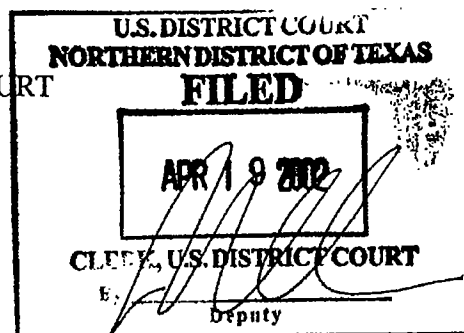


ORIGINAL

IN THE UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION



SECURITIES AND EXCHANGE
COMMISSION

Plaintiff,

VS.

FUNDING RESOURCE GROUP
a/k/a FRG TRUST, ET AL.

Defendants.

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NO. 3-98-CV-2689-M



ORDER

Michael J. Quilling, as Receiver for Funding Resource Group and related entities, has filed a motion to determine responsibility for filing tax returns on behalf of the Funding Resource Group Estate. The Receiver maintains that given the limited assets of the Estate and the cost of preparing tax returns for individual subjects of the receivership, he should not be burdened with the responsibility of preparing such tax returns. Instead, the Receiver seeks an order: (1) authorizing him to file a tax return for the Funding Resource Group Estate under its tax identification number, 47-6236364, and to submit appropriate tax disclosures to the Internal Revenue Service as to Funding Resource Group, FRG Trust, FMCI Trust, Funders Marketing Company, Inc., MVP Network, Inc., MVP Network Trust, Fortune Investments, Ltd., and Treds Financial Trust; and (2) absolving him of any responsibility for filing tax returns for Steve Roberts, Raymond Parr, Quintin Hix, Gene Coulter, Vearl Smith, Earl McKinney, Don Hicks, Carl Weaver, or Mary Ann Bauce.

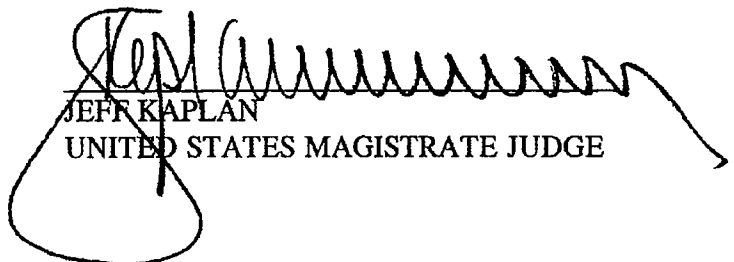
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A hearing was held on April 19, 2002. The Receiver was ordered to post a copy of the motion on his website with notice of the hearing and instructions to all interested parties that any objections must be filed by April 9, 2002. A copy of the Receiver's motion and the order setting this matter for hearing was also served on a representative of the Internal Revenue Service. No written objections have been received and no one appeared at the hearing or otherwise objected to the motion. The Securities and Exchange Commission, through its regional counsel, has consented to the relief requested.

Accordingly, the motion to determine responsibility for filing tax returns on behalf of the Funding Resource Group Estate is granted. The Receiver shall file a tax return for the Funding Resource Group Estate under its separate tax identification number, 47-6236364, and submit appropriate tax disclosures to the Internal Revenue Service as to Funding Resource Group, FRG Trust, FMCI Trust, Funders Marketing Company, Inc., MVP Network, Inc., MVP Network Trust, Fortune Investments, Ltd., and Treds Financial Trust. The Receiver shall have no responsibility for filing tax returns for Steve Roberts, Raymond Parr, Quintin Hix, Gene Coulter, Vearl Smith, Earl McKinney, Don Hicks, Carl Weaver, or Mary Ann Bauce.

SO ORDERED.

DATED: April 19, 2002.


JEFF KAPLAN
UNITED STATES MAGISTRATE JUDGE