

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

FEDERAL TRADE COMMISSION,)	
)	
Plaintiff,)	
)	
v.)	Case No. 4:96CV02225 SNL
)	
RICHARD C. NEISWONGER, et al.,)	
)	
Defendants,)	

**SUPPLEMENT AND AMENDMENT TO RECEIVER'S MOTION FOR FURTHER
INSTRUCTIONS AND TO AMEND BANK ACCOUNT DISPOSITION ORDER
REGARDING CERTAIN BANK ACCOUNTS OF CORPORATE SERVICES
CUSTOMERS**

TO THE HONORABLE STEPHEN N. LIMBAUGH, UNITED STATES DISTRICT
JUDGE:

Robb Evans as Receiver ("Receiver") of Asset Protection Group, Inc. ("APGI") and its subsidiaries, affiliates, divisions, successors and assigns ("Receivership Defendants") hereby submits the following supplement and amendment to the Receiver's Motion for Further Instructions and to Amend Bank Account Disposition Order Regarding Certain Bank Accounts of Corporate Customers ("Motion for Further Instructions") filed with the Court on July 24, 2007.

On July 24, 2007, the Receiver caused to be filed his Motion for Further Instructions in which the Receiver advises the Court that intervenor United States Internal Revenue Service has asserted tax liability or is investigating potential tax liability as to the beneficial owners of 207 bank accounts held by customers of APG. The list of bank accounts subject to the claims or investigation by the IRS ("APG/IRS Account Hold List") was attached as Exhibit 1 to the Declaration of M. Val Miller in support of the Motion for Further Instructions.

On or about July 23, 2007, the Receiver's counsel obtained a service copy of a Verified Claim by Catalina, Rincon Holdings ("Catalina"), supported by an affidavit of Bruce Pollard, in which Catalina seeks turnover of funds held in a bank account of Catalina at Bank of Nevada. Catalina is an APGI customer whose business was formed by APGI prior to the commencement of the receivership.

In preparing to address the Verified Claim filed by Catalina, the Receiver discovered that the bank account of Catalina was subject on the APG/IRS Account Hold List attached to the Motion for Instructions inadvertently omitted the account of Catalina. The Receiver therefore hereby amends and supplements its Motion for Instructions to correct this omission, and all references in the Motion should be deemed amended to refer to 208 accounts subject to the claims or investigation by the IRS rather than 207 accounts. The Receiver submits concurrently herewith a Supplemental Declaration of M. Val Miller and a revised APG/IRS Account Hold List as Exhibit 1A thereto which includes the Catalina account. The Receiver also submits concurrently herewith his Response to the Verified Claim of Catalina that at this time Catalina is not entitled to obtain a release of the funds in the Catalina account because the account is on the APG/IRS Account Hold List.

WHEREFORE, the Receiver respectfully requests that the Court grant the Receiver's Motion for Further Instructions as supplemented and amended herein.

DATED: July 30, 2007

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Attorneys for Receiver Robb Evans

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 30th day of July 2007, the foregoing document was filed electronically with the Clerk of the Court, to be served by operation of the Court's electronic filing system upon the following:

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Melinda Claybaugh
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and served by U.S. Mail, Postage prepaid, upon the following non-participants in Electronic Case Filing:

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FEDERAL TRADE COMMISSION,)	
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Plaintiff,)	
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v.)	Case No. 4:96CV02225 SNL
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RICHARD C. NEISWONGER, et al.,)	
)	
Defendants,)	

**SUPPLEMENTAL DECLARATION OF M. VAL MILLER IN SUPPORT OF
RECEIVER'S MOTION FOR FURTHER INSTRUCTIONS AND TO AMEND BANK
ACCOUNT DISPOSITION ORDER REGARDING CERTAIN BANK ACCOUNTS OF
CORPORATE SERVICES CUSTOMERS**

I, M. Val Miller, declare:

1. I am a member of Robb Evans & Associates LLC, and a deputy to Robb Evans, the Receiver for Asset Protection Group, Inc. ("APGI") and its affiliates and subsidiaries in connection with the above-referenced matter. I am also an attorney at law duly licensed to practice before all courts in the State of Utah. I am one of the senior members of the Receiver's staff with primary responsibility for the daily supervision, management and administration of this receivership estate and I have been involved in managing this receivership estate since the Receiver took possession and control of the business of APGI and its affiliates and subsidiaries on July 19, 2006. I, along with other members of Robb Evans & Associates LLC acting under my supervision, have monitored the ongoing business operations of APGI since the inception of the receivership estate. In addition, I was involved in developing the proposed procedures for disposition of corporate services customer accounts at Bank of Nevada approved by the Court by order dated April 3, 2007. I have participated in multiple conversations with the Internal Revenue Service ("IRS") regarding its claims of tax liability or potential tax liability of

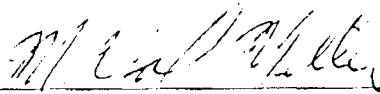
numerous beneficial owners of corporate services customer accounts. I have personal knowledge of the matters set forth in this declaration or have gained knowledge of these matters from consultation with other members and staff of Robb Evans & Associates LLC in connection with my supervision, management and administration of this receivership estate. If I were called upon to testify as to these matters, I could and would competently testify thereto.

2. On or about July 6, 2007, I executed a declaration supporting the Receiver's Motion for Further Instructions and to Amend Bank Account Disposition Order Regarding Certain Bank Accounts of Corporate Customers ("Motion for Further Instructions") that was filed with the Court on July 24, 2007. Attached as Exhibit 1 to my July 6, 2007 declaration supporting the Motion for Further Instructions was a list of 207 bank accounts as to which the Receiver has been notified are subject to claims or investigation of the IRS ("APG/IRS Account Hold List").

3. The Receiver has received service of a Verified Claim by Catalina, Rincon Holdings ("Catalina"), a former corporate services customer of APGI with a bank account at Bank of Nevada and whose corporation was formed by APGI pre-receivership. The Receiver was advised that Catalina was on the APG/IRS Account Hold List as a result of the claim or investigation by the IRS pertaining to the bank account of Catalina prior to the filing of its Motion for Further Instructions. However, through clerical error, the Catalina account was inadvertently omitted from the APG/IRS Account Hold List filed as Exhibit 1 to my declaration supporting the Motion for Further Instructions, a fact of which the Receiver was unaware until the Receiver investigated the Verified Claim served by Catalina and the accounts identified on the prior APG./IRS Account Hold List and determined the Catalina account was not on the list.

4. Attached hereto as Exhibit 1A is a corrected APG/IRS Account Hold List which identifies and includes the Catalina account as a "hold" account.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on July 30, 2007, at Las Vegas, Nevada.



M. VAL MILLER

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 30th day of July 2007, the foregoing document was filed electronically with the Clerk of the Court, to be served by operation of the Court's electronic filing system upon the following:

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Melinda Claybaugh
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Division of Enforcement
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Attorney for Pepper Financial Corp.

By: s/Erik O. Solverud
Erik O. Solverud, #61269

EXHIBIT 1A

APG Participant Account Hold List
(July 3, 2007)

Corporation	Acct Num
1st Source Funding Inc.	*****0308
Abraxas Financial Group	*****0655
Active Commercial, Inc.	*****4227
Advanced Design & Research Inc.	*****3674
AER Employee Solutions	*****2016
Alliance Capital & Leasing Corp.	*****0432
Allstars Landscaping	*****2253
Alpha Capital Enterprises Inc.	*****0303
American Global Investments Inc.	*****8252
Angelfire Investments	*****8285
Animals R Us Inc.	*****9128
APA Consulting, Inc.	*****2064
Appalachian Aircraft Sales Inc.	*****4335
Appalachian Capital Funding Corp.	*****2370
Aqua International	*****0257
Arthur Glacier Corp.	*****8772
Asset Protection Counselors	*****4947
Atlantian	*****8071
Atlantic Financial Solutions Inc.	*****0390
Autoship Inc.	*****3568
Avarice Trading Company	*****8363
Babcock Securities	*****0894
BB Net Consulting Inc.	*****2378
BBA Managements	*****6651
Beach Rental & Leasing	*****3759
Beaver Financial Group	*****6488
Bedrock Financial Services	*****1693
Bellamy Holdings Inc.	*****0935
Bew Consulting & Management	*****0464
Birchwood Group Inc.	*****8541
BJBM	*****0620
Black and White Corporation	*****0259
Blue Ware Inc.	*****8350
Bluefin Holding Corp.	*****6306
Bright Starr Inc.	*****4078
Brunswick Holdings Inc.	*****9110
Bukoto Ltd.	*****1321
Cactus Funding Corp.	*****2123
Callander & Co.	*****2700
Carefree Properties Inc.	*****0002
Cascade Financial Group, Inc.	*****1653

APG Participant Account Hold List
(July 3, 2007)

Catalina Rincon Holdings	*****8756
Central Horizons	*****1984
Charmas Inc.	*****5713
Cheer's 13 Properties Inc.	*****2536
Clambeach	*****2485
Claryon Corp.	*****2105
Coast & Country Enterprises	*****2501
Coldfyre Associates Inc.	*****4201
Commonwealth Management Inc.	*****4862
Consolidated Equity Concepts	*****0696
Consulting Business Group	*****1842
Creative Enterprise Services Inc.	*****1654
Creative Outsourcing Group Inc.	*****3476
Cristo Inc.	*****4938
Cuesta Properties	*****2718
Custom Homes & More Inc.	*****0621
Desert Mornings Inc.	*****7915
Desert Sky Consulting	*****3931
Donny's Treasurer's Inc.	*****9861
Dry Gulch Holdings Inc.	*****0508
Duclos Enterprise Inc.	*****0919
Eclipse Capital Partners Inc.	*****4516
Equilibrium Financial Corp.	*****6735
F.U.S. Investments Inc.	*****2279
Firestorm Services	*****6793
First Equity Corporation	*****8120
Forest Ventures Inc.	*****4657
Forests Group Inc.	*****9871
Free Zone Corp	*****4260
Frontier Funding Group	*****3741
Fusion Alliance Management	*****3956
Garden Enterprises Inc.	*****1200
Garden Wall Enterprises	*****5598
Gateway Management & Services	*****8238
Global Consultation Group	*****9426
Good Health Corporation	*****3873
Greenleaf Financial Corp.	*****1487
Greenwich Consulting	*****8822
Grey Eagle Leasing Inc.	*****2346
Hansen Consulting Group	*****5903
Harding, Goldberg and Riggs	*****7907
Hide & Horns Holding Corp.	*****1504

APG Participant Account Hold List
(July 3, 2007)

High Sierra Marketing	*****6750
High Standard Environmental	*****7279
Higher Ground Group, Inc.	*****1149
Highland Park Investment Group Inc.	*****8343
Hildago Holdings Inc.	*****0400
His Way Holdings Inc.	*****1927
Homebase Holdings Inc.	*****0580
Imobilelari, Inc.	*****8137
JBC Mountain, Inc.	*****9466
JMJL Inc.	*****9218
Jo Green Charter Corp.	*****6520
Jogon Inc.	*****3245
John Paul Jones II Inc.	*****4789
Jova Corp.	*****6611
JR Eagle Inc.	*****0895
JRE Inc.	*****0588
Juniper Financial Inc.	*****7766
Karma Holdings Inc.	*****9159
Kota Inc.	*****4086
Ladybug Ltd.	*****1552
Laser Surgical Consultants	*****2297
LH Group Inc.	*****6471
Liberty Inc.	*****2289
Life Management International	*****2396
Logisticorp	*****4468
Long Range Solutions	*****1248
Macaudo Investments	*****1065
Magi Division	*****6405
Management Inc.	*****9143
Management Service Group Inc.	*****2519
Marketing Specialties	*****4442
May Le Enterprises Inc.	*****5803
Mega Max Corp	*****3584
Mercy Medical Group Inc.	*****6802
Midwest Corporate Services	*****2669
Midwest Development Corp.	*****5555
Millenium Financial Concepts	*****0092
Monarch Executive Group	*****5549
Monet Corp.	*****9655
Mordecal Management Corp	*****9665
Morningstar Services Inc.	*****9903
Mountain Meadow Properties, Inc.	*****1090

APG Participant Account Hold List
(July 3, 2007)

Muno Muso Inc.	*****7411
Mutual Investment Group	*****5630
Nano World Inc.	*****8335
Nevada Sagebrush Inc.	*****4151
Nida Limited Inc.	*****7790
Oak Point Properties Inc.	*****5712
Ocean Endeavors Inc.	*****0305
Ohma Corporation	*****4565
Oiktimon, Inc.	*****5380
Omega International Inc.	*****8061
Omega International Inc.	*****7303
Omni Gemini Group Inc.	*****0646
Oreo Financial Corp.	*****2908
Orinda Design Inc.	*****8319
Pacific United Investment Corp.	*****1453
Paradice Ranch Inc.	*****4872
Pepper Financial Corp.	*****2932
Phil-Ca Inc.	*****1330
Portsmouth Group	*****8814
Power Productions Inc.	*****9854
PR Management Services	*****7692
Premier Financial Services	*****1786
Prestige Capital Inc.	*****7529
Private Financial Solutions Inc.	*****5218
Product Marketing Inc.	*****8849
Purple Butterfly	*****0905
Quality Services Network	*****3202
Rainbow Financials	*****2743
Razorback Marketing Services	*****1018
Realtek Services Inc.	*****6547
Red Skyye, Inc.	*****8830
Right Track Group Inc.	*****7453
River Equities Inc.	*****0451
Rowyco Inc.	*****2924
Rye Enterprises Inc.	*****1215
Sable Mgmt.	*****6868
Searchlight Ventures Inc.	*****1851
Sentry Holdings	*****0027
Sentry Holdings	*****9409
Sero-Acaalpy Private Investment	*****9853
Shasta Sierra Investments	*****8112
SHF Business Services	*****7452

APG Participant Account Hold List
(July 3, 2007)

Sierra Business Group	*****1834
Skylark Services	*****1339
SLO Corp.	*****7972
Southern Land Acquisitions Inc.	*****1752
Southland Estates	*****4475
Southland Investments Inc.	*****6462
Southwest Capital Management	*****5034
Southwest Lending Services	*****6827
Stoli Inc.	*****7852
Stonewall Consultants Inc.	*****6800
Strong Business Services Inc.	*****3360
Stucco Afficonado	*****8253
Sugon Inc.	*****8079
Sunny Beach Money Corp.	*****4328
Sunset Meridian Inc.	*****5224
Tarantola Inc.	*****7643
TeamPlus, Inc.	*****0354
Telios Corp	*****4946
The Sanctuary Group Ltd.	*****0994
Three K Services	*****7511
Tis Lovely Corporation	*****9101
Total Nutrition	*****3527
Travel Ready Enterprises	*****8568
Travita Development Inc.	*****9747
Tree Leaf Enterprises	*****9731
Triple V Land Inc.	*****9085
Trojan Development	*****6909
Unified Business Services	*****8344
United First Financial	*****9862
United Universal Inc.	*****2586
U-Save-We Profit	*****1685
W.A.B. Inc.	*****4269
Waterloo Marketing Inc.	*****8658
Western States Financial Inc.	*****3824
Whirlwind Business Development	*****3246
Whitney Capital Inc.	*****3781
Williams Home Equity	*****8749
Windriver Group	*****4112
Windy Pass Corporation	*****4813
Woodlawn Investments	*****4599
ZZR Enterprises Inc.	*****9200