being submitted with the financial statement.

<u>Item No.</u>	<u>Document</u>	<u>Description of Document</u>
<u>Relates To</u>		

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

Corporate Position

ATTACHMENT C

Form **4506**

Request for Copy of Tax Return

(November 2021)

- ▶ **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.**

OMB No. 1545-0429

Department of the Treasury
Internal Revenue Service

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

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:

Mail to:

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

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.



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 Federal Trade Commission, and to give evidence relevant thereto, in the matter of [_____], now pending in the United States District Court of [_____], 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: _____