

CALLISTER NEBEKER & McCULLOUGH
JEFFREY L. SHIELDS (2947)
MARK L. CALLISTER (6709)
ZACHARY T. SHIELDS (6031)
Zions Bank Building Suite 900
10 East South Temple
Salt Lake City, UT 84133
Telephone: (801) 530-7300
Facsimile: (801) 364-9127

Attorneys for Plaintiff Bruce R. Wisan, as the Court-Appointed
Special Fiduciary of the United Effort Plan Trust

IN THE THIRD JUDICIAL DISTRICT COURT OF SALT LAKE COUNTY

STATE OF UTAH

IN THE MATTER OF THE UNITED EFFORT
PLAN TRUST, (Dated November 9, 1942,
Amended April 10, 1946, and Amended and
Restated on November 3, 1998); and its,
TRUSTEES, including known trustees TRUMAN
BARLOW, WARREN JEFFS, LEROY JEFFS,
WINSTON BLACKMORE, JAMES ZITTING and
WILLIAM E. JESSOP a/k/a WILLIAM E.
TIMPSON and DOE TRUSTEES 1 THROUGH
IX.

**REPORT OF THE SPECIAL
FIDUCIARY, DATED
MAY 2, 2008**

Civil No. 053900848

Judge Denise P. Lindberg

Bruce R. Wisan, as the Court-appointed Special Fiduciary ("Fiduciary") of the United
Effort Plan Trust ("UEP" or "Trust"), hereby submits this Report to the Court as follows:

TABLE OF CONTENTS

LIST OF EXHIBITS iv

I. BACKGROUND 1

II. LITIGATION INVOLVING THE TRUST 1

 A. Defending the Trust in the “MJ Lawsuit” 1

 B. Fiduciary’s Lawsuit Against the Bountiful Elementary-Secondary School Society 2

 C. Fiduciary’s Mandamus Lawsuit 3

 D. Litigation against the Colorado City Improvement Association in Utah 4

 E. Litigation against the Colorado City Improvement Association in Arizona 5

 F. Litigation With Commercial Service of Perry, Inc. 6

 G. The Suspended Trustee Lawsuit 7

 H. Implementation of the Settlement Agreements in the Tort Lawsuits 7

 I. Litigation With Sterling Harker and William Harker 8

III. STATUS OF COLLECTING MONTHLY ASSESSMENT AND SIGNING OF
OCCUPANCY AGREEMENTS 12

IV. PAYMENT OF PROPERTY TAXES 12

V. STATUS OF SUBDIVIDING TRUST PROPERTY 14

VI. ISSUES REGARDING THE AVAILABILITY OF WATER ON TRUST PROPERTY .15

VII. INVESTIGATING INFORMATION AND DOCUMENTATION REGARDING THE
TRUST 16

VIII. MANAGEMENT OF TRUST PROPERTY 18

 A. Requests for Occupancy of Trust Property 18

 B. Unauthorized Occupancy of Trust Property 18

 C. Unauthorized Removal of Posted Notices from Trust Property 19

 D. Request for Use of Non-Residential Property 20

 E. The Zoo Property 20

 F. Lease of Farm Property 21

 G. Challenging the Tax Assessment of Trust Property in Canada 21

IX. ISSUES REGARDING THE HARKER FARM	22
A. Preservation of the Business Operations of the Harker Farm	22
B. Proposal for the Sale of the Harker Farm	23
C. Sterling and William Harker	24
D. The Harker Lawsuit	26
E. Litigation Under the Utah Wrongful Lien Act	27
F. Litigation Regarding the Lis Pendens	28
X. ADVISORY BOARD	29
XI. ACCOUNTING	29
XII. CONCLUSION	30

LIST OF EXHIBITS

Exhibit	Description
1	Statement of Claim in the BESS Lawsuit
2	Errata Notice to Court Regarding Twin City's Motion to Set Aside The Default Judgment, dated February 15, 2008
3	Response to Defendant Twin City Water Authority's Errata Notice, dated March 7, 2008
4	Affidavit of Bruce R. Wisan, Dated March 7, 2008
5	Affidavit of Ron Whitehead, Dated March 5, 2008
6	Letter, dated April 17, 2008, to R. Blake Hamilton
7	Ex Parte Motion for Substitute Service, dated April 3, 2008
8	Memorandum in Support of Ex Parte Motion for Substitute Service, dated April 3, 2008
9	Affidavit of Isaac Wyler, dated March 28, 2008
10	Complaint, filed in Case No. CN2008-403 in the Superior Court of Mohave County, Arizona.
11	Complaint, filed in Case No. 080500593, in the Fifth District Court of Washington County, Utah
12	Answer, filed by the Trust in Case No. 080500593
13	Notice to Occupants of UEP Trust Land, dated April 1, 2008
14	Form Occupancy Agreement
15	Letter, dated April 9, 2008, to Marshall Barlow and all occupants of 925 W. Utah Avenue, Hildale, UT 84784
16	Letter, dated February 5, 2008, from Jeffrey L. Shields (with enclosure)
17	Notice to Quit, dated April 11, 2008
18	Letter, dated April 24, 2008, to Parley Stubbs
19	Letter, dated April 24, 2008, to Lewis Nielson

Exhibit	Description
20	Letter, dated January 31, 2008, to the Arizona Department of Real Estate
21	Letter, dated February 6, 2008, to Jake Barlow
22	Letter, dated February 1, 2008, to Warren Jeffs
23	Letter, dated February 7, 2008, from Bret W. Rawson
24	Letter, dated March 13, 2008, to R. Blake Hamilton
25	Letter, dated March 21, 2008, from R. Blake Hamilton
26	Letter, dated March 27, 2008, from R. Blake Hamilton
27	Letter, dated April 18, 2008, from R. Blake Hamilton
28	Attorney Profile of Samuel S. Allen
29	Subpoena Requiring Production of Documents or Evidence, dated April 16, 2008
30	Notice of Request for Production of Documents
31	Notice, to Loren Black and all occupants of 165 N. Pioneer Street, Colorado City, Arizona
32	Letter, dated April 11, 2008, to the Hildale/Colorado City Police Department
33	Lease Agreement, dated April 14, 2008, with Shane Stubbs and David Stubbs
34	Lease Agreement with Escalante Farms, LLC
35	Letter, dated January 30, 2008, to Kent Swindlehurst, Swindlehurst Insurance
36	Letter, dated February 8, 2008, from Jeremy J. Schroeder
37	Complaint, in Case No. 080500225, dated March 14, 2008
38	Letter, dated March 10, 2008, to Sterling Harker
39	Petition for Summary Nullification of Wrongful Lien . . . , dated March 27, 2008
40	Memorandum in Support of Petition for Summary Nullification of Wrongful Lien . . . , dated March 27, 2008
41	Affidavit of Bruce R. Wisan , dated March 27, 2008

Exhibit	Description
42	Memorandum in Opposition to Petition for Summary Nullification of Wrongful Lien, dated April 3, 2008
43	Affidavit of Sterling J. Harker, dated April 3, 2008
44	Reply Memorandum in Support of Petition for Summary Nullification of Wrongful Lien . . ., dated April 14, 2008
45	Motion for Release of Notice of Lis Pendens . . ., dated April 4, 2008
46	Memorandum in Support of Motion for Release of Notice of Lis Pendens . . ., dated April 4, 2008
47	Memorandum in Opposition to Motion for Release of Notice of Lis Pendens . . ., dated April 15, 2008
48	Reply Memorandum in Support of Motion for Release of Notice of Lis Pendens . . ., dated April 28, 2008
49	Account Summary Statement, January 1, 2008 through May 2, 2008

I. BACKGROUND

1. On May 27, 2005, the Court in the above-captioned civil action entered an Order appointing Bruce Wisan (the “Fiduciary”) to serve as the Special Fiduciary of the United Effort Plan Trust. The Fiduciary’s appointment was confirmed in subsequent Orders of the Court dated May 31, 2005; June 6, 2005; June 16, 2005; June 22, 2005; and October 25, 2006.

2. The Fiduciary has previously filed ten reports with the Court on the following dates: August 2, 2005; November 4, 2005; February 28, 2006; May 31, 2006; August 31, 2006; December 6, 2006; March 14, 2007; June 6, 2007; September 17, 2007; and January 23, 2008.

3. The Fiduciary hereby submits the present REPORT OF THE SPECIAL FIDUCIARY, DATED MAY 2, 2008 (the “Eleventh Report”) to update and supplement the Fiduciary’s prior reports and to keep the Court informed of the work of the Fiduciary and of the important issues affecting the Trust. In so doing, the Fiduciary hereby incorporates by reference all prior reports into this Eleventh Report.

II. LITIGATION INVOLVING THE TRUST

A. Defending the Trust in the “MJ Lawsuit”

4. The Fiduciary continues to defend the Trust against the claims asserted in the so-called “MJ Lawsuit”. As the Court is aware, the MJ Lawsuit was filed by a plaintiff who originally identified herself only as “M.J”, but later revealed that her name is Elissa Wall (“Wall”).

5. Having been transferred from the Fifth District Court of Iron County, Utah, the MJ Lawsuit is now assigned as Civil No. 070916524 in the Third District Court of Salt Lake

County, Utah. With this Court's recusal as to the Trust's Motion to Transfer Civil Action, the MJ Lawsuit remains assigned to the Honorable Judge Sandra N. Peuler.

6. On February 12, 2008, Judge Peuler granted Wall's Rule 56(f) Motion -- allowing Wall 120 days to conduct discovery and providing that the Trust's Motion for Summary Judgment will be set for oral argument after briefing is completed.

7. Since that time, Wall has conducted the deposition of one witness, Carolyn Jessop (who is a member of the Court's Advisory Board). Wall has indicated that she intends to conduct additional depositions in May, 2008.

B. Fiduciary's Lawsuit Against the Bountiful Elementary-Secondary School Society

8. The Fiduciary's lawsuit against the Bountiful Elementary-Secondary School Society and its directors in the Supreme Court of British Columbia, Canada, Case No. S062628 (the "BESS Lawsuit") remains pending.

9. On February 21, 2008, the Fiduciary filed its Statement of Claim in the BESS Lawsuit (a copy of which is attached hereto as Exhibit "1").

10. Thereafter, counsel for the Defendants in the BESS Lawsuit communicated with the Fiduciary's legal counsel and indicated that the Defendants intend to file a response to the Fiduciary's Claim.

11. Nevertheless, to date, the Defendants in the BESS Lawsuit have not filed any response to the Fiduciary's Statement of Claim, and the deadline for filing such response has expired.

12. The Fiduciary is working with his Canadian legal counsel to determine the appropriate course of action to take in pursuing the Trust's claims in the BESS Lawsuit.

C. Fiduciary's Mandamus Lawsuit

13. The Fiduciary's mandamus lawsuit, Case No. 07050010S in the Fifth District Court of Washington County, Utah (the "Mandamus Lawsuit"), remains pending.

14. Since the filing of the Tenth Report, the Fiduciary has obtained the approval of the Washington County Recorder with respect to all 14 subdivision plats to be recorded in Washington County, in accordance with the Stipulation for Entry of Judgment previously entered between the Fiduciary and Washington County.

15. Since the filing of the Tenth Report, the Fiduciary has continued to defend against Twin City Water Authority's ("TCWA") Motion seeking to set aside the default certificate entered in this case. The parties submitted additional briefing regarding this Motion in February and March. (*See* Errata Notice to Court Regarding Twin City's Motion to Set Aside The Default Judgment, dated February 15, 2008 (attached hereto as Exhibit "2"); Response to Defendant Twin City Water Authority's Errata Notice, dated March 7, 2008 (attached hereto as Exhibit "3"); Affidavit of Bruce R. Wisan, Dated March 7, 2008 (attached hereto as Exhibit "4"); and Affidavit of Ron Whitehead, Dated March 5, 2008 (attached hereto as Exhibit "5")).

16. On March 13, 2008, the Court held a hearing on TCWA's Motion. At that time, the Court vacated the prematurely-entered Default Judgment and took under the advisement the Motion seeking to vacate the Default Certificate entered against TCWA. The Court scheduled a

continued hearing on TCWA's Motion to be held on May 6, 2008. The Court subsequently rescheduled the hearing for May 13, 2008.

17. At the March 13 hearing, the Court strongly encouraged the parties to work together to resolve any concerns regarding the proposed subdivision plats while the matter was under advisement. Accordingly, the parties have worked together in an effort to resolve the matter.

18. On April 21, 2008, the Fiduciary, the Fiduciary's legal counsel, and Bush & Gudgell (the Fiduciary's surveying firm) met in St. George, Utah, with representatives of TCWA and Hildale City for the purpose of attempting to resolve TCWA's concerns regarding the 14 subdivision plats. (*See* correspondence attached hereto as Exhibit "6"). At the meeting, TCWA provided the Fiduciary with a list of proposed conditions for obtaining TCWA approval for the plats. The Fiduciary finds some of the conditions to be acceptable, while others are unacceptable. The Fiduciary intends to continue to work with TCWA in an effort to resolve this issue by agreement.

19. The Fiduciary hopes that this matter can be resolved without the need for additional protracted litigation between the parties. Nevertheless, the Fiduciary remains committed to legally subdividing of the Trust's property, and is willing to continue the litigation if necessary.

D. Litigation against the Colorado City Improvement Association in Utah

20. The Fiduciary's lawsuit against Colorado City Improvement Association, an Arizona corporation, and Colorado City Improvement Association, a Utah corporation,

(collectively "CCIA") remains pending as Case No. 070503037 in the Fifth District Court of Washington County, Utah (the "CCIA Utah Lawsuit"). In such lawsuit, the Fiduciary is seeking to clear up possible clouds to title on the Trust's property in Washington County, Utah, arising from alleged leasehold interests of CCIA.

21. The Fiduciary was not successful in serving a summons upon CCIA's registered agent William Shapley, who is believed to be avoiding service of process. Accordingly, the Fiduciary has filed an Ex Parte Motion For Substitute Service, together with a Memorandum and Affidavit in support thereof, seeking Court authority to allow substitute service upon CCIA. (Copies of the Ex Parte Motion, Memorandum, and Affidavit are attached hereto as Exhibits "7", "8", and "9" respectively).

22. On April 11, 2008, the Court entered an Order granting the Ex Parte Motion and authorizing substitute service upon CCIA. Accordingly, the Fiduciary intends to complete service of process upon CCIA and pursue his efforts to quiet title to the Trust's property in Washington County, Utah.

E. Litigation against the Colorado City Improvement Association in Arizona

23. Since the filing of the Tenth Report, the Fiduciary has commenced litigation against CCIA seeking to clear up possible clouds to title on the Trust's property in Mohave County, Arizona, arising from alleged leases involving CCIA (the "CCIA Arizona Lawsuit"). (A copy of the Fiduciary's Complaint in the CCIA Arizona Lawsuit is attached hereto as Exhibit "10").

24. The CCIA Arizona Lawsuit is pending as Case No. CN2008-403 in the Superior Court of Mohave County, Arizona.

25. The CCIA Arizona Lawsuit is very similar to the CCIA Utah Lawsuit. In each lawsuit, the Fiduciary is seeking to quiet title to the Trust's property located within the county in which the lawsuit is pending.

26. As discussed above, the Fiduciary has not been successful in locating CCIA's registered agent. Accordingly, the Fiduciary is also seeking alternative service of process upon CCIA in the CCIA Arizona Lawsuit.

F. Litigation With Commercial Service of Perry, Inc.

27. As previously reported, Commercial Service of Perry, Inc. ("CSPI") has previously made a claim to Trust property based upon a security interest in a modular home which was originally granted to the Bank of Ephraim prior to the time that the modular home was affixed to UEP land.

28. On February 25, 2008, CSPI filed a Complaint against the Trust, as Case No. 080500593 in the Fifth District Court of Washington County, Utah. (A copy of which is attached hereto as Exhibit "11").

29. From the information presently available to the Fiduciary, the Fiduciary believes that the Trust may have valid defenses against the CSPI's claims. Accordingly, the Fiduciary has filed his Answer to the Complaint and is preparing to defend the interests of the Trust. (A copy of the Answer is attached hereto as Exhibit "12").

30. After conducting some discovery, the Fiduciary intends to evaluate all of the known facts and then make a decision whether to litigate and/or settle the dispute according to the best interests of the Trust.

G. The Suspended Trustee Lawsuit

31. The Fiduciary's lawsuit against the suspended trustees of the Trust, the Fundamentalist Church of Jesus Christ of Latter Day Saints, and related entities remains pending in the Third District Court of Salt Lake County, Utah, as Case No. 060908716 (the "Suspended Trustee Lawsuit").

32. Because the Fiduciary obtained a Default Judgment against the Defendants in the Suspended Trustee Lawsuit, there has been no active litigation with respect to the underlying causes of action against the Defendants.

33. The Fiduciary is making efforts to pursue collection of the Judgment against property of the judgment debtors which may be located in the State of Texas. Through the Fiduciary's local counsel in Texas (*see* Part VII, below), the Fiduciary has caused the Default Judgment to be recorded in Texas under the Uniform Foreign Judgment Act. The Fiduciary next intends to pursue discovery to determine whether any of the judgment debtors own property in Texas which may be available for satisfaction of the Judgment.

H. Implementation of the Settlement Agreements in the Tort Lawsuits

34. The Fiduciary has taken further action to implement the settlement agreement in the "Tort Lawsuits" filed against the Trust in the Third Judicial District Court of Salt Lake

County: (1) Case No. 040915857 (the “Brent Jeffs Lawsuit”); and (2) Case No. 040918237 (the “Lost Boys Lawsuit”).

35. Under the terms of the settlement, the Trust is obligated to transfer 21.5 acres of Trust property to the Tort Lawsuit Plaintiffs. The Fiduciary is working with legal counsel for the Tort Lawsuits Plaintiffs to finalize such transfer.

36. Under the terms of the settlement of the Tort Lawsuits, the Trust remains obligated to fund the Lost Boys Education Fund in the coming years.

I. Litigation With Sterling Harker and William Harker

37. Since the filing of the Tenth Report, Sterling Harker and William Harker filed a lawsuit asserting a claim to ownership of Harker Farms, Inc., and Harker & Sons, LC, in the Fifth District Court of Iron County, Utah, as Case No. 080500225. The lawsuit was filed against many defendants, including the Trust, the Fiduciary, and each member of the Court-Appointed Advisory Board. This litigation is discussed in greater detail in Part VIII, below.

**III. STATUS OF COLLECTING MONTHLY ASSESSMENT
AND SIGNING OF OCCUPANCY AGREEMENTS**

38. The Fiduciary is pleased to report that, in the past few days, there has been an abrupt change of position with respect to the Trust Participants’ willingness to pay the monthly assessments and to sign Occupancy Agreements with the Trust.

39. As previously reported, the Fiduciary has determined that it is necessary and appropriate to impose two new requirements upon Trust Participants residing upon Trust property in Hildale and Colorado City.

40. First, the Fiduciary determined that it is necessary to collect a monthly assessment in the amount of \$100 from each residence on Trust property. Such monthly assessment became necessary in part because of the substantial costs which have been imposed upon the Trust by Hildale and Colorado City.

41. Second, the Fiduciary determined that it is necessary for at least one responsible person from each residence on Trust property to sign an Occupancy Agreement with the Trust. The signing of an Occupancy Agreement became necessary in order for the Fiduciary to effectively manage the Trust's property. It is important that the Fiduciary knows who is occupying the residences on Trust property. It is also important that the occupants of the residences expressly agree to abide by the minimum occupancy requirements established by the Trust.

42. The requirements imposed by the Fiduciary are in accordance with the Reformed Declaration of Trust, dated October 25, 2006, which provides that those residing on Trust property shall comply with the rules and standards set by the Trust, including the payment of assessments and the signing of occupancy agreements. (*See* Reformed Declaration, at ¶¶ 6.6.6(a) & 6.6.3(b)).

43. Initially, the vast majority of Trust Participants failed to comply with either of the new requirements.

44. Although the Fiduciary sent assessment notices each month to each residence on Trust land in Utah and Arizona beginning in January, 2008, very few Trust Participants paid the assessment fee in response thereto. The Fiduciary only received monthly assessment payments

from approximately 5% of the residences on Trust land during the months of January, February, and March.

45. On April 1, 2008, the Fiduciary sent another Notice to all occupants of Trust land regarding the new requirement for the signing of an Occupancy Agreement. (A copy of which is attached hereto as Exhibit "13"). Therein, the Fiduciary established a deadline of April 15, 2008, for a responsible person from each residence on Trust property to sign the Occupancy Agreement.

46. In connection therewith, the Fiduciary prepared a new form Occupancy Agreement. (A copy of which is attached hereto as Exhibit "14"). The new form Occupancy Agreement was rewritten and redesigned to be more understandable and more acceptable to Trust Participants. For example, at the Court's suggestion, the new Occupancy Agreement contains a disclaimer which provides that, in signing the Agreement, the Trust Participant is not acknowledging support for the actions of the Court or the Fiduciary. (*See Occupancy Agreement, at ¶ 6*).

47. The initial response to the proposed Occupancy Agreement was very poor.

48. On April 9, 2008, the Fiduciary sent letters to the occupants of three residences on Trust land (an illustrative copy of which is attached hereto as Exhibit "15"). Therein, the Fiduciary stated that the occupants of the residence must sign an Occupancy Agreement and pay the past-due monthly assessments with late fees (in the total amount of \$330) or vacate the residence by April 25, 2008.

49. The letters were served by U.S. mail, certified U.S. mail, and by hand delivery to each of the three residences.

50. A few days after the letters were served, the Fiduciary began receiving a large number of monthly assessment payments and signed Occupancy Agreements from Trust Participants. This includes the three Trust Participants who received the Fiduciary's demand letters.

51. The Fiduciary is informed that FLDS leadership have instructed their followers members to sign Occupancy Agreements and pay assessment fees.

52. As of April 30, 2008, the Fiduciary has received 464 signed Occupancy Agreements as to residences on Trust land located in Hildale and Colorado City.

53. In addition, the Fiduciary now has received monthly assessment payments totaling \$102,052.09. (Many Trust Participants have made only one month's payment of \$100, and have not paid the past-due assessments, late fees, and interest for the months of January, February, and March).

54. The Fiduciary hopes that the Trust Participants' willingness to sign Occupancy Agreements and pay monthly assessments may lead to greater communication and cooperation between the Fiduciary and Trust Participants, for the benefit of all. In recent weeks, certain individual residents have been more willing to communicate with the Fiduciary than at times in the past – although there does not appear to be any outward change of attitude on the part of FLDS leadership with respect to communicating or cooperating with the Fiduciary.

IV. PAYMENT OF PROPERTY TAXES

55. The Fiduciary has continued his ongoing efforts to accomplish the payment of the Trust's property taxes.

56. The Fiduciary's position regarding the payment of property taxes remains unchanged. If those occupying Trust property refuse to pay their fair share of property taxes, the Fiduciary remains prepared to take whatever action is necessary, including the possible eviction from Trust property, to assure that the Trust's property taxes are paid.

57. To accomplish the payment of property taxes, the Fiduciary caused separate letters to be posted on each residence upon Trust land in Colorado City and Hildale in November, 2007.

58. In February, 2008, the Fiduciary sent a second letter to each Utah residence for which taxes had not been paid. (An illustrative copy of such letter is attached hereto as Exhibit "16").

59. Notwithstanding such efforts, as of April 11, 2008, there remained 13 residences on Trust property in Hildale, Utah, for which 2007 property taxes had not been paid in full. Accordingly, the Fiduciary served a Notice to Quit as to each of the 13 residences – informing the residents that their tenancy-at-will had been terminated and requiring them to vacate the residence within five days. (An illustrative copy of the Notices to Quit is attached hereto as Exhibit "17").

60. After service of the Notices to Quit, and after some persuasion by Isaac Wyler, all of the residents responded to the Notices to Quit – by either paying their property tax obligations (although some have not yet paid all of the late fees), or by providing evidence that the taxes had

previously been paid. Accordingly, the Trust withdrew the Notices to Quit as to all 13 residences. (Illustrative copies of the Trust's correspondence to such residents are attached hereto as Exhibits "18" and "19").

61. It appears that the residents of Trust property are now paying only that portion of property taxes directly related to the residences, and are not paying extra amounts to cover common areas and/or uninhabited portions of Trust property. (This contrasts with prior years, where the residents paid sufficient taxes to cover all of the Trust's tax obligations.) As a result, the taxes assessed against the Trust's common and uninhabited areas have not been paid. Because of the cash-crunch presently facing the Trust (*see* Part XI, below), the Fiduciary has not yet paid such taxes, but intends to do so when sufficient funds become available.

62. The Fiduciary has also consulted with Utah and Washington County governmental officials regarding the possibility of obtaining an abatement of certain Washington County property taxes.

63. With respect to the 2006 property taxes, the vast majority of the Trust's tax obligation has been paid. All of the 2006 Utah property tax obligation has been paid, while \$42,194.84 of the 2006 Arizona property tax obligation remains unpaid, out of a total tax obligation of approximately \$1,200,000.

64. With respect to the 2007 Utah property taxes, \$30,607.54 remains unpaid, out of a total tax obligation of approximately \$270,600.

65. With respect to first half of the 2007 Arizona property taxes, which were past-due as of November 1, 2007, \$38,590.45 presently remains unpaid out of a total tax obligation of approximately \$600,000.

66. With respect to second half of the 2007 Arizona property taxes, which became past-due on May 1, 2008, \$380,550.69 presently remains unpaid out of a total tax obligation of approximately \$600,000.

67. The Fiduciary intends to continue his efforts to accomplish the payment of all of the Trust's property taxes.

V. STATUS OF SUBDIVIDING TRUST PROPERTY

68. Since the filing of the Tenth Report, the Fiduciary has continued his efforts to record the subdivision plats of the Trust's property in Hildale and Colorado City.

69. With respect to the Utah plats, as discussed above (*see* Part II.C.), the Trust has received approval from Washington County for all 14 subdivision plats, and the Trust is presently attempting to resolve the Mandamus Litigation with Twin City Water Authority. The Fiduciary is cautiously hopeful that the plats may be approved for recording without the need for additional litigation.

70. With respect to the Arizona plats, the Fiduciary continues to work with officials from Colorado City in an effort to obtain the necessary government approval of the plats.

71. In connection therewith, the Fiduciary has worked with the Arizona Department of Real Estate ("ADRE") to clarify that Colorado City may not require an exemption from the ADRE as a condition of approving the recording of the plats. (*See* correspondence attached hereto as Exhibits "20" and "21").

72. The process of obtaining city approval for the subdivision plats has proven to be cumbersome and costly. The Fiduciary believes that the city officials of Hildale and Colorado City are antagonistic to the Fiduciary's efforts to subdivide property, and will do all in their

power to hinder the recording of the plats. The Fiduciary hopes to accomplish the recording of the plats without the need for additional litigation, but is willing to pursue legal action if necessary.

73. The Fiduciary has reason to believe that the officials of Hildale and Colorado City desire to prevent all new growth in the cities, and will not issue any new building permits. Such attitude is of great concern to the Fiduciary. Although he does not foresee large-scale development, the Fiduciary does want to see partially-completed, abandoned houses finished and occupied. In addition, the Fiduciary has been contacted by various Trust Participants wanting to move back to the community who have expressed interest in building new houses on Trust property. The Fiduciary would like to accommodate such requests as well. Banning all new construction on Trust property will greatly harm the property of the Trust and hinder the ability to provide for the just wants and needs of many Trust Participants.

VI. ISSUES REGARDING THE AVAILABILITY OF WATER ON TRUST PROPERTY

74. The Fiduciary believes that solving the Trust's water problems is one of the major tasks yet facing the Trust. Hildale and Colorado City officials have used the lack of water as one reason for not allowing new development – notwithstanding the fact that, in the past, both cities and the Trust have always anticipated future growth which requires the development of water resources. Unfortunately, the cities do not appear to be willing to work with the Trust in developing water resources.

75. The Trust has hired a water engineer local to the area to assist in obtaining information and in formulating a water resource development plan.

VII. INVESTIGATING INFORMATION AND DOCUMENTATION REGARDING THE TRUST

76. The Fiduciary has continued his efforts to investigate facts relevant to the Trust -- including the property of the Trust and the management thereof.

77. The Fiduciary has continued to work with the Washington County Attorney's office to obtain full compliance with the Fiduciary's Subpoena Duces Tecum seeking the records of Warren Jeffs' jailhouse communications.

78. The Fiduciary has also attempted to obtain information regarding the Trust directly from Warren Jeffs. As previously reported, Warren Jeffs appeared in this case, through legal counsel, to contest the Fiduciary's Subpoena Duces Tecum seeking the records of Mr. Jeffs' jailhouse communications. Such issue was ultimately resolved through stipulation of the parties, and, in connection with such matter, the Fiduciary requested Warren Jeffs' counsel to facilitate a meeting with Warren Jeffs for the purpose of obtaining information regarding the Trust. Counsel invited the Fiduciary to put his request in writing addressed directly to Warren Jeffs. On February 1, 2008, the Fiduciary sent a letter to Warren Jeffs requesting a meeting and/or communication regarding the Trust. (A copy of the letter is attached hereto as Exhibit "22"). Unfortunately, Warren Jeffs has not responded to the letter.

79. The Fiduciary has sought to obtain information and documentation from Twin City Water Authority ("TCWA") by serving a Subpoena Duces Tecum as well as a GRAMA request. Unfortunately, TCWA resisted the Fiduciary's efforts and obliged the Fiduciary to file a Motion to Compel with this Court. The Fiduciary thereafter attempted to resolve the matter without Court intervention and has been successful in obtaining an agreement for partial

compliance with the Subpoena. (Copies of relevant correspondence are attached hereto as Exhibits "23" through "27").

80. The Fiduciary has made arrangements for the review of the records received from Washington County regarding Warren Jeffs' jailhouse communications. Specifically, Mark Barlow has been engaged by Callister Nebeker & McCullough to review and summarize the contents of the various recordings of jailhouse communications, as well as other records. Mark Barlow has served as a paralegal for the U.S. Army JAG corp, and is familiar with the Short Creek community. At the Court's suggestion, the Fiduciary has arranged for his legal counsel to spot-check the accuracy of Mark Barlow's summaries.

81. The Fiduciary has also sought to gain access to documents believed to be relevant to the Trust which were seized by the State of Texas from the YFZ Ranch in Eldorado, Texas.

82. The Fiduciary has obtained a Commission to Subpoena Documents from this Court.

83. The Fiduciary has engaged the services of Samuel S. Allen, of the law firm of Jackson Walker, to serve as local counsel for the Trust in Texas. (A copy of Mr. Samuel's attorney profile is attached hereto as Exhibit "28"). Mr. Samuel has been engaged to assist the Fiduciary in pursuing a subpoena of the YFZ documents and pursuing collection of the Judgment entered in the Suspended Trustee Lawsuit.

84. The Fiduciary has recorded the Judgment entered in the Suspended Trustee Lawsuit in Texas under the Uniform Foreign Judgment Act. In such foreign judgment

action, the Fiduciary has served a Subpoena Requiring Production of Documents or Evidence and a Notice of Request for Production of Documents (copies of which are attached hereto as Exhibits "29" and "30").

VIII. MANAGEMENT OF TRUST PROPERTY

A. Requests for Occupancy of Trust Property

85. As previously reported, the Fiduciary has received many requests from various Trust Participants seeking permission to use and/or occupy Trust property for residential and other uses.

86. The Advisory Board has met periodically in special meetings to consider housing requests, and has made recommendations to the Fiduciary as to housing issues.

87. The Fiduciary has granted several requests in the past, as residences have become available for occupancy. Unfortunately, many requests have not been granted because of a lack of unoccupied housing on Trust property.

88. Since the filing of the Tenth Report, one additional family has been permitted to occupy a residence on Trust property, pursuant to the signing of an Occupancy Agreement with the Trust.

B. Unauthorized Occupancy of Trust Property

89. The Fiduciary has determined that no Trust Participant shall take possession of any residence on Trust property without the knowledge and consent of the Fiduciary.

90. In April, 2008, the Fiduciary was informed that a Trust Participant residing on Trust property had vacated his former residence and moved into an unoccupied residence on Trust land without the knowledge or consent of the Fiduciary.

91. Accordingly, the Fiduciary served a Notice upon the Trust Participant, informing him that the unauthorized occupancy of the residence constituted trespass and unlawful detainer and may subject him to civil and criminal liability. (A copy of the Notice is attached hereto as Exhibit "31"). The Fiduciary further indicated that, as he desired to resolve the matter without involving the courts or law enforcement, the Fiduciary would authorize the Trust Participant to remain in possession if he immediately signed an Occupancy Agreement and paid the monthly assessment fee for the residence.

92. The Trust Participant responded by signing an Occupancy Agreement and paying the monthly assessment fee. Accordingly, the Fiduciary has permitted him to remain in possession of the residence.

93. The Fiduciary has also taken control over the Trust Participant's former residence, which will be used to provide housing for other Trust Participants who have requested housing assistance from the Trust.

C. Unauthorized Removal of Posted Notices from Trust Property

94. In managing the Trust's property, the Fiduciary has used the services of Isaac Wyler to post correspondence and legal notices upon residences in Hildale and Colorado City.

95. In April, 2008, the Fiduciary was informed that certain posted notices had been removed without the authorization of the Fiduciary. Specifically, the Fiduciary learned that a notice posted on the gate of a residence in Hildale was removed by an unknown person driving a blue pick-up truck, and that, the following day, a notice posted on the front door of a residence in Colorado City was removed by another person.

96. The Fiduciary responded by communicating with the Hildale/Colorado City police department requesting assistance in safeguarding posted notices, and in prosecuting the persons responsible for removing notices. (A copy of the Fiduciary's letter is attached hereto as Exhibit "32").

D. Request for Use of Non-Residential Property

97. As previously reported, the Fiduciary has received a request from Trust Participants to occupy certain business property for the purposes of operating a licensed radio station. The Trust Participant has requested a five-year lease, and has indicated that such a lease is a prerequisite for obtaining governmental authorization to operate a radio station.

98. Based upon the recommendation of the Advisory Board, the Fiduciary has determined to enter into a five-year lease with the requesting Trust Participants, with the condition that they not be permitted to occupy the premises until and unless they obtain the necessary governmental approval to operate a radio station on the premises.

99. In the meantime, the Fiduciary has allowed the present occupants to remain in possession of the premises.

E. The Zoo Property

100. The Fiduciary has investigated certain matters which have arisen with respect to the former zoo property located on Trust land in Colorado City, Arizona.

101. The Fiduciary has communicated with Colorado City regarding a burglary and destruction of property on the zoo property. The Fiduciary has since been informed by the City that a 13 year old boy has confessed to the burglary of the zoo property. The Fiduciary has determined to not pursue such matter any further at this time.

102. The Fiduciary has investigated the circumstances surrounding the disconnection of water at the zoo property, which has resulted in additional costs and burdens to the Trust and to those who are presently managing the zoo property. In connection with such investigation, the Fiduciary has communicated with officials of Twin City Water Authority ("TCWA") to obtain information regarding its policies and practices in connecting, and disconnecting, water services without the knowledge or consent of the landowner. TCWA and its legal counsel have refused to reveal the name of the person who authorized the shutting off of water on Trust property without the knowledge or consent of the Fiduciary.

F. Lease of Farm Property

103. The Fiduciary has received a request from two Trust Participants seeking to lease certain farm property in Utah and Arizona for the purpose of farming and livestock grazing for a period of five years.

104. The Fiduciary is not opposed to allowing the Trust Participants to use the farm property, but is concerned about binding the Trust to a five-year commitment.

105. Accordingly, the parties negotiated an agreement which provides for lease of the farm property for an anticipated term of five years, but which allows the Fiduciary to terminate the agreement at any time prior thereto without cause. (A copy of the Lease is attached hereto as Exhibit "33").

G. Challenging the Tax Assessment of Trust Property in Canada

106. In January, 2008, the Fiduciary received the 2008 British Columbia property assessment of the Trust's property in Canada, indicating a substantial increase in the value of the Trust's property for property tax purposes.

107. The Fiduciary is concerned that the assessment may be high because the assessor was not permitted access inside certain residences on Trust land.

108. The Fiduciary made arrangements with a Trust Participant residing on Trust property in Canada to appeal the assessment with the governmental Review Panel.

Unfortunately, such appeal proved unsuccessful and the assessment remains unchanged.

109. The Fiduciary has consulted with a professional and is currently considering whether it would be advisable to further appeal the matter to the B.C. Property Assessment Appeal Board.

IX. ISSUES REGARDING THE HARKER FARM

110. The Trust continues to own and operate the Harker dairy operation, pursuant to its ownership of Harker Farms, Inc. ("HFI") and Harker & Sons, LC ("H&S") (collectively, the "Harker Farm"), which ownership was obtained through purchase at two judgment execution sales held in connection with the Suspended Trustee Lawsuit. Numerous issues have arisen with respect to the Harker Farm.

A. Preservation of the Business Operations of the Harker Farm

111. The on-site dairy operations of the Harker Farm continue to be managed by Jonathan and Hyrum Harker, who desire to purchase the Harker Farm from the Trust.

112. The Fiduciary has continued to preserve the ongoing operations of the Harker Farm and to safeguard the future value of such companies. In connection with such matter, the Fiduciary has continued to investigate and negotiate agreements for the lease of water and property necessary for the successful operation of the Harker Farm.

113. Significantly, the Fiduciary has finalized the Lease Agreement with Escalante Farms, LLC (Robert Holt) for the use of certain feedlot property for the care and feeding of the Harker Farm livestock (a copy of which is attached hereto as Exhibit "34"). Pursuant to such Lease Agreement, the Harker Farm has made arrangements to obtain insurance for the feedlot property. (See correspondence attached hereto as Exhibit "35").

114. The Fiduciary has continued to oversee certain litigation in California involving the Harker Farm. In one case, H&S is pursuing a breach of contract claim arising from the sale of hay. In the other case, wherein H&S had been sued for damages arising out of an accident involving a tractor unit owned by H&S, the case was settled for an amount well within the policy limits of H&S' insurance coverage. (See correspondence attached hereto as Exhibit "36").

115. Harker Farm has not been profitable in recent months due to a number of significant expenses which were incurred to preserve the ongoing viability of the farming operations (including leasing land and water, and purchasing feed) and a decline in the price of milk.

B. Proposal for the Sale of the Harker Farm

116. The Fiduciary desires to sell the Harker Farm, as he does not believe it is in the best interest of the Trust to own and operate a dairy operation over the long term. Significantly, the present on-site managers of the dairy operation – Jonathan and Hyrum Harker – are not willing to remain in the employment of the Fiduciary over the long term. Rather, they desire to purchase the dairy operation from the Fiduciary. Accordingly, the Fiduciary is concerned that if the Harker Farm is not sold in the near future, it may be necessary to hire new management to run the operations of the dairy farm.

117. The Fiduciary also desires to sell the Harker Farm to bring much needed funds, and alleviate the serious cash crunch presently facing the Trust.

118. In January, 2008, the Fiduciary received a proposal from Jonathan and Hyrum Harker to purchase the Harker Farm. The proposal involves the anticipated sale of Jonathan and Hyrum Harker's dairy farm in Delta, Utah, and the use of the proceeds, together with funding from Western AgCredit, to purchase the Harker Farm from the Trust.

119. The Fiduciary presented the basic terms of the sale proposal to the Court at a hearing held on February 27, 2008. At the hearing, the Court heard argument and testimony of several witnesses regarding the proposal – including Sterling Harker and William Harker.

120. At the conclusion of the February 27 hearing, the Fiduciary determined that it was in the best interests of the Trust to pursue the proposal for the sale of the Harker Farm to Jonathan and Hyrum Harker.

121. Unfortunately, the planned sale of the Harker Farm has been delayed because of a lawsuit filed by Sterling and William Harker. (*See* Part IX.D, below).

C. Sterling and William Harker

122. The Fiduciary is sympathetic to the plight of Sterling and William Harker, who transferred their interests in the Harker Farm to the Corporation of the Presiding Bishop of the FLDS Church in 1997 -- leaving themselves as tenants-at-will with respect to residing upon land owned by the Harker Farm.

123. The Fiduciary strongly believes that Sterling and William Harker have no legal or factual claim to ownership of the Harker Farm. Nevertheless, in the past, the Fiduciary has

provided assistance and accommodation to Sterling and William Harker. In 2007, after the Fiduciary obtained ownership of the Harker Farm, he hired Sterling Harker as an employee of the Harker Farm in order to provide Sterling Harker with a source of income. Shortly thereafter, when Sterling Harker was evicted from his prior residence, the Fiduciary allowed him to live in a residence owned by the Harker Farm without any payment to Harker Farm. The Fiduciary also allowed William Harker to continue his occupancy of a residence on property owned by the Harker Farm without any payment to Harker Farm.

124. In February, 2008, Sterling and William Harker asserted claims to ownership of the Harker Farm and objected to the proposed sale to Jonathan and Hyrum Harker.

125. Sterling and William Harker appeared at the February 27 hearing to voice their objections to the proposed sale.

126. At the conclusion of the February 27 hearing, the Fiduciary determined to proceed with the proposed sale notwithstanding the objections of Sterling and William Harker. The Fiduciary also determined, however, to pursue the possibility of providing housing for Sterling Harker and William Harker for the rest of their lives. Accordingly, the Fiduciary communicated with the proposed purchasers, as well as the primary lender Western AgCredit, to determine whether such life-estate arrangements were possible.

127. Unfortunately, Sterling and William Harker refused to work with the Fiduciary regarding such matter. Instead, Sterling and William Harker filed a lawsuit against the Fiduciary, thereby delaying the proposed sale of the Harker Farm.

D. The Harker Lawsuit

128. On March 14, 2008, Sterling and William Harker filed a Complaint in the Fifth District Court of Iron County, Utah, as Case No. 080500225 (the "Harker Lawsuit"). The Complaint names numerous parties as defendants, including the Trust, the Fiduciary, Jonathan Harker, Hyrum Harker, HFI, H&S, and every member of the Court-appointed Advisory Board. (A copy of the Complaint, without exhibits, is attached hereto as Exhibit "37").

129. The Fiduciary believes that the Complaint is legally and factually improper and that, in several respects, it constitutes a violation of Rule 11 of the Utah Rules of Civil Procedure.

130. The filing of the Complaint has delayed and interfered with the proposal to sell the Harker Farm to Jonathan and Hyrum Harker.

131. After receiving the Complaint in the Harker Lawsuit, the Fiduciary attempted to communicate with Sterling and William Harker to resolve this matter through negotiation and settlement. Unfortunately, Sterling and William Harker refused to even speak with the Fiduciary or his counsel outside of formal mediation.

132. Accordingly, the Fiduciary determined that it would be necessary to terminate the at-will tenancy of Sterling and William Harker with respect to residence owned by the Harker Farm, and to terminate Sterling Harker's at-will employment with the Harker Farm.

133. Nevertheless, Sterling and William Harker have still refused to communicate with the Fiduciary or to otherwise negotiate a resolution of their lawsuit.

E. Litigation Under the Utah Wrongful Lien Act

134. In addition to the filing of the Complaint, Sterling and William Harker encumbered the Harker Farm real property pursuant to the recording of three Notices of Interest in 2005, 2007, and 2008 (the "Notices of Interest").

135. In March, 2008, the Fiduciary sent separate letters as to each Notice of Interest requesting the release of such Notices of Interest. (An illustrative copy of such letters is attached hereto as Exhibit "38").

136. As of March 25, 2008, none of the Notices of Interest had been released. Accordingly, the Fiduciary was obliged to seek the aid of the Court in obtaining a release of the Notices of Interest.

137. On March 25, 2008, the Fiduciary filed and served a Petition seeking release of the Notices of Interest and damages, including treble damages, under the Utah Wrongful Lien Act, Utah Code Ann. § 38-9-1 *et seq.* (Copies of the Petition, the Memorandum in support of the Petition, and the Affidavit of the Fiduciary are attached hereto as Exhibits "39" through "41").

138. The Petition was originally filed in the Harker Lawsuit. However, at the direction of the clerk's office, the Petition was thereafter filed and served as a separate lawsuit, as Case No. 080500259, in the Fifth District Court of Iron County, Utah (the "Wrongful Lien Lawsuit").

139. Sterling and William Harker responded to the Petition by quickly releasing all three Notices of Interest, and by arguing that the Petition was now moot. (Copies of Sterling and William Harker's response Memorandum and Affidavit are attached hereto as Exhibits "42" and "43").

140. The Fiduciary responded by asserting that the release of the Notices of Interest moots a portion of the Petition – the request for an expedited hearing to release the Notices of Interest. The Fiduciary contends, however, that all other aspects of the Petition -- including the requests for damages and treble damages -- remain pending. (A copy of the Fiduciary’s Reply Memorandum is attached hereto as Exhibit “44”).

F. Litigation Regarding the Lis Pendens

141. In addition to the recording of the Notices of Interest, Sterling and William Harker also recorded a Notice of Lis Pendens (the “Lis Pendens”) against the Harker Farm real property in connection with the Harker Lawsuit.

142. Because the Lis Pendens clouds the title to the Harker Farm real property, the Fiduciary has been obliged to seek a release of the Lis Pendens under Section 78B-6-1304 of the Utah Code.

143. On April 4, 2008, the Harker Farm filed a Motion for Release of Lis Pendens; and Alternative Motion to Require Guarantee as a Condition of Maintaining Notice of Lis Pendens (the “Motion for Release). (Copies of the Motion for Release, and Memorandum in support thereof, are attached hereto as Exhibits “45” and “46”).

144. The parties have now briefed the Motion for Release, but have not yet received any ruling from the Court. (Copies of Sterling and William Harker’s Response Memorandum, and the Harker Farm Reply Memorandum, are attached hereto as Exhibits “47” and “48”).

X. ADVISORY BOARD

145. The Fiduciary has continued to hold regular meetings with the Court-appointed Advisory Board. Since the filing of the Tenth Report, meetings have been held as follows:

- (a) January 26, 2008, in Hurricane, Utah;
- (b) February 16, 2008, in Hurricane, Utah; and
- (c) March 22, 2008, in Hurricane, Utah.

146. The meeting scheduled for the month of April was rescheduled for May 3, 2008.

147. A portion of the Advisory Board also meets on a periodic basis (as a housing committee), without the presence of the Fiduciary or his counsel, to consider housing issues pursuant to the Petitions for Benefits received from Trust Participants, and to make recommendations to the Fiduciary thereon.

148. The Fiduciary greatly appreciates the diligent services of the Advisory Board.

XI. ACCOUNTING

149. Attached hereto as Exhibit "49" is an accounting summary for the Fiduciary's bank account at Wells Fargo Bank from January 1, 2008, through May 2, 2008.

150. The Trust has continued to incur various expenses including professional fees and costs with independent contractors performing services on behalf of the Trust. Such expenses include those incurred in connection with surveying and subdividing the Trust's property.

151. The Fiduciary uses the services of Jethro Barlow, Isaac Wyler, Melvin Williams and Stephanie Colgrove to assist the Fiduciary as independent contractors in the performance of various tasks.

152. As previously reported, the Trust is now experiencing a serious cash crunch. As a result, the Trust has been unable to pay outstanding professional fees owing to the Fiduciary's accounting firm and the Fiduciary's Utah law firm.

153. With respect to the Fiduciary's accounting firm (Wisan Smith Racker & Prescott), the Trust has not paid any professional fees incurred after April 30, 2007.

154. With respect to the Fiduciary's Utah law firm (Callister Nebeker & McCullough), the Trust has paid only a portion of the professional fees incurred from May 1, 2007 through July 31, 2007, and has not paid any professional fees incurred after that time. The amount of the Trust's unpaid professional fees owing to Callister Nebeker & McCullough through January 31, 2008, equals \$575,745.14. Additional fees and costs have been incurred since January 31, 2008.

155. In prior months, the Trust's cash crunch was ameliorated somewhat by the revenues generated from the Harker dairy operation. (*See Part IX, above*). In recent months, the Harker dairy operations has had numerous expenses, and there has been little cash available to fund the Trust. Accordingly, the Fiduciary has been required to explore other alternatives to solve the cash-crunch issue.

156. The recent receipt of monthly assessment fees from Trust Participants should help to partially alleviate the problem.

157. Furthermore, in the near future, the Fiduciary hopes to resolve the current cash-crunch problem by selling the Harker dairy operation. (*See Part IX, above*).

XII. CONCLUSION

The above-stated information has been provided to keep the Court and all interested parties informed of the activities of the Fiduciary and the issues affecting the Trust. The

Fiduciary encourages feedback and input from the Court and other interested parties with respect to the activities of the Fiduciary. The Fiduciary intends to continue to pursue the fulfillment of his fiduciary obligations as directed by the Court.

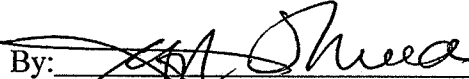
DATED: May 2nd, 2008



BRUCE R. WISAN
As Court-Appointed Special Fiduciary of the
United Effort Plan Trust

DATED: May 2nd, 2008

CALLISTER NEBEKER & McCULLOUGH

By: 

JEFFREY L. SHIELDS
Attorneys for Bruce Wisan, the Court-
Appointed Special Fiduciary of the United
Effort Plan Trust

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing **REPORT OF THE SPECIAL**

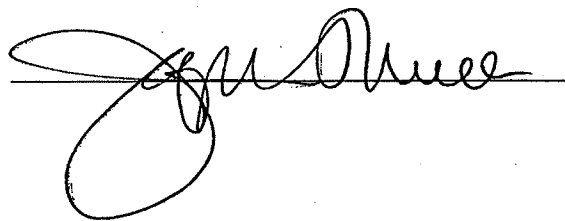
FIDUCIARY, DATED MAY 2, 2008 was served via U.S. Mail, postage pre-paid, this

2nd day of May, 2008, as follows:

Timothy A. Bodily
Assistant Attorney General
160 East 300 South, Fifth Floor
P.O. Box 140874
Salt Lake City, UT 84114-0874

Randy S. Hunter
Assistant Utah Attorney General
160 East 300 South, 5th Floor
P.O. Box 140857
Salt Lake City, UT 84114-0857

Roger H. Hoole
Gregory N. Hoole
Hoole & King, L.C.
4276 South Highland Drive
Salt Lake City, UT 84124

A handwritten signature in black ink, appearing to read "Gregory N. Hoole", written over a horizontal line.