

**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

1. *Introduction*  
 2. *Background*  
 3. *Methodology*  
 4. *Results*  
 5. *Discussion*  
 6. *Conclusion*  
 7. *References*  
 8. *Appendix*  
 9. *Tables*  
 10. *Figures*  
 11. *Supplementary Materials*  
 12. *Abstract*  
 13. *Keywords*  
 14. *Correspondence*  
 15. *Conflict of Interest*  
 16. *Acknowledgments*  
 17. *Author Contributions*  
 18. *References*  
 19. *Appendix*  
 20. *Tables*  
 21. *Figures*  
 22. *Supplementary Materials*  
 23. *Abstract*  
 24. *Keywords*  
 25. *Correspondence*  
 26. *Conflict of Interest*  
 27. *Acknowledgments*  
 28. *Author Contributions*  
 29. *References*  
 30. *Appendix*  
 31. *Tables*  
 32. *Figures*  
 33. *Supplementary Materials*  
 34. *Abstract*  
 35. *Keywords*  
 36. *Correspondence*  
 37. *Conflict of Interest*  
 38. *Acknowledgments*  
 39. *Author Contributions*  
 40. *References*  
 41. *Appendix*  
 42. *Tables*  
 43. *Figures*  
 44. *Supplementary Materials*  
 45. *Abstract*  
 46. *Keywords*  
 47. *Correspondence*  
 48. *Conflict of Interest*  
 49. *Acknowledgments*  
 50. *Author Contributions*  
 51. *References*  
 52. *Appendix*  
 53. *Tables*  
 54. *Figures*  
 55. *Supplementary Materials*  
 56. *Abstract*  
 57. *Keywords*  
 58. *Correspondence*  
 59. *Conflict of Interest*  
 60. *Acknowledgments*  
 61. *Author Contributions*  
 62. *References*  
 63. *Appendix*  
 64. *Tables*  
 65. *Figures*  
 66. *Supplementary Materials*  
 67. *Abstract*  
 68. *Keywords*  
 69. *Correspondence*  
 70. *Conflict of Interest*  
 71. *Acknowledgments*  
 72. *Author Contributions*  
 73. *References*  
 74. *Appendix*  
 75. *Tables*  
 76. *Figures*  
 77. *Supplementary Materials*  
 78. *Abstract*  
 79. *Keywords*  
 80. *Correspondence*  
 81. *Conflict of Interest*  
 82. *Acknowledgments*  
 83. *Author Contributions*  
 84. *References*  
 85. *Appendix*  
 86. *Tables*  
 87. *Figures*  
 88. *Supplementary Materials*  
 89. *Abstract*  
 90. *Keywords*  
 91. *Correspondence*  
 92. *Conflict of Interest*  
 93. *Acknowledgments*  
 94. *Author Contributions*  
 95. *References*  
 96. *Appendix*  
 97. *Tables*  
 98. *Figures*  
 99. *Supplementary Materials*  
 100. *Abstract*  
 101. *Keywords*  
 102. *Correspondence*  
 103. *Conflict of Interest*  
 104. *Acknowledgments*  
 105. *Author Contributions*  
 106. *References*  
 107. *Appendix*  
 108. *Tables*  
 109. *Figures*  
 110. *Supplementary Materials*  
 111. *Abstract*  
 112. *Keywords*  
 113. *Correspondence*  
 114. *Conflict of Interest*  
 115. *Acknowledgments*  
 116. *Author Contributions*  
 117. *References*  
 118. *Appendix*  
 119. *Tables*  
 120. *Figures*  
 121. *Supplementary Materials*  
 122. *Abstract*  
 123. *Keywords*  
 124. *Correspondence*  
 125. *Conflict of Interest*  
 126. *Acknowledgments*  
 127. *Author Contributions*  
 128. *References*  
 129. *Appendix*  
 130. *Tables*  
 131. *Figures*  
 132. *Supplementary Materials*  
 133. *Abstract*  
 134. *Keywords*  
 135. *Correspondence*  
 136. *Conflict of Interest*  
 137. *Acknowledgments*  
 138. *Author Contributions*  
 139. *References*  
 140. *Appendix*  
 141. *Tables*  
 142. *Figures*  
 143. *Supplementary Materials*  
 144. *Abstract*  
 145. *Keywords*  
 146. *Correspondence*  
 147. *Conflict of Interest*  
 148. *Acknowledgments*  
 149. *Author Contributions*  
 150. *References*  
 151. *Appendix*  
 152. *Tables*  
 153. *Figures*  
 154. *Supplementary Materials*  
 155. *Abstract*  
 156. *Keywords*  
 157. *Correspondence*  
 158. *Conflict of Interest*  
 159. *Acknowledgments*  
 160. *Author Contributions*  
 161. *References*  
 162. *Appendix*  
 163. *Tables*  
 164. *Figures*  
 165. *Supplementary Materials*  
 166. *Abstract*  
 167. *Keywords*  
 168. *Correspondence*  
 169. *Conflict of Interest*  
 170. *Acknowledgments*  
 171. *Author Contributions*  
 172. *References*  
 173. *Appendix*  
 174. *Tables*  
 175. *Figures*  
 176. *Supplementary Materials*  
 177. *Abstract*  
 178. *Keywords*  
 179. *Correspondence*  
 180. *Conflict of Interest*  
 181. *Acknowledgments*  
 182. *Author Contributions*  
 183. *References*  
 184. *Appendix*  
 185. *Tables*  
 186. *Figures*  
 187. *Supplementary Materials*  
 188. *Abstract*  
 189. *Keywords*  
 190. *Correspondence*  
 191. *Conflict of Interest*  
 192. *Acknowledgments*  
 193. *Author Contributions*  
 194. *References*  
 195. *Appendix*  
 196. *Tables*  
 197. *Figures*  
 198. *Supplementary Materials*  
 199. *Abstract*  
 200. *Keywords*  
 201. *Correspondence*  
 202. *Conflict of Interest*  
 203. *Acknowledgments*  
 204. *Author Contributions*  
 205. *References*  
 206. *Appendix*  
 207. *Tables*  
 208. *Figures*  
 209. *Supplementary Materials*  
 210. *Abstract*  
 211. *Keywords*  
 212. *Correspondence*  
 213. *Conflict of Interest*  
 214. *Acknowledgments*  
 215. *Author Contributions*  
 216. *References*  
 217. *Appendix*  
 218. *Tables*  
 219. *Figures*  
 220. *Supplementary Materials*  
 221. *Abstract*  
 222. *Keywords*  
 223. *Correspondence*  
 224. *Conflict of Interest*  
 225. *Acknowledgments*  
 226. *Author Contributions*  
 227. *References*  
 228. *Appendix*  
 229. *Tables*  
 230. *Figures*  
 231. *Supplementary Materials*  
 232. *Abstract*  
 233. *Keywords*  
 234. *Correspondence*  
 235. *Conflict of Interest*  
 236. *Acknowledgments*  
 237. *Author Contributions*  
 238. *References*  
 239. *Appendix*  
 240. *Tables*  
 241. *Figures*  
 242. *Supplementary Materials*  
 243. *Abstract*  
 244. *Keywords*  
 245. *Correspondence*  
 246. *Conflict of Interest*  
 247. *Acknowledgments*  
 248. <

**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 **1st day of August, 2025**.

  
Reed O'Connor  
UNITED STATES DISTRICT JUDGE

**AGREED TO:**

By: /s/ Danielle Rushing Behrends

Danielle Rushing Behrends

State Bar No. 24086961

dbehrends@dykema.com

**DYKEMA GOSSETT PLLC**

112 East Pecan Street, Suite 1800

San Antonio, Texas 78205

Telephone: (210) 554-5500

Facsimile: (210) 226-8395

**COUNSEL TO RECEIVER**

By: /s/ Michael W. May

Michael W. May

State Bar No. 24054882

Michael.w.may@usdoj.gov

United States Department of Justice

Tax Division

1700 Pacific Avenue, Suite 3700

Dallas, Texas 75201

Telephone: (214) 880-9730

Facsimile: (214) 880-9741

**ATTORNEYS FOR THE  
INTERNAL REVENUE SERVICE**