

1 STATE OF CALIFORNIA
2 BUSINESS, TRANSPORTATION AND HOUSING AGENCY
3 DEPARTMENT OF CORPORATIONS

4 TO: **Sidney Binder**
5 **Ollie Goff**
6 **Storage US**
7 **Storage US II**
8 **Storage US, L.L.C.**
9 **All World Wide Products, Inc.**
10 **Community Business Services, Inc.**
11 **Xion Tax**
12 **SB Tax Company**
13 10505 Slater Ave.
14 Fountain Valley, CA 92708
15 and
16 3303 Harbor Blvd., Suite D8
17 Costa Mesa, CA 92626

18 **DESIST AND REFRAIN ORDER**

19 (For violations of sections 25110 and 25401 of the Corporations Code)

20 The California Corporations Commissioner finds that:

21 1. At all relevant times, Storage US is and was an Orange County, California fictitious business
22 name, filed on September 27, 2002, with a listed owner of All World Wide Products, Inc. Storage
23 US maintains a business address at 3303 Harbor Blvd., Suite D8, Costa Mesa, CA 92626. Storage
24 US previously maintained a business address at 10505 Slater Ave., Fountain Valley, CA 92708.

25 2. At all relevant times, All World Wide Products, Inc. is and was also a California corporation,
26 incorporated on August 11, 2005, with a listed president of Ollie Goff (“Goff”). All World Wide
27 Products, Inc. maintains a business address at 3303 Harbor Blvd., Suite D8, Costa Mesa, CA 92626.

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1 3. At all relevant times, Storage US II is and was an Orange County, California fictitious
2 business name, filed on December 29, 2004, with listed owners of Goff and Bret Percival. Storage
3 US II maintains a business address at 10505 Slater Ave., Fountain Valley, CA 92708.

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5 4. At all relevant times, Storage US, L.L.C. is and was a California limited liability company,
6 formed on March 14, 2006, with a listed manager of All World Wide Products, Inc. Storage US,
7 L.L.C. maintains a business address at 3303 Harbor Blvd., Suite D8, Costa Mesa, CA 92626.

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9 5. At all relevant times, Xion Tax, is and was an entity of unknown form. Xion Tax maintains a
10 business address at 10505 Slater Ave., Fountain Valley, CA 92708.

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12 6. At all relevant times, Community Business Services, Inc. is and was a California corporation,
13 incorporated on December 20, 2005, with a listed president of Goff. Community Business Services,
14 Inc. maintains a business address at 3303 Harbor Blvd., Suite D8, Costa Mesa, CA 92626.

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16 7. At all relevant times, SB Tax Company is and was an Orange County, California fictitious
17 business name, filed on July 9, 2004, with a listed owner of Goff. SB Tax Company maintains a
18 business address at 10505 Slater Ave., Fountain Valley, CA 92708.

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20 8. At all relevant times, Goff was a control person of Storage US, Storage US II, Storage US,
21 L.L.C., All World Wide Products, Inc., Community Business Services, Inc. and SB Tax Company.

22
23 9. At all relevant times, Sidney Binder (“Binder”) was a control person of Storage US, Storage
24 US II, Storage US, L.L.C., Community Business Services, Inc., Xion Tax and SB Tax Company.

25
26 10. Beginning in or about 2004, Binder, Goff, Storage US, Storage US II, Storage US, L.L.C., All
27 World Wide Products, Inc., Community Business Services, Inc., Xion Tax and SD Tax Company
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1 offered and sold securities, in the form of partnership interests constituting investment contracts, in
2 the State of California.

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4 11. Through general solicitations, in the form of an investor recruitment network, Binder, Goff,
5 Storage US, Storage US II, Storage US, L.L.C., All World Wide Products, Inc., Community Business
6 Services, Inc., Xion Tax and SB Tax Company offered and sold partnership interests constituting
7 investment contracts to California residents.

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9 12. The purported purpose of the offering was to fund the construction and operation of a mini-
10 storage facility located in Murrieta, California.

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12 13. Binder, Goff, Storage US, Storage US II, Storage US, L.L.C., All World Wide Products, Inc.,
13 Community Business Services, Inc., Xion Tax and SB Tax Company offered California residents the
14 opportunity to benefit from a tax-deferred “1031 exchange” as part of their investment.

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16 14. These securities were offered and sold in this state in issuer transactions. The Department of
17 Corporations has not issued a permit or other form of qualification authorizing any person to offer or
18 sell these securities in this state.

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20 15. In connection with the offers and sales, Binder, Goff, Storage US, Storage US II, Storage US,
21 L.L.C., All World Wide Products, Inc., Community Business Services, Inc., Xion Tax and SB Tax
22 Company omitted to disclose to investors that:

23 a. In 1988, the California Department of Corporations issued Desist and Refrain Orders
24 against Sidney Binder and Diversified Tax Service, ordering them to desist and refrain from the
25 further offer or sale of securities in the State of California, in violation of the Corporate Securities
26 Law of 1968 (“CSL”) (California Corporations Code sections 25000 et seq.) section 25110, and from
27 making misrepresentations or omissions of material fact in relation to the offer or sale of securities, in
28 violation of CSL section 25401.

1 b. In 1999, the California Department of Corporations issued Desist and Refrain Orders
2 against Sidney Binder, ordering him to desist and refrain from the further offer or sale of securities in
3 the State of California, in violation of CSL section 25110, and from making misrepresentations or
4 omissions of material fact in relation to the offer or sale of securities, in violation of CSL section
5 25401.

6 c. In 1985, the United States Attorney filed a criminal complaint against Sidney Binder
7 for his involvement with a real estate development scheme. The United States Attorney alleged that
8 Sidney Binder had committed mail fraud. Sidney Binder was convicted of mail fraud and was
9 sentenced to two years incarceration.

10 d. In 1999, the Orange County District Attorney filed a criminal complaint against
11 Sidney Binder for his involvement with an oil well investment scheme. The Orange County District
12 Attorney alleged that Sidney Binder offered or sold unqualified, non-exempt securities and made
13 misrepresentations and omitted to disclose material facts in relation to the offer or sale of securities.
14 Sidney Binder was convicted of offering or selling unqualified, non-exempt securities in violation of
15 CSL section 25110 and was sentenced to two years incarceration.

16 e. In 1998, investors filed a civil lawsuit against Sidney Binder in the Santa Clara
17 Superior Court alleging that Sidney Binder committed fraud and breach of contract in relation to his
18 involvement with an oil well investment scheme. In 2001, a default judgment was entered against
19 Sidney Binder in the amount of \$538,000.00.
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21 Based upon the foregoing findings, the California Corporations Commissioner is of the
22 opinion that the partnership interests that are being or have been offered or sold by Sidney Binder,
23 Ollie Goff, Storage US, Storage US II, Storage US, L.L.C., All World Wide Products, Inc.,
24 Community Business Services, Inc., Xion Tax and SB Tax Company are securities subject to
25 qualification under the California Corporate Securities Law of 1968 and are being or have been
26 offered or sold without being qualified in violation of Corporations Code section 25110. Pursuant to
27 section 25532 of the Corporate Securities Law of 1968, Sidney Binder, Ollie Goff, Storage US,
28 Storage US II, Storage US, L.L.C., All World Wide Products, Inc., Community Business Services,

1 Inc., Xion Tax and SB Tax Company are hereby ordered to desist and refrain from the further offer or
2 sale in the State of California of securities, including but not limited to partnership interests
3 constituting investment contracts, unless and until qualification has been made under the law or
4 unless exempt.

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6 Further, the California Corporations Commissioner is of the opinion that the securities that are
7 being or have been offered or sold by Sidney Binder, Ollie Goff, Storage US, Storage US II, Storage
8 US, L.L.C., All World Wide Products, Inc., Community Business Services, Inc., Xion Tax and SB Tax
9 Company were offered or sold in this state by means of written or oral communications which
10 included an untrue statement of a material fact or omitted to state a material fact necessary in order to
11 make the statements made, in the light of the circumstances under which they were made, not
12 misleading in violation of Corporations Code section 25401. Pursuant to section 25532 of the
13 Corporate Securities Law of 1968, Sidney Binder, Ollie Goff, Storage US, Storage US II, Storage US,
14 L.L.C., All World Wide Products, Inc., Community Business Services, Inc., Xion Tax and SB Tax
15 Company are hereby ordered to desist and refrain from offering or selling or buying or offering to buy
16 any security in the State of California, including but not limited to partnership interests constituting
17 investment contracts, by means of any written or oral communication which includes an untrue
18 statement of a material fact or omits to state a material fact necessary in order to make the statements
19 made, in the light of the circumstances under which they were made, not misleading.

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21 This Order is necessary, in the public interest, for the protection of investors and consistent
22 with the purposes, policies and provisions of the Corporate Securities Law of 1968.

23 Dated: September 16, 2008

24 PRESTON DuFAUCHARD
25 California Corporations Commissioner

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27 By _____
28 ALAN S. WEINGER
Acting Deputy Commissioner