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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 IX-M, LLC**, a Nevada limited liability company, and **VAL E. SOUTHWICK**,

Defendants.

**MEMORANDUM IN SUPPORT
OF RECEIVER'S MOTION TO
SELL RECEIVERSHIP
PROPERTY**

Case No. 1:08CV00012

Judge: Dee Benson

Robert G. Wing, Receiver in the above-referenced matter, hereby submits this Memorandum in Support of his Motion to Sell Receivership Property.

The Motion to Sell Receivership Property is brought pursuant to 28 U.S.C. 2004, which states that any personalty sold under any order or decree of any Court of the United States shall be sold in accordance with 28 U.S.C. 2001, unless the Court orders otherwise. The Receiver is in possession of certain office equipment and related personal property currently located at the Vescor offices at 4590 Harrison Blvd., Suite 200, Ogden, Utah. The Receiver seeks Court approval to sell the equipment and other personal property in an auction sale to be conducted by Tom Erkelens of StateWide Liquidators on June 14, 2008. Tom Erkelens has been the Standing Auctioneer for the U.S. Bankruptcy Court for the District of Utah for over twenty-nine (29) years and is well qualified to complete the sales to maximize the return to the Receiver for the investors. The Receiver has sold, and anticipates selling, a few items on ksl.com in those instances where he believes a higher price can be had.

RESPECTFULLY SUBMITTED AND DATED this 23rd day of May, 2008.

PRINCE, YEATES & GELDZAHLER

/s/ Robert G. Wing
Robert G. Wing
Receiver

CERTIFICATE OF SERVICE

I hereby certify that on the 23rd day of May, 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:

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