

Proof of Claim for Internal Revenue Taxes



Form 4490
(Rev. 2-2005)

Department of the Treasury/Internal Revenue Service

Docket Number	08CV-00012 DB
Kind of Proceeding	RECEIVERSHIP
Date of Petition	05/09/2008
Creditor Number	DEPUTY CLERK

FILED
U.S. DISTRICT COURT
2008 DEC 23 P 2:54
DISTRICT OF UTAH

In the RECEIVER Court
for the SALT LAKE CITY

In the Matter of: VESCOR CAPITAL /VAL SOUTHWICK ETAL
4590 HARRISON BLVD. SUITE 200
OGDEN, UT 84403

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

- VESCOR CAPITAL /VAL SOUTHWICK ETAL is justly and truly indebted to the United States in the amount of \$7,675,511.65 with interest and penalty as shown below.
- This debt is for taxes due under the Internal Revenue laws of the United States as follows:

Taxpayer ID Number	Kind of Tax	Period	Tax Due	Penalty Due	Interest Due	Date Tax Lien Arose
XXX-XX-5316	INCOME	12/31/2004	\$534,917.00	\$401,187.75	\$264,437.95	1 Pending Examination
XXX-XX-5316	INCOME	12/31/2005	\$1,206,191.00	\$1,067,479.04	\$493,317.66	1 Pending Examination
XXX-XX-5316	INCOME	12/31/2006	\$1,804,806.00	\$1,488,964.95	\$414,210.30	1 Pending Examination
			\$3,545,914.00	\$2,957,631.74	\$1,171,965.91	
Total Amount of Claims:						\$7,675,511.65

1) PROPOSED TAX DEFICIENCY DETERMINED BY EXAMINATION OF DEBTOR(S) TAX RETURN.

- No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of Internal Revenue Service;
- Except for the statutory tax liens that arose on the above dates, the United States does not hold, to the deponent's knowledge or belief, any security for this debt;
- No note or other negotiable instrument has been received for this debt or any part of it, nor has any judgment been rendered with respect to this debt; and
- This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law: See 31 U.S.C. Section 3713(a). Any executor, administrator, or other person who fails to pay the claims of the United States in accordance with its priority may become personally liable for this debt under 31 U.S.C. Section 3713(b).

[Signature]
(Notarize or witness if court requires)
Subscribed and Sworn to Before Me on

Dec. 17th 2008
Month Day Year



Signature DAWNA HILL <i>[Signature]</i>		
Title Insolvency Advisor	ID Number 87-30827	Telephone Number (801) 799-6908
Address Internal Revenue Service IRS - Insolvency Group Manager 50 South 200 East M/S 5021-SLC Salt Lake City, UT 84111		