

Sally B. McMinimee (5316)
PRINCE, YEATES & GELDZAHLER
175 East 400 South, Suite 900
Salt Lake City, Utah 84111
Telephone: (801) 524-1000
Facsimile: (801) 524-1099
sbm@princeyeates.com

Attorney for Receiver Robert G. Wing

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

VESCOR CAPITAL CORP., a Nevada corporation, **VESCOR CAPITAL, INC.**, a Nevada corporation, **VESCORP CAPITAL, LLC**, a Nevada limited liability company, **VESCORP CAPITAL IV-A, LLC**, a Nevada limited liability company, **VESCORP CAPITAL IV-M, LLC**, a Nevada limited liability company, and **VAL E. SOUTHWICK,**

Defendants.

**MEMORANDUM IN SUPPORT
OF RECEIVER'S MOTION TO
FILE INVOICES UNDER SEAL**

Case No. 1:08CV00012

Judge: Dee Benson

Robert G. Wing, the Court appointed receiver (the "Receiver") for Vescor Capital Corporation and its related entities, hereby files this memorandum in support of the Motion to File Invoices Under Seal.

This Motion is filed pursuant to Rule 5.2(d) of the Federal Rules of Civil Procedure which provides that a court may order that a filing be made under seal.

The procedure is necessary because the Receiver will soon be filing the First Declaration and Report of Receiver and Request to Appoint Professionals for the Receiver (the "Declaration"). In support of the Declaration, the Receiver will be filing the invoices for his services, as well as his attorneys and accountants. With this motion, the Receiver seeks to file the invoices under seal.

As part of the Receiver's charge to marshal the assets of the Vescor companies, the Receiver is involved in litigation with various parties, and anticipates he will be in litigation with more parties in the future. The detail contained in the invoices for the Receiver, his attorneys, and the accountants contains information that could undermine the Receiver's efforts on behalf of the investors. In addition, the invoices contain work product information that could provide an advantage to litigants opposing the interests of the Receivership. Filing the invoices under seal will protect the attorney work product and the receivership estate.

RESPECTFULLY SUBMITTED AND DATED this 4th day of August, 2008.

PRINCE, YEATES & GELDZAHLER

/s/ Sally B. McMinimee

Sally B. McMinimee

Attorneys for Receiver

CERTIFICATE OF SERVICE

I hereby certify that on the 4th day of August, 2008, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF System which sent notification of such filing to the following:

Karen L. Martinez (martinezk@sec.gov)
Thomas M. Melton (meltont@sec.gov)
William B. McKean (mckeanw@sec.gov)
Attorneys for Securities & Exchange
Commission
15 West South Temple, Suite 1800
Salt Lake City, Utah 84101

Max D. Wheeler (intakeclerk@scmlaw.com)
Richard A. Van Wagoner
(rvanwagoner@scmlaw.com)
Rodney R. Parker (rparker@scmlaw.com)
Samuel S. Harkness (intakeclerk@scmlaw.com)
Snow Christensen & Martineau
10 Exchange Place, 11th Floor
P.O. Box 45000
Salt Lake City, Utah 84140-5000

Jerome Romero
(jromero@joneswaldo.com)
Jones, Waldo, Holbrook &
McDonough
170 South Main Street, Suite 1500
Salt Lake City, Utah 84101

Mark L. Callister (mlc@cnmlaw.com)
Callister, Nebeker & McCullough
10 East South Temple, Suite 900
Salt Lake City, Utah 84133

Robert G. Wing
(rgw@princeyeates.com)
175 East 400 South, Suite 900
Salt Lake City, Utah 84111

/s/ LeAnn W. Searcy