



The parties to this agreed order (as evidenced by their signatures below) agree that this order shall take effect and remain in effect until a final judgment is entered in this case, subject however to further Orders of this Court.

I.

**Findings**

Having considered the Petition and Defendants Retirement Value and Gray having consented to the entry of this order without admitting or denying the Findings of Fact contained herein, except for findings regarding the jurisdiction of the court, which jurisdictional facts are deemed admitted, the Court makes the following findings:

1. The Court has jurisdiction over Defendant Retirement Value, Defendant Gray and the Relief Defendant, Kiesling, Porter, Kiesling & Free, P.C. and over the subject matter herein; and Plaintiff is entitled to a Temporary Injunction against Defendant Retirement Value, Defendant Gray and the Relief Defendant and to an Order Appointing Receiver of Defendant Retirement Value as granted herein.
2. The State has a probable right and will probably prevail upon final hearing of this action.
3. There is no adequate remedy at law.
4. The State probably will prevail on the following issues at the final hearing of this action:
  - a. Defendants Retirement Value and Gray are in violation of the Securities Act of Texas, TEXAS REV. CIV. STAT. Art. 581-1 *et. seq.* ("Texas Securities Act") by selling unregistered securities to the public, selling securities through unregistered securities dealers, salesmen, and agents, and committing fraud and fraudulent practices in connection with the sale of securities.
  - b. Defendants Retirement Value and Gray have acted as a dealer, salesman, or issuer, or as an affiliate of a dealer, salesman, or issuer, and Defendants Retirement Value and Gray have engaged in acts, transactions, practices, or courses of business declared to be fraudulent practices by Section 32 of the Securities Act and have acted as a dealer, salesman, or issuer or an affiliate of a dealer, salesman, or issuer in connection with such fraudulent practices.
  - c. Defendants Retirement Value and Gray have engaged in false and misleading or deceptive acts or practices in the conduct of trade or

commerce in violation of Section 17.46(a) of the Texas Deceptive Trade Practices Act (“DTPA”).

5. Based on the findings above and the State's probable right to the relief sought, the Court further finds as follows:
  - a. Immediate and irreparable injury, loss, and damage will result to the present investors and future investors who have purchased and will purchase securities from Defendants Retirement Value and Gray, and to the general public, unless Defendants Retirement Value and Gray are enjoined from (1) promoting, issuing, selling, offering for sale, negotiating for sale, advertising, soliciting, dealing in or distributing any security or securities without complying with the registration provisions of the Securities Act; (2) from committing fraud and fraudulent practices in the sale and offer for sale of securities; and (3) from engaging in false and misleading or deceptive acts or practices in the conduct of trade or commerce.
  - b. Defendants Retirement Value and Gray, their officers, agents, servants, employees, and attorneys should be enjoined from wasting, concealing or disposing of any books, records, property or assets of Retirement Value, LLC, and property or assets of Defendant Gray containing or derived from proceeds of Defendants Retirement Value's or Gray's sale of securities or used in furtherance thereof.
  - c. The Court may grant the injunctive relief herein pursuant to Section 32.A of the Securities Act and Section 17.47 of the DTPA.
  - d. It is necessary to appoint a receiver to conduct the affairs of Retirement Value, LLC, and all money, property, and assets of Defendants Retirement Value and Gray; to prevent the wasting of assets containing or derived from proceeds of Defendant Retirement Value's or Defendant Gray's sale of securities or used in furtherance thereof, for the benefit of the investors should restitution and disgorgement be granted in this case under §32 of the Securities Act and Section 17.47 of the DTPA; and to preserve the status quo.
  - e. The Court may appoint a receiver pursuant to Section 25-1 of the Securities Act and Section 17.47 of the DTPA.
6. Defendants Retirement Value and Gray have waived service of citation, and consented to entry of this order without admitting or denying the findings herein.

It is therefore ORDERED that the **Defendants Retirement Value, LLC and Richard H. "Dick" Gray**; their officers, directors, principals, partners, joint venturers, employees, salesmen, agents, "licensees", attorneys, representatives, and others acting in concert with Defendants Retirement Value or Gray who receive actual notice of the Court's order by personal service, facsimile transmission, or otherwise, are hereby COMMANDED and ORDERED as follows:

II.

**ORDER ENJOINING DEFENDANTS RETIREMENT VALUE, LLC AND RICHARD H. "DICK" GRAY AND AND THOSE RELATED THERETO**

**TD: Defendants Retirement Value, LLC, Richard H. "Dick" Gray**, their officers, directors, principals, partners, joint venturers, employees, salesmen, agents, "licensees", attorneys, representatives, and others acting in concert with the Defendants Retirement Value and Gray who receive actual notice of the Court's order by personal service, facsimile transmission, or otherwise;

YOU ARE EACH hereby RESTRAINED and ENJOINED from:

1. **Dissipation of assets.** Disposing of, transferring, selling, assigning, negotiating, expending, encumbering, partitioning, canceling, concealing, secreting, disguising, hypothecating or removing money, assets, notes, equipment, fixtures, receivables, expectancies, funds or other property or objects of value, whether real, personal, or mixed and whether tangible or intangible, wherever situated, belonging to, owned by, in the possession of, acquired by, or claimed by Defendants Retirement Value or Gray, their affiliated companies, or their officers, directors, principals, partners, and attorneys, and others acting in concert with or in behalf of said entities where such property results from or is derived from the business or operations of Defendants Retirement Value and Gray;
2. **Destruction or removal of books and records.** Disposing of, transferring, selling, assigning, canceling, concealing, destroying, hiding, moving, secreting, disguising, or hypothecating the books, records, ledgers, journals, invoices, contracts, notes, leases, investor lists, investor files, investor subscription agreements, tax forms or advice, receipts, computer files, electronic information of any kind, materials, or any other documents or tangible items relating in any way to Defendants Retirement Value and Gray and their affiliated companies, or relating in any manner whatsoever to the services or contracts relating to the business or operations of the Defendants Retirement Value and Gray, which are now or which may come within or under the possession, custody, or control of said Defendants, their affiliated companies, and their agents, "licensees", servants, officers, directors, principals, partners, joint venturers, successors, shareholders, employees,

salesmen, representatives, attorneys, or any other entity acting in concert with or on behalf of Defendants Retirement Value and Gray;

3. **Selling securities.** Promoting, issuing, selling, offering for sale, negotiating for sale, advertising, soliciting, dealing in or distributing any securities, which the State alleges in its Petition, and which Defendants Retirement Value and Gray preserve the right to contest at a hearing on the merits in this matter, include without limitation, viatical settlement contracts and life settlement contracts or other similar investments predicated upon the proceeds of life insurance policies in any way and by any manner or means, either directly or indirectly through agents, "licensees", servants, officers, directors, shareholders, employees, representatives, or any other entity acting for them or on their behalf without complying with the securities registration requirements found in the Texas Securities Act;
4. **Acting as an agent, dealer or salesman.** Promoting, issuing, selling, offering for sale, negotiating for sale, advertising, soliciting, holding seminars, dealing in or distributing any securities, which the State alleges in its Petition, and which Defendants Retirement Value and Gray preserve the right to contest at a hearing on the merits in this matter, include without limitation, investments in viatical settlement contracts and life settlement contracts or other similar investments predicated upon the proceeds of life insurance policies, in any way and by any manner or means, either directly or indirectly through agents, "licensees", servants, officers, directors, shareholders, employees, representatives, or any other entity acting for them or in their behalf, without complying with all dealer and salesman registration requirements of the Texas Securities Act;
5. **Engaging in fraud.** Engaging in any fraud or fraudulent practice in connection with the offer for sale or sale of securities, in violation of the Texas Securities Act, the DTPA, or other laws of Texas, including, without limitation, any misrepresentation of facts or omission of material facts;
6. **Interfering with investigation.** Obstructing, hampering, seeking to delay, or interfering in any manner with any investigation of Defendants Retirement Value's or Gray's sale of securities, including notes, evidences of indebtedness, investment contracts, conducted pursuant to the lawful authority of the Texas State Securities Board, the Office of the Attorney General, the Receiver, or any other law enforcement or governmental authority;
7. **Communicating with Investors and Customers.** Contacting, via telephone, electronic mail or other written correspondence, or otherwise communicating, in any way, directly or indirectly, themselves or through their agents, "licensees" or other representatives, with investors or customers of

Retirement Value, LLC without prior written approval from the Receiver appointed herein;

8. **Interfering with operation of trusts.** Interfering in any manner with or taking any action as trustee over any trust related in any way to Retirement Value, LLC or related in any way to any securities issued, offered or sold by Defendants Retirement Value and Gray, without the express written consent of the Receiver; and
9. **Interfering with the Receiver or the Receivership Estate.** Interfering with, obstructing, or hampering the Receiver appointed under this Order, including accessing or using any web site, telephone, voice mail, or electronic mail account owned or used by Defendant Retirement Value, LLC

### III.

#### **ORDER APPOINTING RECEIVER OF RETIREMENT VALUE, LLC**

It is FURTHER ORDERED that Eduardo S. Espinosa of K&L Gates, LLP, a duly qualified person, appointed as Receiver pursuant to the First Amended TRO, shall remain Receiver of and for the company, money, property, and assets of Defendant Retirement Value, LLC, a Texas Limited Liability Company, and for all money, property, and assets of Defendant Richard H. "Dick" Gray as appear to the Receiver to contain or be derived from proceeds of Defendants Retirement Value's or Gray's sale of securities or used in furtherance thereof.

The primary obligations of the Receiver, which will guide him in using his discretion, are:

1. To collect, preserve and maintain the Receivership Assets.
2. To notify investor-victims of these proceedings;
3. To discover who has sent money to Defendants Retirement Value and Gray, in what amounts, when, and under what terms;
4. To effect fair restitution if possible, from assets under control of the Receiver, according to a plan to be approved by the Court after a diligent investigation has been made into the identity of investor-victims, the amounts they paid to Defendants Retirement Value or Gray, any amounts already paid by Defendants Retirement Value or Gray to the investor-victims, and the circumstances under which their dealings with Defendants Retirement Value or Gray arose;

5. To assist the State Securities Board and the Attorney General in their investigation of Defendants Retirement Value's or Gray's violations of the Securities Act to the extent not inconsistent with the other terms of this order; and
6. To keep receivership expenses as low as possible consistent with an accurate and efficient administration of the receivership estate.

Eduardo S. Espinosa shall remain appointed as the Receiver of the records, property, assets and affairs of Retirement Value, LLC, a Texas Limited Liability Company, and for all money, property, and assets of Defendants Retirement Value, LLC, a Texas Limited Liability Company and Richard H. "Dick" Gray as appears to the Receiver to contain or be derived from proceeds of Defendant Retirement Value's or Gray's sale of securities or used in furtherance thereof. Mr. Espinosa is DIRECTED AND EMPOWERED as Receiver to exercise the following powers in his sole discretion, in pursuit of the obligations set out above:

1. To take possession of and control, to the extent another law enforcement entity has not done so by court order, over all property, records, and assets of whatever nature and wherever located (within and without the State of Texas) as appears to the Receiver, in his sole discretion, to be derived from Defendants Retirement Value's or Gray's fraudulent operations or used in furtherance thereof, whether directly or indirectly; belonging to, claimed by, or controlled by Defendants Retirement Value or Gray, including, but not limited to monies deposited by or on behalf of Defendants Retirement Value or Gray, in any capacity, including "trustee," with any bank, savings and loan, credit union, securities dealer, clearing agent, or other depository; and interest in real estate owned or controlled by Defendants Retirement Value or Gray in any capacity; any stock owned by Defendants Retirement Value or Gray and the voting and other rights attaching thereto; any accounts receivable owed to Defendants Retirement Value or Gray, and any interest or other return earned upon any of the foregoing, specifically including BUT NOT LIMITED TO the following accounts and assets:

- A. Accounts maintained at Wells Fargo Bank, N.A., identified as the following:

<u>Wells Fargo Acct No.</u>	<u>Name on Account</u>	<u>Signatories</u>
2475687212	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor, Betty A. Kiesling
7528809895	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809887	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809879	Kiesling, Porter, Kiesling &	Brently W. Free, Rick Kiesling,

	Free, P.C.	Kristen Q. Porter
7528809861	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809853	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809424	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
7528809432	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
2475687139	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
2475687113	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
7528809390	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
7528809549	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809531	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
5789322095	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809523	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460722	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460730	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460748	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528813277	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809382	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling,



		Terry R. Taylor
7528810000	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460946	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168590	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808541	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808558	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808566	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808574	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168756	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808590	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808608	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808616	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q.

		Porter, Bobby R. Kiesling, Terry R. Taylor
7528808624	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808632	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168632	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168624	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809150	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809168	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809176	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809184	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809192	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808772	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168665	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808764	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971199	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971207	Kiesling, Porter, Kiesling &	Brently W. Free, Rick Kiesling,

	Free, P.C.	Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971215	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971090	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971108	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971116	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971074	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971082	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971140	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971157	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971165	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971132	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971173	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971181	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808798	Retirement Value, LLC	Wendy L. Rogers
1456460821	Retirement Value, LLC	Richard H. Gray
8555498370	Richard H. Gray or Catherine H. Gray	Unknown - no signature documents

660-5759460	Richard H. Gray or Catherine H. Gray	Unknown - no signature documents
019-3677739	Andrew E. Gray or Richard H. Gray	Unknown - no signature documents

B. Brokerage Accounts maintained at Wells Fargo Bank, N.A. identified as the following:

<u>Wells Fargo Brokerage Acct No.</u>	<u>Name on Account</u>	<u>Signatories</u>
61180879	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
62961085	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89593600	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
85309397	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
64524329	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
71606009	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
73979340	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
84225126	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
75760472	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60914071	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
82866711	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63225785	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60401249	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
75689582	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
76475816	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69111045	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74815484	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60050087	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
67762135	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63862765	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
82509260	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
65320794	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
86371118	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89653852	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74901889	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
76720761	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
83234947	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
61284406	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
85121819	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
77387045	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69114299	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63750881	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89580346	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
68183409	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
88588050	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60585450	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69395055	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74986477	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
77869960	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
61298463	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown

- C. An account maintained at First Commercial Bank, N.A., styled *Retirement Value, LLC*, Account No. 5077025, whereby Richard H. Gray signed the promissory note with First Commercial Bank, N.A. in the amount of \$420,000;
- D. An account maintained at First Commercial Bank, N.A., styled *Retirement Value, LLC*, Account No. 33040382, whereby Richard H. Gray, Jeremy R. Gray, and Wendy Lynn Rogers are named as authorized signatories; and
- E. The assets of Absolute Betah, LLC a Delaware Limited Liability Company, and the assets of Special Acquisitions, Inc., a Texas corporation are hereby found to be derived from the operations of Retirement Value, LLC and to be under the control of Defendants Retirement Value and Gray and are, therefore, properly the subject of the receivership and constitute Receivership Assets. These assets include, but are not limited to, the following:
- 1) All books and records of Absolute Betah, LLC;
  - 2) All books and records of Special Acquisitions, Inc.; and
  - 3) Account No. 877410423 held at JP Morgan Chase Bank, N.A. in the name of Special Acquisitions, Inc., whereby Carie Morales and Wendy Rogers are named as authorized signatories.
2. To take possession and full and sole legal control of all books, records, computers, computer disks and materials relating to Defendants Retirement Value's or Gray's fraudulent operations and all money, property and assets of Defendants Retirement Value and Gray which appear to the Receiver in his sole discretion to contain or be derived from proceeds of Defendants Retirement Value's or Gray's sale of securities or used in furtherance thereof, including computers, financial and other records, books of accounts, checks, accounts receivable, passbooks, account numbers, and access codes for the accounts of Defendants Retirement Value and Gray described in paragraph 1 above, wherever and by whomever these records or accounts may be held;
3. To enter, occupy and take full and sole legal control of the premises where Defendants Retirement Value's or Gray's fraudulent business operations occur, including but not limited to 707 N. Walnut, New Braunfels, Texas 78130, including changing locks and security codes; terminating any lease if he determines it is in the best interest of the receivership estate; and removing assets, property, materials and records, whether written or stored in computers,

and including said computers, from the premises located at 707 N. Walnut, New Braunfels, Texas 78130;

4. To conduct, manage, and take charge of all business affairs of, and on behalf of Retirement Value, LLC, a Texas Limited Liability Company including making such ordinary and necessary payments, distributions, and disbursements as he deems advisable or proper for the marshaling, maintenance, or preservation of the Receivership Assets;
5. To receive, collect and open all mail directed to Retirement Value, LLC, a Texas Limited Liability Company, or delivered to any address or post office box, including but not limited to, P.O. Box 310635, New Braunfels, Texas 78130, used by Defendants Retirement Value and Gray, and to direct the post office and commercial delivery services to forward all such mail and deliveries to the Receiver's office;
6. To sign checks or other instruments withdrawing, depositing or transferring funds with respect to any account listed in paragraph 1 under this subsection of this order or otherwise identified by the Receiver as property of the receivership estate.
7. To negotiate, transfer, or redeem any certificate, contract, instrument or security held by or in the name of Defendants Retirement Value or Gray;
8. To dismiss employees, contractors, consultants, attorneys, agents, "licensees" or assistants of Retirement Value, LLC, a Texas Limited Liability Company, or to change the terms of employment or engagement with any of them, or to hire employees, contractors, consultants, accountants, attorneys, legal assistants, or other assistants under terms to be determined by the Receiver, whose services, in the sole discretion of the Receiver, are necessary for an efficient and accurate administration of the receivership estate;
9. To recover by taking full legal control and ownership of assets or property acquired with funds derived from or obtained through Defendants Retirement Value's or Gray's investment scheme, whether directly or indirectly, including any assets located offshore;
10. To file any lawsuits the Receiver deems necessary to carry out his duties herein;
11. To file, prosecute, or defend any suit or suits by or against Defendants Retirement Value and Gray which may be deemed necessary, in the sole discretion of the Receiver, to further the obligations of the Receiver as set out above, but not to serve as an arbiter of claims by creditors of Defendants Retirement Value and Gray, or other claimants who are not investor-victims, as determined in the sole discretion of the Receiver;

12. To dispose, for the benefit of investor-victims, of real and personal property of Defendants Retirement Value and Gray, if that property is determined by the Receiver to have been obtained or derived from the unlawful sale of securities;
13. To close and open accounts and transfer money from one institution to another, or one account to another, as necessary in the Receiver's sole discretion, and under terms the Receiver considers appropriate, for orderly administration and restitution;
14. To enter into contracts as necessary for the orderly administration of the receivership estate and to pay reasonable and necessary expenses incurred in connection with the foregoing duties out of the receivership estate;
15. To advance his own funds, if necessary in his sole discretion, to pay any expense incurred in carrying out his responsibilities under the Court's orders and to reimburse himself immediately for any funds advanced
16. To delegate to agents the authority to exercise any of the powers conferred on the Receiver by this order; and
17. To exercise all equitable powers under the statutes and common law of this State authorizing the appointment of a Receiver.

It is further ORDERED that the oath taken by Eduardo S. Espinosa of K&L Gates on May 5, 2010 shall remain in force and that the \$100 cash posted by Eduardo S. Espinosa of K&L Gates, LLP on May 5, 2010 remains good and sufficient surety and is conditioned upon faithful discharge by the Receiver of his duties and obedience to the orders of the Court, and that his appointment took effect upon the making of such oath and upon the Clerk's approval of the bond on May 5, 2010, at which time the Receiver became fully qualified and empowered to take charge of the assets and business affairs of Retirement Value, LLC, a Texas Limited Liability Company, and of all money, property, and assets of Defendant Richard H. "Dick" Gray which appears to the Receiver to contain or be derived from proceeds of Defendants Retirement Value's or Gray's sale of securities or used in furtherance thereof, in the manner provided above, and to function as a receiver herein.

It is further Ordered that the Receiver shall be paid for his services from the funds held by him, and that the Receiver shall charge his reasonable and customary rate of \$320.00 per hour, plus reasonable expenses, and submit to the Court and all parties of record his request for payment. If no objections are filed with the Court within ten days of the filing of the request, then the Receiver shall pay himself the amount of the request, from funds he holds in receivership estate. If an objection is filed within ten days, the Receiver shall not pay himself until a hearing has been had on the objection and a ruling has been issued. In that case, the Receiver will pay himself in accordance with the ruling. Any professionals employed by the Receiver shall be paid in accordance with the procedures established by this paragraph.

It is further ORDERED that this Court has exclusive jurisdiction over all claims and causes of action against Defendants Retirement Value and Gray arising from or related to the operation of Defendant Retirement Value, LLC, and over all matters involving the Receiver and the Receivership Estate.

IV.

**ORDER TO RELIEF DEFENDANTS AND FINANCIAL INSTITUTIONS**

It is further ORDERED, to the extent this has not already been done in compliance with the First Amended TRO, the State of Texas shall notify the following financial institutions, depositories or recipients of investor funds of the entry of this *Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver*, in that accounts identified herein contain the proceeds from the unlawful and fraudulent scheme described herein:

1. Accounts maintained at Wells Fargo Bank, N.A., identified as the following:

<b><u>Wells Fargo Acct No.</u></b>	<b><u>Name on Account</u></b>	<b><u>Signatories</u></b>
2475687212	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor, Betty A. Kiesling
7528809895	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809887	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809879	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809861	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809853	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Kristen Q. Porter
7528809424	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
7528809432	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
2475687139	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
2475687113	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor
7528809390	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Terry R. Taylor



7528809549	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809531	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
5789322095	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809523	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460722	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460730	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460748	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528813277	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809382	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528810000	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
1456460946	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168590	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling,

		Terry R. Taylor
7528808541	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808558	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808566	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808574	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808582	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168756	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808590	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808608	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808616	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808624	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808632	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168632	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168624	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809150	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q.

		Porter, Bobby R. Kiesling, Terry R. Taylor
7528809168	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809176	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809184	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528809192	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808772	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
9200168665	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808764	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971199	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971207	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971215	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971090	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971108	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971116	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971074	Kiesling, Porter, Kiesling &	Brently W. Free, Rick Kiesling,

	Free, P.C.	Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971082	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971140	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971157	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971165	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971132	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971173	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
6554971181	Kiesling, Porter, Kiesling & Free, P.C.	Brently W. Free, Rick Kiesling, Andrea L. Carnes, Kristen Q. Porter, Bobby R. Kiesling, Terry R. Taylor
7528808798	Retirement Value, LLC	Wendy L. Rogers
1456460821	Retirement Value, LLC	Richard H. Gray
8555498370	Richard H. Gray or Catherine H. Gray	Unknown - no signature documents
660-5759460	Richard H. Gray or Catherine H. Gray	Unknown - no signature documents
019-3677739	Andrew E. Gray or Richard H. Gray	Unknown - no signature documents

2. Brokerage Accounts maintained at Wells Fargo Bank, N.A. identified as the following:

<u>Wells Fargo Brokerage Acct No.</u>	<u>Name on Account</u>	<u>Signatories</u>
61180879	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
62961085	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89593600	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
85309397	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
64524329	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
71606009	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown

73979340	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
84225126	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
75760472	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60914071	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
82866711	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63225785	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60401249	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
75689582	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
76475816	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69111045	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74815484	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60050087	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
67762135	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63862765	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
82509260	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
65320794	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
86371118	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89653852	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74901889	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
76720761	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
83234947	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
61284406	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
85121819	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
77387045	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69114299	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
63750881	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
89580346	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
68183409	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
88588050	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
60585450	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
69395055	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
74986477	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
77869960	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
61298463	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown
64813461	Kiesling, Porter, Kiesling & Free, P.C.	Signatories Unknown

3. An account maintained at First Commercial Bank, N.A., styled *Retirement Value, LLC*, Account No. 5077025, whereby Richard H. Gray signed the promissory note with First Commercial Bank, N.A. in the amount of \$420,000;
4. An account maintained at First Commercial Bank, N.A., styled *Retirement Value, LLC*, Account No. 33040382, whereby Richard H. Gray, Jeremy R. Gray, and Wendy Lynn Rogers are named as authorized signatories;
5. Account No. 877410423 held at JP Morgan Chase Bank, N.A. in the name of Special Acquisitions, Inc., whereby Carie Morales and Wendy Rogers are named as authorized signatories

It is further ORDERED that, to the extent that this has not already been done in compliance with the First Amended TRO, any financial or brokerage institution, escrow agent, title company, storage facility, commodity trading company, depository, recipient, business entity or person, whether or not named herein, (1) holding money in the name and/or for the benefit of Retirement Value, LLC and/or Richard H. "Dick" Gray; (2) maintaining custody or control of any account or other asset derived from Defendants Retirement Value's or Gray's fraud, or (3) maintaining custody or control of any corporation, partnership, or other entity directly or indirectly owned, managed, controlled by, or under common control with Defendants Retirement Value or Gray; and which, received actual notice of this Order by personal service, facsimile, or otherwise, shall in addition to those things set forth in this Order:

1. Hold and retain within its control and prohibit the withdrawal, removal, assignment, transfer, pledge, hypothecation, encumbrance, disbursement, dissipation, conversion, sale, or other disposal of any assets, funds, or other property of Defendants Retirement Value or Gray, under common control with Defendants Retirement Value or Gray, under the control of Defendants Retirement Value or Gray, on which Defendants Retirement Value or Gray has signatory authority, or held for the benefit of or on behalf of Defendants Retirement Value or Gray, in whole or in part, except in accordance with the Receiver's written instructions or any further order of the Court;
2. Deny access to any safe deposit boxes or storage facilities that are either titled in the name, individually or jointly, of Defendants Retirement Value and Gray, or are otherwise subject to access by either of them;
3. Within fifteen (15) business days of the date of service of this Order, deliver to the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or his designated agents, by facsimile at (214) 939-5849, and the account holder a certified statement setting forth:
  - A. identification of any liabilities, assets, funds, accounts, or other property titled in the name, individually or jointly, of Defendants Retirement Value and Gray, held on behalf of one or more of Defendants Retirement Value or Gray, for the benefit of one or more of Defendants Retirement Value or Gray, under the control of one or more of Defendants Retirement Value or Gray, or on which Defendants Retirement Value or Gray is a signatory, in whole or in part, including without limitation, any account held or retained pursuant to the preceding paragraph 1;
  - B. The balance of or a description and appraisal of the value of each such liability, asset, fund, account, or other property, by closing time of the business day when notice of this Order was served; and if any account is closed or any asset has been removed, identify the date closed or removed, the total funds removed in order to close the account, and the name of the person or entity to whom such account or asset was remitted;

- C. The identification of any safe deposit box or storage facility that is either titled in the name individually or jointly of Defendants Retirement Value or Gray, or otherwise subject to access or control by Defendants Retirement Value or Gray; and
  - D. Allow the Receiver appointed herein immediate access to inspect and copy any records or other documentation pertaining to any such liability, asset, fund, account or other property including but not limited to originals or copies of account applications, account statements, signature cards, checks, drafts, deposit tickets, transfers to and from the accounts, all other debit and credit instruments or slips, currency transaction reports, 1099 forms, and safe deposit box logs. Any such financial institution, account custodian, or other aforementioned entity may arrange for the Receiver to obtain copies of any such records which the Receiver seeks, provided that such institution or custodian may charge a reasonable fee for such copies, which fee shall be paid from the receivership estate.
4. Within 24 hours of receiving this Order, deliver to the Receiver or his designated agents, by facsimile at (214) 939-5849, a list of all transactions in the accounts, for the preceding two months, including but not limited to withdrawals, wire transfers, deposits, or other charges and offsets.

The Court further orders that **Relief Defendant Kiesling Porter** is hereby enjoined from canceling the Master Escrow Agreement by and between it and Defendant Retirement Value dated March 10, 2009, without the express written consent of the Receiver or an order of the Court.

V.

**MANDATORY TURN-OVER ORDER**

**TO: RETIREMENT VALUE, LLC, A TEXAS LIMITED LIABILITY COMPANY  
RICHARD H. "DICK" GRAY**

TO THE EXTENT YOU HAVE NOT DONE SO IN COMPLIANCE WITH THE FIRST AMENDED TEMPORARY RESTRAINING ORDER AND ORDER APPOINTING TEMPORARY RECEIVER, AND TO THE EXTENT OF ANY OF THE FOLLOWING ITEMS ARE WITHIN YOUR CUSTODY, CARE OR CONTROL, YOU AND EACH OF YOU ARE ORDERED TO PERFORM THE FOLLOWING ACTS:

- 1. Immediately place in the possession of the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or one or more of his designated agents for the purpose of this turnover, all of the books, records, documents and other records, whether written, graphic, photographed, magnetically recorded, electronically recorded, generated by computer, or stored in a computer or other device,

including said computer or other device, pertaining to Retirement Value, LLC, a Texas Limited Liability Company;

2. Immediately place in the possession of the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or one or more of his designated agents for the purpose of this turnover, all cash, checks, money orders, notes receivables, or the like, of or pertaining to Retirement Value, LLC, a Texas Limited Liability Company;
3. Immediately place all assets derived from the operation of Retirement Value, LLC, a Texas Limited Liability Company, in the possession of the Receiver appointed in this Order, Eduardo S. Espinosa of K&L Gates, LLP, or one or more of his designated agents for the purpose of this turnover, except for assets in the possession of third parties, of which you are to immediately report the exact location and name of the custodian of the assets to the Receiver or his designated agents;
4. Repatriate to an account under the control of the Receiver any funds, documents, and assets held either by Defendant Retirement Value or Gray or their agents, for any Defendants Retirement Value's or Gray's benefit, or held under Defendants Retirement Value's or Gray's direct or indirect control, individually or jointly, and immediately notify the Receiver of the institution and account in which any repatriated funds are located;
5. Provide to the Receiver a list of all investors in investment programs offered and sold by Retirement Value, LLC, a Texas Limited Liability Company, including addresses and phone numbers;
6. Upon request of the Receiver or his designated agents, provide the Receiver with a full accounting of all funds, documents and assets held either by Defendants Retirement Value or Gray; for Defendants Retirement Value's or Gray's benefit; or under Defendant Retirement Value's or Gray's direct or indirect control, individually or jointly;
7. Prevent any transfer, disposition, or dissipation whatsoever of any documents, assets or funds controlled by Defendants Retirement Value or Gray, either directly or indirectly;
8. Provide the Receiver or his designated agents access to Defendant Retirement Value's or Gray's records and documents held by financial institutions.



VI.

**DIRECTION TO INSURANCE COMPANIES**

**TO: INSURANCE COMPANIES WHO ISSUED ANY INSURANCE POLICY PURCHASED OR OWNED BY OR IN WHICH RETIREMENT VALUE, LLC, A TEXAS LIMITED LIABILITY COMPANY, HAS A BENEFICIAL INTEREST**

TO THE EXTENT YOU HAVE NOT DONE SO IN COMPLIANCE WITH THE FIRST AMENDED TEMPORARY RESTRAINING ORDER AND ORDER APPOINTING RECEIVER, AND TO THE EXTENT OF ANY OF THE FOLLOWING ITEMS ARE WITHIN YOUR CUSTODY, CARE OR CONTROL, YOU AND EACH OF YOU ARE ORDERED TO PERFORM THE FOLLOWING ACTS:

YOU AND EACH OF YOU are hereby DIRECTED to cooperate with the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or his designated agents, in connection with the insurance policies purchased or owned by Retirement Value, LLC.

The Court hereby orders that any insurance company or other business entity or person (1) holding insurance policies in the name and/or for the benefit of Retirement Value, LLC; (2) maintaining custody or control of any insurance policy or other asset derived from Defendants Retirement Value's or Gray's fraud, or (3) maintaining custody or control of any corporation, partnership, or other entity directly or indirectly owned, managed, controlled by, or under common control with Defendants Retirement Value or Gray; and which, received actual notice of this Order by personal service, facsimile, or otherwise, shall, in addition to those things set forth in this Order:

1. Hold and retain within its control and prohibit the withdrawal, removal, assignment, transfer, pledge, hypothecation, encumbrance, disbursement, dissipation, conversion, sale, or other disposal of any assets, funds, or other property of Defendants Retirement Value or Gray, under the control of Defendants Retirement Value or Gray, or on behalf of Defendants Retirement Value or Gray, in whole or in part, except in accordance with the Receiver's written instructions or any further order of the Court;
2. Deny Defendants Retirement Value and Gray access to any records or insurance policies that are either titled in the name, individually or jointly, of Defendants Retirement Value or Gray, or are otherwise subject to access by either of them;
3. Within fifteen (15) business days of the date of service of this Order, deliver to the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or his designated agents, by facsimile at (214) 939-5849, a certified statement setting forth:

- A. The identification of each insurance policy or asset titled in the name, individually or jointly, of Defendants Retirement Value or Gray, held on behalf of Defendants Retirement Value or Gray, for the benefit of Defendants Retirement Value or Gray, or under the control of Defendants Retirement Value or Gray;
  - B. The cash value, surrender value or other balance of each such policy, or a description and appraisal of the value of such asset, by closing time of the business day when notice of this Order was served; and if the policy has lapsed, or the ownership or beneficiary(ies) thereof have changed within the past ninety (90) days, or the asset has otherwise been removed, identify the date of such event, the total funds or value transferred or removed, and the name of the person or entity to whom policy or asset was remitted; and
  - C. Allow the Receiver appointed herein immediate access to inspect and copy any records or other documentation pertaining to such insurance policies or assets, including but not limited to originals or copies of insurance policies, insurance applications, purchase agreements, participation agreements, payments, checks, drafts, all other debit and credit instruments or slips, currency transaction reports, receipts, transfers of ownership, changes in beneficiary, 1099 forms. Any such insurance company or other aforementioned entity may arrange for the Receiver to obtain copies of any such records which the Receiver seeks, provided that such institution or custodian may charge a reasonable fee for such copies, which fee shall be paid from the receivership estate.
4. Within 24 hours of receiving this Order, deliver to the Receiver or his designated agents, by facsimile at (214) 939-5849, a list of all transactions relating to any insurance policy purchased or owned by or in which Retirement Value, LLC has a beneficial interest, for the preceding three months, including but not limited to premium payments, lapses, changes in ownership, or changes in beneficiaries.
  5. Abstain from terminating any insurance policy identified pursuant to Paragraph VI.3.A above, unless it has provided notice identifying the policy, the imminent danger of lapse, and the amounts necessary to maintain, rehabilitate or resuscitate the policy, to the Receiver, Eduardo S. Espinosa of K&L Gates, LLP, or his designated agents by facsimile at (214) 939-5849 or certified mail, return receipt requested at P. O. Box 131050, Dallas, TX 75313; no less than 10 nor more than 60 days before such termination.

VII.

**DIRECTION TO UNITED STATES POSTAL SERVICE**

**TO: ALL POSTMASTERS AND OTHER OFFICERS OR EMPLOYEES OF THE UNITED STATES POSTAL SERVICE**

TO THE EXTENT YOU HAVE NOT DONE SO IN COMPLIANCE WITH THE FIRST AMENDED TEMPORARY RESTRAINING ORDER AND ORDER APPOINTING RECEIVER, AND TO THE EXTENT OF ANY OF THE FOLLOWING ITEMS ARE WITHIN YOUR CUSTODY, CARE OR CONTROL, YOU AND EACH OF YOU ARE ORDERED TO PERFORM THE FOLLOWING ACTS:

YOU AND EACH OF YOU are hereby DIRECTED to cooperate with the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP or his designated agents, in connection with the delivery and forwarding of any and all mail addressed to Retirement Value, LLC, a Texas Limited Liability Company, in order to effectuate the terms and purposes of this Order.

VIII.

**DIRECTION TO LANDLORDS AND LEASING AGENTS**

**TO: LANDLORDS AND LEASING AGENTS OF PREMISES LEASED OR OCCUPIED BY RETIREMENT VALUE, LLC, A TEXAS LIMITED LIABILITY COMPANY**

TO THE EXTENT YOU HAVE NOT DONE SO IN COMPLIANCE WITH THE FIRST AMENDED TEMPORARY RESTRAINING ORDER AND ORDER APPOINTING RECEIVER, AND TO THE EXTENT OF ANY OF THE FOLLOWING ITEMS ARE WITHIN YOUR CUSTODY, CARE OR CONTROL, YOU AND EACH OF YOU ARE ORDERED TO PERFORM THE FOLLOWING ACTS:

YOU AND EACH OF YOU are hereby DIRECTED to deliver to the Receiver appointed herein, Eduardo S. Espinosa of K&L Gates, LLP, or one or more of his designated agents for the purpose of this order, the following: all mail, parcels, or other deliveries addressed to Retirement Value, LLC, a Texas Limited Liability Company, at 707 N. Walnut, New Braunfels, Texas 78130 and 457 Landa Street, Suite B, New Braunfels, Texas 78130.

IX.

**ORDER AUTHORIZING SERVICE PURSUANT TO RULE 103**

The Court hereby authorizes any person not less than eighteen years of age, who is not a party to or interested in the outcome of this suit, to serve citation and writ of injunction on Defendants Retirement Value and Gray named herein.

X.

**OTHER ORDERS**

It is ORDERED that this Court shall have exclusive jurisdiction over all claims and causes of action against Defendants Retirement Value and Gray arising from or related to the operation of Retirement Value, LLC, or Defendants Retirement Value's or Gray's sale or offer for sale of securities.

It is further ORDERED that no bond is required of the State of Texas and this *Agreed Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver* shall issue and be effective immediately.

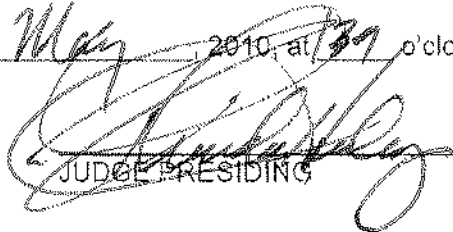
It is further ORDERED that the existing First Amended TRO, only as it relates to Defendants Retirement Value and Gray and the Relief Defendant, Kiesling, Porter, Kiesling & Free, P.C., is dissolved, by virtue of this Order, upon the entry of this *Agreed Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver*, and this Temporary Injunction Order is likewise effective immediately upon its entry, all without any lapse or intervening period and without the necessity of a bond, and the Order Regarding Receiver set out herein is effective immediately upon entry, the Court finding the \$100 posted as cash in lieu of bond is sufficient for the purposes of the Order Regarding Receiver set out as part of this *Agreed Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver*. Nothing herein shall dissolve or otherwise affect the First Amended TRO as it relates to Defendant Bruce Collins.

IT IS FURTHER ORDERED that Plaintiff's Application for a Permanent Injunction Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant, Kiesling, Porter, Kiesling & Free, P.C. is set for trial on the 28<sup>th</sup> day of February, 2011, at 9:00 a.m. and this Temporary Injunction shall continue in effect until further order of this Court or an appellate court.

IT IS FURTHER ORDERED that the parties hereto agree they will not appeal this *Agreed Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver* nor will they encourage, solicit, cajole, or otherwise incent any third party to take any action in contravention, including the appeal of this *Agreed Temporary Injunction Order Against Defendants Retirement Value, LLC and Richard H. "Dick" Gray and the Relief Defendant and Order Appointing Receiver*.

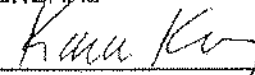
All of the foregoing is subject to further Orders of this Court.

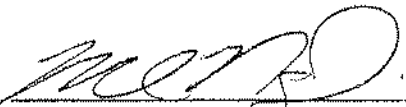
SIGNED on the 28 day of May, 2010, at 3:39 o'clock P.M.

  
\_\_\_\_\_  
JUDGE PRESIDING

APPROVED & ENTRY REQUESTED BY:

OFFICE OF THE ATTORNEY  
GENERAL

  
\_\_\_\_\_  
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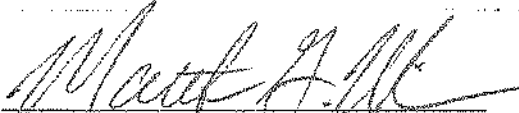
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*Attorneys for Relief Defendant*

*Kiesling, Porter, Kiesling & Free, P.C.*

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