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**BEFORE THE DIVISION OF SECURITIES
OF THE DEPARTMENT OF COMMERCE
OF THE STATE OF UTAH**

IN THE MATTER OF:

**CRAIG ELDON TAYLOR, dba THE
MALL HOP and SMOOTHIE BEACH,**

Respondents.

**DESIGNATION OF EXPERT WITNESS
AND REPORT**

Docket No. SD-12-0038

The State of Utah, Department of Commerce, Securities Division (Division), pursuant to Utah Rules of Administrative Procedure R151-4-504(1)(a)(i) and (ii), and Utah Rules of Civil Procedure 26(a)(4)(A), hereby discloses and designates its expert witness who will testify at trial in this matter, and submits the report required by the rules.

1. Expert Witness: Benjamin Johnson, 160 East 300 South, 2nd Floor, Salt Lake City, Utah 84111, (801) 530-6600.
2. Qualifications:
 - (a) Graduated *cum laude* with Masters of Accountancy and Bachelors of Science in Accountancy Degrees, Brigham Young University, 1994
 - (b) Graduated with a Juris Doctor Degree, University of Utah, 2001
 - (c) Currently serving as Director of Corporate Finance for the Utah Division of Securities. Responsibilities include analyzing corporate securities filings for compliance with all regulatory requirements and the researching

and drafting of no-action letters and interpretive legal opinions relating to all aspects of the Utah Uniform Securities Act. Term of current service commenced November 2004.

(d) Served for approximately one year as a staff attorney in the Enforcement Section of the Utah Division of Securities.

3. Publications: None

4. Other cases in which the expert has testified at trial or by deposition within the preceding four years:

(a) State of Utah v. Michael Kay Smith, Preliminary Hearing, 02/29/2012

5. Brief Summary of the opinion(s) to which the expert is expected to testify:

Whether or not the transaction at issue in this case is a security under the Utah Securities Act.

6. Data and/or information that will be relied upon by the witness in forming those opinions:

(a) Investment/partnership contract Craig Taylor and J. V., dated August 21, 2009.

(b) Promissory note to J.V., dated December 22, 2011, signed by Craig Taylor.

(c) The Division of Securities investigative files.

7. Compensation to be paid for the witness's study and testimony: None.

Dated this 1st day of October, 2012.

By:



D. Scott Davis
Assistant Attorney General

CERTIFICATE OF SERVICE

1st I HEREBY CERTIFY that I personally served a true and correct copy of the foregoing on this day of October, 2012 to the following:

Craig Eldon Taylor 524 West 440 South Orem, Utah 84058	Sent via: <input type="checkbox"/> Hand-Delivery <input type="checkbox"/> Facsimile: <input checked="" type="checkbox"/> Mailed (U.S. Mail, postage prepaid) <input type="checkbox"/> Other: <u>philip@invictuspc.com</u>
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