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*Attorneys for Gil A Miller as Receiver
for Management Solutions, Inc., Wendell
A. Jacobson and Allen R. Jacobson*

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

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

MANAGEMENT SOLUTIONS, INC., a
Texas Corporation; WENDELL A.
JACOBSON; ALLEN R. JACOBSON,

Defendants.

**MOTION FOR ORDER AUTHORIZING
RECEIVER TO RETAIN
J. PHILIP COOK, LLC**

Civil Action No. 2:11-cv-01165

Judge Bruce S. Jenkins

Gil A. Miller, as receiver for Management Solutions, Inc., and related entities (collectively, “MSI”) and the estate of Wendell A. Jacobson and Allen R. Jacobson (the “Receiver”), moves this Court for entry of an Order authorizing him to engage J. Philip Cook, through his entity, J. Philip Cook, LLC, to provide consulting and potential expert real estate valuation opinions pursuant to the terms and conditions set forth in the engagement letter attached hereto as **Exhibit A**. The Receiver also attaches, as **Exhibit B**, Mr. Cook’s

qualifications. The Receiver anticipates filing a motion to approve a plan of distribution in the near future that will include analyses of the receivership estate in general, as well as the insolvency of the MSI enterprise. Such analyses may depend, in part, on the valuation of real estate at various times past, and the Receiver anticipates Mr. Cook's expertise will assist him in evaluating, as well as the Court, in ultimately approving a plan of distribution in this case. Therefore, the Receiver requests that the Court approve J. Philip Cook, LLC's engagement in this matter. A proposed order is attached hereto as **Exhibit C**.

Dated: January 29, 2015.

Respectfully submitted,

/s/ Doyle S. Byers

David K. Broadbent

Doyle S. Byers

*Attorneys for Gil A. Miller as Receiver
for Management Solutions, Inc., Wendell
A. Jacobson and Allen R. Jacobson*

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of January, 2015, I caused to be electronically filed the foregoing with the Court by CM/ECF, and the Court will send electronic notification to all counsel.

I also certify that I caused the foregoing to be served via first-class mail, postage prepaid, on the following:

Greg B. Bailey
P. O. Box 298
Fountain Green, UT 84632
Telephone: (435) 262-7683
Pro Se

/s/ Doyle S. Byers _____

INDEX OF EXHIBITS

- A - J. Philip Cook engagement letter.
- B - J. Philip Cook's qualifications.
- C - Proposed order.

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EXHIBIT “A”



December 2, 2014

Via Electronic Mail

gmiller@rockymountainadvisory.com

Mr. Gil A. Miller
Rocky Mountain Advisory, LLC
215 South Main Street, Suite 550
Salt Lake City, UT 84111

Re: Consultation/Securities and Exchange Commission v Management Solutions, Inc.

Dear Mr. Miller:

We are very pleased that you have engaged J Philip Cook, LLC ("JPC") to provide consultation and backup support service(s) in the above-captioned matter.

J. Philip Cook ("Consultant") will lead this engagement and will provide consulting services and expert testimony for you at the applicable rates provided below. JPC understands that you are interested in obtaining objective and independent analysis in connection with this matter. If specific backup support is required that cannot reasonably be provided by the support staff of JPC, JPC may employ additional support personnel. It is understood that prior to the submission of any statement describing the nature of any opinions of JPC in this matter to any third party, JPC will be provided with the opportunity to review such statement for accuracy.

Client shall compensate JPC for services provided, which shall include Consultant's fees, backup support hourly fees, computer charges and reimbursable costs and expenses. Appraiser's hourly fee is \$425 for consultant work and \$475 for court/testimony time, if required. JPC's current staff rates are as follows: Research Analyst, \$75-\$145; Associate, \$150-\$195; Senior Professional Staff, \$200-\$275. Hourly rates may change in the future.

<p>Please remit payments by check to:</p> <p>J Philip Cook, LLC 7090 S Union Park Avenue, Suite 425 Midvale, UT 84047</p>	<p>Please remit payments by wire to:</p> <p>Wells Fargo Bank, N.A. Account Name: J. Philip Cook and Associates, LLC ABA#: 124002971 Acct#: 8328578763 1-800-869-3557</p>
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A copy of JPC's terms and conditions, which you accept by executing below, is attached to this engagement letter.

The work undertaken by JPC in connection with this matter is being done for you and under your direction and, accordingly, is considered part of your work-product. JPC shall not disclose any

MR. GIL A. MILLER
DECEMBER 2, 2014
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confidential or privileged information to any third party; provided, however that JPC may disclose confidential or privileged information (a) to JPC's employees, affiliates, vendors, or agents who provide services in connection with this engagement, (b) to any other person with your prior written consent, or (c) when otherwise legally required to do so.

If you accept and agree to the terms as described herein, please execute where indicated below and return this engagement letter via email to Janet Wooten at jwooten@jpcl.com. This engagement letter may be terminated by you or JPC upon seven days written notice.

Sincerely,

A handwritten signature in cursive script that reads "J. Philip Cook".

J. Philip Cook, MAI, CRE
President

AGREED AND ACCEPTED:

Rocky Mountain Advisory, LLC Receivership for Management Solutions, Inc.

By  _____
Gil A. Miller
Authorized Representative

Dated 12/3/14



Terms and Conditions

1. Payment Terms. JPC will invoice Holland and Hart's Client, HC20 directly for services and expenses at least monthly or as circumstances require. HC20 agree to pay JPC's invoices within 30 days of the statement date. JPC may apply a late payment charge of 1.5 percent per month (or the maximum rate permitted by law, whichever is less) on any amount more than 30 days past due. If you dispute any charge, you agree to promptly advise JPC in writing and pay any undisputed sums when due. If the account on this engagement is more than 30 days past due, JPC reserves the right to, without liability: (a) suspend all work; or (b) withhold delivery of services, testimony, reports or data (written or oral). Further, you consent to jurisdiction and venue in the State of Utah for any proceeding to collect amounts due hereunder.

JPC's bills will include all reasonable case related expenses (e.g., travel, lodging, meals, delivery/courier services, postage, document copying and management). JPC will provide a reasonably itemized statement of such expenses and copies of original invoice or other documentation on itemized expenses over \$75 upon request. You agree to reimburse JPC for reasonable itemized expenses less than \$75 without a copy of the original invoice or other documentation.

2. Client Responsibility. If you are acting as counsel to a third party in connection your retention of JPC, you warrant that such third party has authorized you to do so and that such third party has acknowledged and agreed to be responsible for payment as provided in these Terms and Conditions.

3. Retainer. If JPC requires a retainer, JPC will hold the retainer until completion of all work and will apply the retainer to any amounts then outstanding. JPC will return the remaining balance, if any, to you.

4. Estimates. Any estimate of fees provided to you prior to or during the course of this engagement is a best estimate of the effort that will be required to complete the services based on the information available to JPC at the time. You should not construe an estimate as a maximum fee or a fixed price.

5. Unforeseen Delays. JPC will not be liable for delays resulting from circumstances beyond its reasonable control, including delays caused by fire or other casualty, acts of God, strikes, labor disputes, war, violence, or any law, order or other legal requirement.

6. Subpoenas and Document Requests. You agree to reimburse JPC for time (at our applicable rates) and expenses (including reasonable attorneys' fees) if JPC must prepare for and testify, or respond to subpoenas or other requests, in legal proceedings relating to this engagement.

7. Engagement Documents. JPC will return all case information provided by you and will provide you with final work product when this engagement ends in accordance with JPC's standard case closing procedures. You agree to reimburse JPC for expenses incurred by JPC, if any, after the term of this engagement for preserving documents, such as storage, destruction or return shipment costs, due to special circumstances, including pending subpoenas, court orders, or legal holds.



8. Other Engagements. JPC provides services to many parties. JPC determines if a conflict exists between engagements with reference to the substance of the work and not the parties involved. A past, present or future client of JPC may have disputes with, or other matters affecting you during or subsequent to this engagement. As a condition of this engagement, you agree that JPC may be engaged by parties with interests that may be adverse to or not consistent with your interests. JPC reserves the right to accept any such engagement consistent with JPC's internal policies and practices, without notifying you. If appropriate, JPC will institute procedures to protect the confidentiality of information provided by you on this engagement. Your engagement of JPC is expressly conditioned on your agreement not to use the fact of JPC's current or previous engagement(s) by any opposing client in other matters as a means of enhancing or diminishing JPC's credibility in conjunction with any appearance before a trier of fact.

9. Dispute Resolutions. Any controversy, dispute, or claim between you and JPC of whatever nature arising out of, in connection with, or in relation to the interpretation, performance or breach of this agreement, including any claim based on contract, tort, or statute, shall be resolved at the request of any party to this agreement, by final and binding arbitration. Judgment upon any award rendered by the arbitrator may be entered by any State or Federal Court having jurisdiction. Arbitration will take place exclusively in Salt Lake City, Utah. The prevailing party is entitled to reasonable attorneys' fees and costs incurred in enforcing this agreement. The parties will not be liable to each other for any consequential, incidental, special or punitive damages. JPC will not be liable for direct compensatory damages in excess of the fees actually received by JPC for the performance of services hereunder.

10. Miscellaneous. These Terms and Conditions survive the expiration or termination of this engagement. Neither party may assign, transfer or delegate any of the rights or obligations hereunder without the prior written consent of the other party. These terms, and the engagement letter to which these terms apply, including the exhibits, if any, constitute the entire agreement between you and JPC with respect to the subject matter hereof and supersedes all other oral and written representations, understandings or agreements relating to the subject matter hereof.

[HHHCX-12743]

EXHIBIT “B”

J. Philip Cook, MAI, CRE

7090 S Union Park Avenue, Suite 425
Midvale, UT 84047
USA

Phone: 801 321-0057
Fax: 801 307-0370
E-mail: pcook@jpclc.com
www.jphilipcook.com

Summary

Mr. Cook has 34 years full-time appraising and consulting experience and principal of J Philip Cook, LLC. He holds B.S. and MBA degrees from the University of Utah. He is licensed in the states of Utah and Idaho. Mr. Cook has taught real estate principles, appraisal and investment, and appraisal standards courses for the University of Utah, the Appraisal Institute, and the Utah Association of Realtors and has served elected office and board appointments for national, regional, state, and professional organizations and government. His specialization is forensic appraising involving all commercial real estate markets, special-use and recreational properties, with a growing practice in electric power production plants, including coal, gas and thermal plants, and ad valorem work involving unitary valuation of communications and oil and gas companies. He is regularly called on to lecture on real estate matters. Expert testimony has been given in eminent domain, tax, bankruptcy, and civil matters involving damaged real estate.

PROFESSIONAL MEMBERSHIPS & LICENSES

- Member Appraisal Institute (MAI), #7000
- Member Society of Real Estate Counselors (CRE)
- Certified General Appraiser, State of Utah, #5451057-CG00
- Certified General Appraiser, State of Idaho, #CG111
- Member International Right-of-Way Association

APPRAISAL EXPERIENCE

March 2011 – Full-time real estate appraiser/consultant and principal of J Philip Cook, LLC. March 1, 2005 to February 28, 2011 - Full-time real estate appraiser/consultant with LECC, LLC. October 1980 – Founder of J Philip Cook, LLC (acquired by LECC, March 2005). A full range of commercial real estate appraisal and consulting services are provided:

- Apartment Projects, including LIHTC developments
- Eminent Domain: Road widenings, wetlands mitigation, pedestrian fishing easements, dam and spillway, utility corridors, airport expansion, and restrictive use easements
- Bankruptcy: Involving a myriad of property types
- Expert Testimony: Qualified as expert in federal courts in Utah, Wyoming, Colorado, Illinois, Delaware, district courts in Salt Lake, Davis, Tooele, and Iron Counties
- Hotel/Motel: Hotels and motels
- Industrial: Incubator buildings, office/warehouse, large manufacturing facilities
- Land: Vacant land held for future residential use with interim agricultural use
- Office Buildings: Downtown high rises to low rise suburban and medical office buildings
- Retail: Neighborhood, community and regional centers in the Intermountain region
- Ski Resorts: Both operations and land development aspects of ski resorts in Utah, Idaho, Nevada, and Montana
- Special Studies: Contingent liability studies and appraisal management services on a national basis

TEACHING/COMMITTEES

- Formerly Assistant Professor Adjunct University of Utah, College of Business Department of Finance (Real Estate Principles and Appraisal and Investment Courses)
- Former instructor, Utah Chapter of the Appraisal Institute teaching Appraisal Principles and USPAP

PROFESSIONAL COMMITTEES

2005-2006 Chairman - Utah State Appraiser Board
2002-2006 Board Member - Utah State Appraiser Board
2004-2005 Chair - Utah Chapter Counselors of Real Estate

J. Philip Cook, MAI, CRE (Continued)

2001 Board Member; Appraisal Institute Education Trust
 2001 National Education Committee - Counselors of Real Estate
 1999 National Nominating Committee
 1996-1998 National Board of Directors, Appraisal Institute
 1997-1998 National Finance Committee, Appraisal Institute
 1995 Regional Representative from Utah, Region II Appraisal Institute
 1993 President, Utah Chapter of the Appraisal Institute
 1992 Vice President and President-Elect, Utah Chapter of the Appraisal Institute
 1992 Board Member Utah Association of Appraisers
 1991-1992 Regional Representative from Utah, Region II Appraisal Institute
 1991 Second Vice President, Utah Chapter of the Appraisal Institute
 1990 Chapter Secretary/Treasurer, American Institute of Real Estate Appraisers
 1990 Unification Committee for the Merger of the Society of Real Estate Appraisers and the American Institute of Real Estate Appraisers (Chapter level)
 1987-1989 Chapter Director, American Institute of Real Estate Appraisers

SPECIALIZED SEMINAR/COURSES COMPLETED

- Specialized courses, seminars and exams sponsored by the Appraisal Institute and others
- Courses: 1A-1, 1A-2, 1B-1, 1B-2, 1B-3, 2-1, 2-2, 2-3, and 6
- Seminars: Highest and Best Use, R41-b, R41-c
- Computer Spreadsheets
- Standards of Professional Practice
- FHLBB Regulations
- USPAP and Utah State Law
- Expert Testimony
- Subdivision Valuation
- Environmental Contamination
- Limited Scope Appraisals Eminent Domain Training Special Use Properties
- Appraisal for Ad Valorem Taxation of Communications, Energy & Transportation Properties

DEPOSITIONS/COURT TESTIMONY (Since 1998)

1998 – 2009

- Utah Department of Transportation v. Green Street Associates
- Utah Department of Transportation v. Mark Steel/H & K Truck
- Utah Department of Transportation v. Evans
- State of Utah v. HAFB
- Davis County v. Zion's First National Bank, Trustee
- Intermountain Power Agency v. Millard County
- Foster v. Foster
- Town of Alta v. MSI, Inc.
- Utah Department of Transportation v. Envirotech-Baker Hughes)
- Utah Department of Transportation v. Wildwood Resort Company
- Draper City v. Draper Irrigation Company
- RAS v. Town of Alta
- Utah Department of Transportation v. Diamond Bar X Ranch
- DCED v. Clarence Birt, et al
- Charles Ross Heely, et al v. Lend Lease Agricultural Business, Inc.
- Summit County v. American Skiing Company
- USA v. Thomas Peterson, et al
- Utah Department of Transportation v. JP Realty

J. Philip Cook, MAI, CRE (Continued)

- Utah Department of Transportation v. Harrison Family Loving Trust
- Utah Department of Transportation v. Savage Industries
- Draper City v. Don McCormick
- USA Capital Diversified Trust Deed Fund, LLC v. Sheraton Hotel
- West Jordan City v. Abbott
- Utah Department of Transportation v. Lemar, Inc.
- Stonegate v. Psomas Associates Corporation
- Utah Department of Transportation v. Branch
- Utah Department of Transportation v. Anderson
- Gallegos v. Lloyd
- Salt Lake County v. Alliant Techsystems
- LoveSac v. G & G, Wilmington, DE
- Cedar City, UT v. Fiddler's Canyon Development, et al, Cedar City, UT
- Edgewater Medical Center v. Edgewater Property Company, Chicago, IL
- Butters v. Marriott, Ogden, UT
- Butters v. Harrisville City, Harrisville, UT
- U.S.A. v. Ronnie W.A. Case
- U.S.A. v. Guaranteed Roofing
- U.S.A. v. Wayne A. Pflueger
- UDOT v. Hunter
- North Salt Lake v. Salt Lake City Corporation
- Uintah County v. Westport Gas
- Utah Department of Transportation v. Berman
- LDS Church v. J. M. Mechanical
- Suncrest v. Micron
- UDOT v. David Williams
- Albright, et al. v. Attorneys' Title Insurance Fund, et al.
- Utah County v. Ivie, et al
- Amcal Multi-Housing, Inc. v. City of Los Angeles
- Mt. Olivet v. Salt Lake County
- Salt Lake County v. LC Canyon Estates
- Doctorman v. Golub
- T-Mobile v. Salt Lake County
- South Valley Sewer v. Michael Carlson
- The Canyons School District v. The Remaining Jordan District Transition Team
- Skywest Airlines, Inc. v. Property Tax Division of the Utah State Tax Commission, Iron County, Salt Lake County, Washington County, and Weber County
- Highlands @ SouthPointe, LLC v. DJ Investment Group, LLC, Dan Simons and Arden Bodell
- Wilburgene, LLC Bankruptcy
- USA v. 29,122.5 Square Feet of Land in Salt Lake City et al (Shubrick Building, LLC)
- Tooele City v. Tooele Associates
- EMJA v. Utah Transit Authority

2010

- UNEV Pipeline v. Matthew Arbshay
- James T. Markus, Chapter 11 Trustee v. Albert Fried, Jr., Albert Fried & Co., LLC, and Steelman, Inc., et al
- Clearfield City v. Jenkins
- Rocky Mountain Power v. Donald Evans
- UDOT v. Wintergreen Group, LLC
- UDOT v. Ivers
- Tri-Valley Distributing, Inc. v. Western United Life Assurance Company

J. Philip Cook, MAI, CRE (Continued)

2011

- UTA v. Sandra Plaza
- T. L. Crowther v. Rocky Mountain Pipeline
- Credit Suisse, a Swiss Bank v. Tamarack Resort, LLC, et al
- Rocky Mountain Power v. Fred Barker
- Rocky Mountain Power v. Clark Hillam
- BB&T v. Vernal Towne Center
- Rocky Mountain Power v. Private Capital Group
- UDOT v. FC Holding 5050, LLC
- Kevin Jensen and Karla Taylor v. Celtic Bank Corporation
- Confidential v. State of Utah
- Robert G. Wing v. Apex Holding Company, LLC, et al
- Dixie Deer Water Conservancy District v. Madre Mesa, LLC
- David Day and Shanna Day v. Park City Title, et al
- Rocky Mountain Power v. L. Greg & Susan L. Woodard
- UDOT v. Curtis McDougal & GKM Family, LLC
- ARCUS Private Capital Solutions, LLC v. Grantsville Holdings, LLC & Ronald H. Thorne
- Utah State Tax Commission v. Sunnyside Cogeneration

2012

- Advanced Fluid Containment, LLC v. Little Mountain Rabbit Patch, LLC, and Sun River Developing, Inc. (Proffered)
- Bear River Flats, LLC v. Miller Funding Group, LLC
- Pacificorp, dba Rocky Mountain Power v. DeNece P. Barker, Fred Barker, and Melda B. Mund, Trustee
- SLC Pipeline, LLC v. Utah State Tax Commission
- Transwestern Petroleum, Inc. v. United States Gypsum Company

2013

- Stichting Mayflower Mountain Fonds and Stichting Mayflower Recreational Fonds v. UDOT
- Bank of the West v. David Sabey and South Harrison Plaza
- UDOT v. TBT Properties
- Pacificorp v. Vineyard Properties of Utah, LLC, Zions First National Bank, Pioneer Steel & Tube Corporation, LLC, and Western Pipe Coaters & Engineers, Inc.
- Salt Lake City v. Evans Development Group, LLC
- Wells Fargo Bank, N.A. v. Heber City Commercial II, LLC
- BMA v Windygates
- UDOT v. Admiral Beverage Corporation
- Willey v. Layton City
- Oakridge Country Club v. Davis County Assessor
- UDOT v. Fort Lane Village, LC; Zions Bancorporation

2014

- UDOT v. Target, et al
- UDOT v. Miller Weingarten
- UDOT v. Coalt, Inc.
- UTA v. D&S North Temple
- McGillis Investment Company, LLC v. Callister, Nebeker & McCullough
- Dunham et al v. Green River Farms, LLC and Mitchell Excavation
- First Utah Bank v. Cottonwood Professional Plaza
- UTA v Grow, et al
- Cedar Townhomes v. G&J Construction v. B&W Construction
- Seven Resorts, Inc. v. Department of Interior of the US National Park Service and Echo Bay Marina

EXHIBIT “C”

HOLLAND & HART LLP
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Doyle S. Byers, #11440
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Salt Lake City, UT 84101
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*Attorneys for Gil A. Miller as Receiver
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IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

SECURITIES AND EXCHANGE
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MANAGEMENT SOLUTIONS, INC., a
Texas Corporation; WENDELL A.
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Defendants.

**ORDER AUTHORIZING RECEIVER TO
RETAIN J. PHILIP COOK, LLC**

Civil Action No. 2:11-cv-01165

Judge Bruce S. Jenkins

The Court having considered the Motion for Order Authorizing Receiver to J. Philip Cook, LLC (the "Motion"), and good cause appearing, it is hereby

ORDERED that the Receiver, Gil A. Miller, is hereby authorized to engage J. Philip Cook, LLC to provide consulting and expert real estate valuation opinions upon the terms and conditions set forth in the engagement letter attached to the Motion.

Dated: January ____, 2015.

BY THE COURT:

Honorable Bruce S. Jenkins
U. S. District Court Judge

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