

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

V.

**THE HEARTLAND GROUP VENTURES, LLC; §
HEARTLAND PRODUCTION AND RECOVERY §
LLC; HEARTLAND PRODUCTION AND §
RECOVERY FUND LLC; HEARTLAND §
PRODUCTION AND RECOVERY FUND II LLC; §
THE HEARTLAND GROUP FUND III, LLC; §
HEARTLAND DRILLING FUND I, LP; CARSON §
OIL FIELD DEVELOPMENT FUND II, LP; §
ALTERNATIVE OFFICE SOLUTIONS, LLC; §
ARCOOIL CORP.; BARRON PETROLEUM LLC; §
JAMES IKEY; JOHN MURATORE; THOMAS §
BRAD PEARSEY; MANJIT SINGH (AKA ROGER) §
SAHOTA; and RUSTIN BRUNSON, §**

Defendants,

and

DODSON PRAIRIE OIL & GAS LLC; PANTHER CITY ENERGY LLC; MURATORE FINANCIAL SERVICES, INC.; BRIDY IKEY; ENCYIPHER BASTION, LLC; IGROUP ENTERPRISES LLC; HARPRIT SAHOTA; MONROSE SAHOTA; SUNNY SAHOTA; BARRON ENERGY CORPORATION; DALLAS RESOURCES INC.; LEADING EDGE ENERGY, LLC; SAHOTA CAPITAL LLC; and 1178137 B.C. LTD.,

Relief Defendants.

No. 4:21-cv-1310-O-BP

**JOINT MOTION FOR ENTRY OF AGREED ORDER RESOLVING
RECEIVER'S MOTION TO DETERMINE REASONABLE CAUSE EXISTS TO ABATE
IRS PENALTIES, INTEREST, AND LATE FILING FEES [ECF NO. 743]**

TO THE HONORABLE U.S. MAGISTRATE JUDGE HAL R. RAY, JR.:

Deborah D. Williamson, in her capacity as the Court-appointed Receiver (the “Receiver”) for the Receivership Parties (as defined in the Receivership Order), and the Internal Revenue Service (the “IRS”), through the United States Department of Justice, file this *Joint Motion for Entry of Agreed Order Resolving Receiver's Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Filing Fees [ECF No. 743]* (the “Motion”) and respectfully submit to the Court as follows:

1. On June 3, 2025, the Receiver filed *Receiver's Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Filing Fees* [ECF No. 743] (the “Abatement Motion”).

2. The Receiver and the IRS have reached an agreement resolving the Abatement Motion and respectfully request that this Court enter the *Agreed Order Resolving Receiver's Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Filing Fees* (the “Agreed Order”) attached hereto as **Exhibit A**, which resolves the Abatement Motion in all respects.

WHEREFORE, the Receiver and the IRS respectfully request that the Court grant the Motion and enter the Agreed Order attached hereto as **Exhibit A**.

Dated: July 15, 2025

Respectfully submitted,

By: /s/ Danielle Rushing Behrends

Danielle Rushing Behrends

State Bar No. 24086961

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COUNSEL TO RECEIVER

By: /s/ Michael W. May

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Tax Division

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**ATTORNEYS FOR THE
INTERNAL REVENUE SERVICE**

CERTIFICATE OF CONFERENCE

The Receiver, through the undersigned counsel, conferred with counsel for Plaintiff, Securities and Exchange Commission (the "Commission") on July 15, 2025, regarding the relief requested in the Motion. The Commission supports to the relief requested in the Motion.

/s/ Danielle Rushing Behrends

Danielle Rushing Behrends

CERTIFICATE OF SERVICE

I hereby certify that on July 15, 2025, the foregoing document was served via CM/ECF on all parties appearing in this Case, including counsel for Plaintiff, Securities and Exchange Commission, and on the following via U.S. first-class mail:

Michael W. May
United States Department of Justice
Tax Division
1700 Pacific Avenue, Suite 3700
Dallas, Texas 75201

James Ikey
Bridy Ikey
103 Bayonne Drive
Mansfield, Texas 76063

IGroup Enterprises LLC
c/o James Ikey
103 Bayonne Drive
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Manjit Singh (aka Roger) Sahota
Harprit Sahota
Monrose Sahota
Sunny Sahota
3371 Knickerbocker Road
Unit #185
San Angelo, Texas 76904

/s/ Danielle Rushing Behrends
Danielle Rushing Behrends

EXHIBIT A

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Defendants,

and

**DODSON PRAIRIE OIL & GAS LLC;
PANTHER CITY ENERGY LLC;
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BRIDY IKEY; ENCYIPHER BASTION, LLC;
IGROUP ENTERPRISES LLC; HARPRIT
SAHOTA; MONROSE SAHOTA; SUNNY
SAHOTA; BARRON ENERGY
CORPORATION; DALLAS RESOURCES
INC.; LEADING EDGE ENERGY, LLC;
SAHOTA CAPITAL LLC; and 1178137 B.C.
LTD.,**

Relief Defendants

[illegible]

No. 4:21-cv-01310-O-BP

AGREED ORDER RESOLVING RECEIVER'S MOTION TO DETERMINE REASONABLE CAUSE EXISTS TO ABATE IRS PENALTIES, INTEREST, AND LATE FILING FEES

Before the Court is the *Receiver's Motion to Determine Reasonable Cause Exists to Abate IRS Penalties, Interest, and Late Filing Fees* ("Abatement Motion") (ECF No. 743). Being apprised that the United States (IRS) and the Receiver agree to the terms set forth in this order as a resolution of the Abatement Motion, the Court finds that good cause exists for the entry of this order.

Accordingly, it is ORDERED that the Receiver is authorized to remit to the United States payment of \$197,128.04 to be applied to the federal tax liabilities, interest, and penalties of the Receivership Parties identified in the Abatement Motion. Upon this payment being received by the United States, the Receiver and Receivership Estate(s) are released from any liability under the Internal Revenue Code (Title 26 U.S.C.) for any of the parties identified in the *Order Appointing Receiver* (ECF No. 17) as Receivership Parties for any period ending prior to the filing of the Abatement Motion. This includes that the Receiver is released from any potential liability arising pursuant to 31 U.S.C. § 3713, 26 U.S.C. § 6901, or other provision of law with respect to any of the Receivership Parties for any such liability.

To the extent any other relief sought in the Abatement Motion is inconsistent with or not expressly granted herein, the Abatement Motion is Denied in Part.

It is so **ORDERED**.

SIGNED this ____ day of _____, 2025.

HAL R. RAY, JR.
UNITED STATES MAGISTRATE JUDGE

AGREED TO:

By: /s/ Danielle Rushing Behrends

Danielle Rushing Behrends

State Bar No. 24086961

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COUNSEL TO RECEIVER

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