

**Trustee's Motion to Settle and Compromise Certain Adversary Proceedings and to Establish and Implement Omnibus Procedures Related to Such Settlement**

On August 25, 2009, the Trustee filed a Motion to Settle and Compromise Certain Adversary Proceedings and to Establish and Implement Omnibus Procedures Related to Such Settlement. A hearing on the Motion is scheduled for September 23, 2009. If the Court approves the Motion, you will receive a letter from the Trustee as drafted in Exhibit D along with a copy of the Bankruptcy Court's Order approving the Trustee's Motion; and (ii) Notice of Opt-Out of Dismissal.

Please keep in mind that the Motion has not yet been approved by the Court.

Additionally, please note that the Motion is applicable only to those individuals/entities who have been sued by the Trustee. This Motion is NOT associated with or related to a distribution or the proof of claim which you may have filed in the bankruptcy cases.

**UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF FLORIDA  
ORLANDO DIVISION**

**In re:**

**LOUIS J. PEARLMAN, *et al.*,**

**Debtor.**

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**Case No. 6:07-bk-00761-ABB**

**Chapter 11**

**Jointly Administered**

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN  
ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT  
OMNIBUS PROCEDURES RELATED TO SUCH SETTLEMENT**

Pursuant to Rule 9019, Federal Rules of Bankruptcy Procedure, and Sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the "Code"), Soneet R. Kapila ("Trustee"), the court-appointed Chapter 11 Trustee for the bankruptcy estates of Louis J. Pearlman ("Pearlman"); Louis J. Pearlman Enterprises, Inc. ("LJPEI"); Louis J. Pearlman Enterprises, LLC ("LJPEL"); TC Leasing, LLC ("TCL"); Trans Continental Airlines, Inc ("TCA"); Trans Continental Aviation, Inc. ("TCAV"); Trans Continental Management, Inc. ("TCM"); Trans Continental Publishing, Inc. ("TCP"); Trans Continental Records, Inc. ("TCR"); Trans Continental Studios, Inc ("TCS"); and Trans Continental Television Productions, Inc. ("TCTV") (collectively the "Debtors"), by and through his undersigned counsel, hereby submits this Motion for entry of an order authorizing the Trustee (i) to settle and compromise certain of the EISA Cases and the TCTS Stock Cases (as defined below), (ii) to establish and implement certain omnibus procedures for determining the allowed amount of the unsecured claims in these Chapter

11 cases for those Eligible Defendants (defined below) in the EISA Cases and TCTS Stock Cases being settled pursuant hereto, and (iii) to establish and implement a mechanism that will govern any and all distributions from these bankruptcy cases in respect of such allowed unsecured claims of such Eligible Defendants in accordance with the "rising tide" theory discussed below.

### **PRELIMINARY STATEMENT AND OUTLINE OF SETTLEMENT TERMS**

Through this Motion, the Trustee seeks to settle and compromise a large number of the EISA Cases and the TCTS Stock Cases in an efficient and streamlined manner. Specifically, pursuant to the compromise and settlement proposed by the Trustee, the Trustee proposes the following terms and conditions:<sup>1</sup>

- Upon the approval of this Motion, the Trustee will dismiss with prejudice the EISA Cases and TCTS Stock Cases against those Eligible Defendants identified on **Exhibit A** attached hereto in that the complaints in such EISA Cases and TCTS Stock Cases seek only (i) the recovery of transfers that constituted the return of the principal portion of the investment made by such Eligible Defendants in the Pearlman EISA and TCTS "Ponzi" schemes, and (ii) the recovery of profits that in total are less than \$20,000.
- Within 45 days after the entry of the order approving this Motion, the Trustee will amend the complaints in those additional EISA Cases and

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<sup>1</sup> The outline contained in this section is a summary only of the terms and conditions of the settlement and compromise proposed by the Trustee herein. All parties in interest are urged to read the entire Motion. If there are any inconsistencies between the outline herein and the remainder of this Motion, then the terms of the Motion shall govern.

TCTS Stock Cases set forth on **Exhibit B** attached hereto to dismiss only those claims in such EISA Cases and TCTS Stock Cases that seek the recovery of transfers that constitute the return of principal invested by the Eligible Defendants therein, provided however, that any claims contained therein for the recovery of transfers exceeding \$20,000 in the aggregate that constituted fictitious profits shall remain and continue to be pursued by the Trustee. For avoidance of doubt, any claim for the recovery of profit that in total exceeds \$20,000 shall be pursued for the full amount thereof.

- In exchange for such dismissals, the settlement and compromise herein will result in (a) the determination of the allowed amount of the unsecured claims of each such Eligible Defendant against these Chapter 11 debtors' estates, and (b) the imposition of a limitation on the recoveries in respect of such claims under the so-called "rising tide" theory applicable in Ponzi scheme cases.
- In order to make a determination of the allowed amount of the Eligible Defendants' claims, the Trustee will prepare and attach a Schedule A to the Order approving this Motion (the "Approval Order") that sets forth the Trustee's calculation of the proposed allowed claim of each such Eligible Defendant, which claim shall equal the dollar amounts determined by subtracting (a) all transfers (the "Transfers") made to such Eligible Defendant by the Debtors from the inception of such

Eligible Defendant's involvement with the Debtors from (b) the total investment (the "Investment") made by such Eligible Defendant with the Debtors from the inception of such Eligible Defendant's involvement with the Debtors. If and to the extent that an Eligible Defendant received back more than their total investment, then such Eligible Defendant shall not have an allowed claim in these bankruptcy cases.<sup>2</sup>

- If and to the extent an Eligible Defendant disagrees or disputes the calculation of the allowed amount of their claim or the components underlying such claim as set forth above, then such Eligible Defendant shall have a period of thirty (30) days after the date of the Approval Order to notify the Trustee in writing of such dispute. The Trustee agrees to use his best efforts to resolve such dispute with the Eligible Defendant within thirty (30) days. If a resolution cannot be achieved during that time period, then the Trustee and the Eligible Defendant may submit the matter to mediation on terms agreeable to such parties. If such mediation does not result in a resolution of the dispute, then either party may submit the dispute to the Court for determination.

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<sup>2</sup> For purposes of calculating the Eligible Defendants' Transfers, Investment and Recovery Percentage as those terms are defined herein, all monies received by Eligible Defendants since the inception of their investment will be applied first to reduce principal until all the principal amount is recovered and then to fictitious profit, regardless of (i) whether Eligible Defendants requested the return of principal or the payment of profits, and (ii) the characterization of these payments on investment statements provided to them by any of the Debtors

- Upon determination of the allowed claim of each such Eligible Defendant, any distributions in respect of such allowed claim from these bankruptcy cases shall be limited as follows. For each Eligible Defendant, the Trustee shall calculate a percentage (the “Recovery Percentage”) by dividing the total amount of Transfers made to the Eligible Defendant by such Eligible Defendant’s total Investment. In order to implement the “rising tide” theory under this settlement to equalize distributions, no Eligible Defendant who received a return of principal shall receive any distributions on his or her allowed claim unless and until all other investors with allowed unsecured claims against the respective Debtor receive distributions on their respective claims so that such other creditors have received a percentage recovery on their allowed claims in an amount that equals the Recovery Percentage for the Eligible Defendant in question. Thereafter, such Eligible Defendant shall share pro rata with all other holders of allowed unsecured claims in respect of future distributions.
  
- For example, if an Eligible Defendant invested \$100,000 with the Debtors since the commencement of its involvement with the Debtors and over that same period of time received back transfers that totaled \$40,000, then such Eligible Defendant would have an allowed claim of \$60,000 and a Recovery Percentage equal to 40%. Pursuant to the settlement contained herein, such Eligible Defendant would not be

entitled to receive any distributions from the bankruptcy estates unless and until all other holders of allowed unsecured claims against such Debtor(s) receive distributions in an amount that brings each such holder up to the same Recovery Percentage as the Eligible Defendant, in this example, 40%. Thereafter, such Eligible Defendant shall be entitled to share pro rata with all holders of allowed unsecured claims in respect of future distributions.

As set forth below in more detail, the Trustee firmly believes, in the exercise of his best business judgment, that the settlement and compromise contained herein, including the claims and distribution procedures outlined below, are in the best interest of the Debtors' estates.

### **BACKGROUND**

1. On March 1, 2007 (the "Petition Date"), Tatonka Capital Corporation, Integra Bank, National Association, American Bank of St. Paul, and First National Bank & Trust Company of Williston (collectively, the "Petitioning Creditors") initiated the instant bankruptcy proceeding by filing against TCA an involuntary petition under Chapter 11 of the Code.

2. On March 8, 2007, the Petitioning Creditors filed an emergency motion for appointment of a Chapter 11 trustee (Dkt. No. 6; the "Emergency Motion").

3. Subsequently, on March 16, 2007, this Court entered its Order Directing the Appointment of Chapter 11 Trustee (Dkt. No. 26), appointing Soneet R. Kapila as Chapter 11 Trustee in the instant case.

4. On April 5, 2007, the Court entered its Order for Relief Under Chapter 11 (Dkt. No. 60).

5. On July 31, 2007, the Court entered Orders Granting Motions for Joint Administration of the following cases (collectively the "Cases"): *In re Louis J. Pearlman Enterprises, Inc.*, Case No. 6:07-bk-1505-ABB; *In re Louis J. Pearlman Enterprises, LLC*, Case No. 6:07-bk-1779-ABB; *In re Trans Continental Airlines, Inc.*, Case No. 6:07-bk-00762-ABB; *In re Trans Continental Records, Inc.*, Case No. 6:07-bk-00832-ABB; *In re Trans Continental Studios, Inc.*, Case No. 6:07-bk-01504; *In re Trans Continental Television Productions, Inc.*, Case No. 6:07-bk-01504-ABB; *In re Trans Continental Aviation, Inc.*, Case No. 6:07-bk-2431-ABB and *In re Trans Continental Management, Inc.*, Case No. 6:07-bk-2432-ABB (Dkt. No. 228). The Cases were jointly administered with the instant case as the lead case.<sup>1</sup>

### **ADVERSARY PROCEEDINGS**

6. Since his appointment, the Trustee and his professionals have investigated in excess of \$100 million in transfers made by the Debtors during the four (4) years preceding the Petition Date in furtherance of the "Ponzi" schemes perpetrated and admitted to by Pearlman.

7. In connection therewith, the Trustee prepared and initiated over 700 adversary proceedings for the benefit of Debtors' estates seeking to recover avoidable transfers pursuant to Sections 544, 547, 548, and 550 of the Code. The large majority of these adversary proceedings can be categorized as adversary proceedings against:

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<sup>1</sup> Soneet R. Kapila was appointed as the Chapter 11 Trustee in each of the Cases.

(i) persons and entities who invested in the Employee Investment Savings Account program (the "EISA Program") established by Pearlman and TCA and who received transfers related to the EISA Program during the four years prior to the Petition Date, which adversary proceedings seek to recover (a) transfers which can be characterized solely as the return of the principal invested by such persons or entities in the EISA Program, (b) transfers which can be characterized solely as profit allegedly earned in the EISA Program, or (c) transfers which can be characterized both as the recovery of principal and profit allegedly earned (together, the "EISA Cases"); and

(ii) persons and entities who invested in another "Ponzi" scheme established by Pearlman and TCA, which scheme offered investments in an entity called "Transcontinental Airlines Travel Services, Inc." (the "TCTS Stock Program"), and who received transfers related to the TCTS Stock Program. These adversary proceedings seek to recover (a) transfers which can be characterized solely as the return of the principal invested in such scheme, (b) transfers which can be characterized solely as the recovery of profit allegedly earned in such scheme, or (c) transfers which can be characterized both as the recovery of principal and profit allegedly earned (together, the "TCTS Stock Cases").

### **TRUSTEE'S SETTLEMENT CONSIDERATIONS**

8. The Trustee filed the EISA Cases and the TCTS Stock Cases, as well as numerous other adversary proceedings to pursue the avoidance and recovery of in excess of \$100 million in transfers made by the Debtors in furtherance of the "Ponzi" scheme as actual and/or constructive fraudulent transfers under section 548(a) of the Bankruptcy Code and state fraudulent conveyance laws made applicable by section 544(b) of the

Bankruptcy Code. In the EISA Cases and the TCTS Stock Cases, the Trustee seeks to recover all transfers, whether they consist of fictitious profits, interest, or the return of invested principal.

9. With respect to certain EISA Cases and TCTS Stock Cases, the Trustee proposes, in the context of the settlement and compromise herein, that the Court dismiss each EISA Case and TCTS Stock Case (or particular counts in those adversary proceedings) to the extent the Trustee seeks therein to recover transfers that constitute a return of the principal invested by the EISA and TCTS Stock investors for several reasons. First, the Trustee has considered the merits of and issues surrounding the various defenses asserted or to be asserted in the EISA Cases and TCTS Stock Cases.

10. In addition, the Trustee previously filed a motion requesting the implementation of certain settlement procedures in the EISA and TCTS Stock Cases, to which various parties in interest, including the Official Creditors' Committee, objected. The Trustee reviewed those pleadings, as well as affidavits and declarations submitted by defendants in the EISA Cases and the TCTS Stock Cases related to the issue of such defendant's "for value and good faith" defense under Section 548(c) of the Bankruptcy Code. The Trustee and his professionals have also spoken with counsel to numerous defendants in the EISA Cases and the TCTS Stock Cases concerning such clients' defense. The Trustee has considered these submissions and discussions and has otherwise assessed his chances of success in such cases, including the litigation risk involved in respect of the ability of the defendants in the EISA Cases and the TCTS Stock Cases to prove, in varying degrees, their "good faith" under section 548(c) of the

Bankruptcy Code in respect of the transfers received by such defendants that constituted the return of principal invested as opposed to fictitious profits, and determined to settle such claims pursuant hereto.

11. Moreover, the Trustee is concerned with and has weighed the difficulties in collecting on any judgments that he may ultimately obtain against the defendants in the EISA Cases and the TCTS Stock Cases as he understands that many of such defendants may not be able to satisfy any such judgment. In addition, such defendants are spread among several states and therefore the Trustee would have to domesticate such judgments in such different states, which will only increase the expense and delay associated with collecting on such judgments. Lastly, the Trustee has considered the paramount interests of the creditors in this case as well as a proper deference to their reasonable views in developing the proposed settlement structure and procedures contained herein.

12. As a result of the above and in consideration of the other terms of the settlement contained herein, the Trustee proposes to dismiss those EISA Cases and TCTS Stock Cases (or counts contained therein) that seek the recovery of transfers to the Eligible Defendants therein that constitute the return of the principal portion of such Eligible Defendants' investment in the Pearlman "Ponzi" schemes, as well as any claim for the recovery of profit that totals less than \$20,000 in the aggregate. Those EISA Cases and TCTS Stock Cases that are subject to dismissal under this settlement are set forth on Exhibit A and Exhibit B attached hereto. For avoidance of doubt, however, any claims in such EISA Cases or TCTS Stock Cases that seek the recovery of profit in

excess of \$20,000 in total paid to such Eligible Defendants (as opposed to the return of the principal amount invested) shall not and are not being dismissed pursuant hereto.

13. As part of the settlement, the Trustee proposes to determine the allowed amount of the unsecured claims of such Eligible Defendants by subtracting (a) all Transfers made to such Eligible Defendant by the Debtors from the inception of such Eligible Defendant's involvement with the Debtors from (b) the total Investment made by such Eligible Defendant with the Debtors from the inception of such Eligible Defendant's involvement with the Debtors. Such determination will assure a more equitable distribution of available assets to the creditors of these estates than would otherwise have been available.

14. Pursuant to the terms of the settlement herein, the Trustee also proposes that any and all distributions on such allowed claims be limited by the application of the "rising tide" theory, which the Trustee believes will result in a similar approximate distribution among creditors in a manner similar to the results that would have been achieved if the Trustee were to obtain judgments in the EISA Cases and the TCTS Stock Cases and collected on such judgments. However, the Trustee believes the settlement and compromise is more beneficial to the estate because it avoids the risk of collection of such judgments and can be accomplished without any unnecessary wasting of estate, judicial, or parties' resources. Additionally, the claims determination procedures contained herein will alleviate the estates from a substantial portion of a costly claims determination process in connection with any distributions that will be made to creditors herein.

15. Based on the above, and as more fully set forth below, the Trustee believes that the settlement and compromise requested herein, as well as the procedures for implementing such settlement and compromise, are reasonable and are in the best interests of the estates. See In re Justice Oaks, II, Ltd., 898 F.2d 1544, 1549 (11<sup>th</sup> Cir. 1990), *cert. denied sub nom.*, Wallace v. Justice Oaks, II, Ltd., 498 U.S. 959 (1990).

**SPECIFIC TERMS AND CONDITIONS OF THE SETTLEMENT AND  
COMPROMISE AND THE PROPOSED PROCEDURES RELATED THERETO**

16. Based on the Trustee's best business judgment as discussed at length above, the Trustee proposes herein that those defendants in the EISA Cases and TCTS Stock Cases who have been sued for the recovery of transfers that constitute a return of the investor's principal investment in the Ponzi scheme and, in some cases, for the recovery of fictitious profits as well (collectively, the "Eligible Defendants") be bound by the settlement and compromise contained herein. Specifically, the Eligible Defendants are those defendants in the EISA Cases and TCTS Stock Cases identified in **Exhibits A and B** attached hereto. *The Trustee asserts that the defendants identified in Exhibit B hereto received a profit of more than \$20,000 in total and therefore, as set forth above, the claims in the respective complaint seeking the avoidance and recovery of any such profit are not subject to the dismissal provided for herein or the settlement and compromise contained herein.* The defendants identified in **Exhibit C** attached hereto are specifically excluded from the settlement contained herein as, in the Trustee's best business judgment, the reasons for settling with the Eligible Defendants set forth herein does not exist in respect of the defendants identified in **Exhibit C**.

17. Specifically, the Trustee seeks authority to proceed as follows with respect to dismissal of the EISA Cases and TCTS Stock Cases:

- a. If the EISA Case or TCTS Stock Case in question sought only the recovery of transfers that constituted the return of principal and the recovery of profits in total less than \$20,000, then the Trustee would upon approval of this Motion, immediately dismiss with prejudice, the entire adversary proceeding against the Eligible Defendants named therein.
- b. If the EISA Case or TCS Stock Case in question sought the recovery of transfers which constituted both the return of principal and profit allegedly earned, then the Trustee would, no later than thirty (30) days after the entry of the Order granting this motion, file an amended complaint against such defendants withdrawing allegations and counts seeking the recovery of transfers which constituted the return of principal as to such Eligible Defendant, but which amended complaint will continue to seek the recovery of transfers that constituted fictitious profits. The Trustee is not waiving any claim for the recovery of transfers that constituted profit through these procedures.

18. If the EISA Case or TCTS Stock Case in question sought only the recovery of transfers that constituted profit, then such EISA Case or TCTS Stock Case would proceed in its entirety.

19. The Trustee will also prepare and attach a Schedule A to the Approval Order that sets forth (i) the Trustee's calculation of the proposed allowed claim of each such Eligible Defendant, which claim shall equal the positive different achieved by subtracting (a) all Transfers made to such Eligible Defendant by the Debtors from the

inception of such Eligible Defendant's involvement with the Debtors from (b) the total Investment made by such Eligible Defendant with the Debtors from the inception of such Eligible Defendant's involvement with the Debtors, and (ii) the percentage that results from dividing the Transfers by the Investment (the "Recovery Percentage"). If and to the extent that an Eligible Defendant received back more than their total investment, then such Eligible Defendant shall not have an allowed claim in these bankruptcy cases. The allowed unsecured claim determined pursuant to this Motion shall supercede any proof of claim filed by an Eligible Defendant in the respective Debtor's estate.

20. If any Eligible Defendant disagrees with the Trustee's determination of the allowed amount of such Eligible Defendant's claim as set forth on the Schedule to the Approval Order, including whether such Eligible Defendant received a profit on their respective investment as opposed to just the return of such Eligible Defendant's principal invested, or the calculation of the Recovery Percentage, then such Eligible Defendant shall notify the Trustee in writing within thirty (30) days of the entry of the Approval Order that the Eligible Defendant disagrees with the Trustee's determination (the "Contest"). The Trustee shall make available to such Eligible Defendant for inspection and copying at such Eligible Defendant's expense, all financial records relied upon by the Trustee in coming to such determination.

21. The Trustee agrees to use his best efforts to resolve any such Contest within thirty (30) days of receipt of such Contest. If the Trustee and the Eligible Defendant cannot resolve such Contest, then the parties shall submit the Contest to mediation on terms and conditions to be agreed to between the parties. If the Contest

cannot be resolved by mediation within sixty (60) days after the date of the notice of such Contest to the Trustee above, then either party can submit the Contest to the Court for determination. If and to the extent that the resolution of the Contest evidences that the amount of principal and/or profit which is the subject of the applicable EISA Case or TCTS Stock Case is incorrect, then the Trustee will amend the complaint therein to reflect such resolution.

22. Upon approval of this Motion by the Court, the Trustee will provide the Eligible Defendants with a copy of the Court's Approval Order in respect of this Motion. A copy of the cover letter that Trustee proposes to send to the Eligible Defendants enclosing such Order and the other materials described below is attached hereto as **Exhibit D**.

23. Upon entry of the Approval Order, the Trustee will file a Stipulation of Dismissal With Prejudice<sup>3</sup> with regard to any claim seeking recovery of transfers that constitute the return to an Eligible Defendant of the principal portion of their respective investment in the Pearlman Ponzi scheme. In addition, the allowed unsecured claim, if any, of such Eligible Defendant will be established by the Trustee in accordance herewith in the amount to be set forth on **Schedule A** to the Approval Order, provided however, that any such Eligible Defendant who still has a cause of action asserting avoidable transfers pending against them for the recovery of profit shall not be entitled to receive any distribution in respect of such allowed claim in these bankruptcy cases until such

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<sup>3</sup> If and to the extent the Trustee has already obtained a judgment against such Eligible Defendant or applied for a default against such Eligible Defendant, then such default shall be rescinded in connection with the dismissal of such adversary proceeding.

avoidable transfers are returned to the estates. For avoidance of doubt, the Trustee retains his right to object to any claim sought by an Eligible Defendant who received a profit as provided in section 502(d) of the Bankruptcy Code or otherwise.

24. Upon determination of the allowed claim of each such Eligible Defendant as set forth above, the settlement contained herein will bind each Eligible Defendant with an allowed claim in a manner that limits distributions in respect of such allowed claim from these bankruptcy cases as follows. Each Eligible Defendant shall not be entitled to receive any distributions on such allowed claim unless and until all other creditors with allowed unsecured claims against the respective Debtor receive distributions on their respective claims so that such other creditors have received a percentage recovery on their allowed claims in an amount that equals the Recovery Percentage for the Eligible Defendant in question. Thereafter, such Eligible Defendant shall share pro rata with all other holders of allowed unsecured claims in respect of future distributions..

### **ARGUMENT**

#### **A. The Court Should Approve the Settlement and Compromise.**

25. The entry of an order approving the proposed dismissal and claims procedures is in the best interests of the Debtors' estates and their creditors.

26. Pursuant to Section 105 of the Code, the Court may enter orders necessary to carry out the provisions of the Code, including orders appropriate to the efficient and economical administration of adversary proceedings.

27. Pursuant to Rule 9019, Federal Rules of Bankruptcy Procedure, the approval or rejection of a compromise or settlement is left to the sound discretion of the

Bankruptcy Court, which should approve the settlement when it is fair and equitable and in the best interest of the estate. See In re Kay, 223 B.R. 816, 819 (Bankr. M.D. Fla. 1998).

28. Courts have relied on a number of factors in determining whether to approve a compromise or settlement pursuant to Rule 9019. These factors include the following: (a) the probability of success in the litigation; (b) difficulties, if any, to be encountered in matter of collection; (c) the complexity of the litigation involved and the expense, inconvenience, and delay necessarily attending the litigation (including the possibility that denial of the settlement will cause the depletion of assets); and (d) the paramount interests of the creditors and a proper deference to their reasonable views. In re Justice Oaks, II, Ltd., 898 F.2d 1544, 1549 (11th Cir. 1990), *cert. denied sub nom.*, Wallace v. Justice Oaks, II, Ltd., 498 U.S. 959 (1990); In re Kay, 223 B.R. at 820.

29. Under the Code and Bankruptcy Rules, the Court may enter a standing order regarding settlement procedures and authorize Trustee to compromise or settle matters without further notice or hearing. See 11 U.S.C. § 105(a); Fed. R. Bankr. P. 9019(b); see generally 10 Collier on Bankruptcy, ¶9019.03 ("Recognizing that forcing the trustee to file a new motion each time a settlement is reached would be onerous, expensive and burdensome, Rule 9019(b) authorizes the court, after hearing on such notice as the court directs, to fix a class or classes of controversies and authorizes the trustee to compromise or settle controversies within such class or classes without further hearing or notice.").

As set forth above in detail, the Trustee, in the exercise of his best business judgment, has

considered all of the relevant factors under Justice Oaks, II, Ltd. in connection with his decision to propose the settlement and compromise contained herein. In connection therewith, the Trustee believes that the settlement and compromise contained herein is in the best interest of the Debtors' estates.

**B. The Court Should Approve the Procedures Regarding Determination of and Distribution on the Eligible Defendants' Claims.**

30. Federal Rule of Bankruptcy Procedure 9019(b) provides that "[a]fter a hearing on such notice as the court may direct, the court may fix a class or classes of controversies and authorize the [debtor] to compromise or settle controversies within such class or classes without further hearing or notice." Also well-established is the fact "[t]hat the purpose of Rule 9019 is to protect the interest of others who are not parties to the agreement and whose rights may be affected. *Nelson Co. v. Amquip Corp. (In re Nelson Co.)*, 117 B.R. 813, 820 n. 19 (Bankr. E.D. Pa. 1990). Further, as stated in the Advisory Committee Note to the original enactment of Federal Rule of Bankruptcy Procedure 9019(b), it "was intended to address those circumstances where 'compliance with the hearing requirement of subdivision(a) is neither practical nor efficient.'"

31. A leading bankruptcy authority has also spoken on the parameters of 9019 Settlements:

There are occasions in which a trustee will file a large number of complaints against many individual defendants. Rule 9019(b) authorizes the court to...enter an order authorizing the trustee to settle any such matter without further hearing as long as the compromise amount is not less than a certain percentage of the recovery sought in the complaint. *Other conditions for the permissible range of settlements without further court order may be imposed as the court sees fit.*

10 COLLIER ON BANKRUPTCY ¶ 9019.03 (Alan N. Resnick & Henry J. Sommer eds., 15th ed. rev.)(emphasis added).

32. The Trustee believes that the estates will be additionally benefited and estates' assets protected through determination of the Eligible Defendants' claims against the jointly administered Debtor estates as set forth above. The Trustee will avoid costly future litigation over the disputes of these claims and avoid the expense of distribution on the claims.

33. Moreover, implementation of the "rising tide" method is the most equitable method of distributing assets to creditors. Creditors who have suffered the greatest percentage loss will receive the greater share of any distribution so that losses are distributed more evenly. Moreover, creditors who have suffered a smaller percentage loss will not receive a distribution until after those with a greater loss have "risen" through distribution to a smaller percentage loss.

**WHEREFORE**, the Trustee requests that this Court enter an order (i) granting this Motion; (ii) authorizing the Trustee (a) to settle and compromise certain of the EISA Cases and the TCTS Stock Cases, and (b) to establish and implement certain omnibus procedures for settling such EISA Cases and TCTS Stock Cases, including the determination of the allowed amount of the unsecured claims in these Chapter 11 cases for those defendants in the EISA Cases and TCTS Stock Cases being settled pursuant hereto and the distribution in respect of such claims under the "rising tide" theory; and (iii) for such further and additional relief as may be just and equitable.

Dated: August 25, 2009

Respectfully submitted,

/s/ Denise D. Dell-Powell

Denise D. Dell-Powell, Esq.

Florida Bar No. 0890472

Samual A. Miller, Esq.

Florida Bar No. 034991

**AKERMAN SENTERFITT**

420 South Orange Avenue, 12th Floor

Orlando, FL 32801-4904

Phone: (407) 423-4000

Fax: (407) 843-6610

Email: denise.dellpowell@akerman.com

samual.miller@akerman.com

**ATTORNEYS FOR SONEET R.  
KAPILA, CHAPTER 11 TRUSTEE**

**CERTIFICATE OF SERVICE**

I hereby certify that on August 25 and 26, 2009, I caused the foregoing to be served (a) by e-mail to all parties who requested service by e-mail at the 341 meeting in this case\*\*; (b) by e-mail, electronically or by United States Mail, postage prepaid, on all parties on the attached Official Service List as amended on August 6, 2009; and (c) by email, electronically, or by United States Mail, postage prepaid, on all defendants or their respective counsel in the adversary proceedings identified in Exhibit A and Exhibit B attached hereto.

/s/ Denise D. Dell-Powell

Denise D. Dell-Powell, Esquire

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\*\* Any party who wants a copy of the service list of e-mail recipients may call and request from Trustee's counsel.

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
1	Abarbanel	Michael or Linda	09-00125
2	Abbott	James or Shirley	09-00508 *
3	Abdul-Latif	Numan	09-00582
4	Action Communications, Inc. Retirement Plan,	Action Communications, Inc. Golden, Don Action Communications, Inc. Profit Sharing Plan, FBO Don Golden Action Communications, Inc. 401(K) Plan,	09-00677 1
5	Albanese	James	09-00355 *
6	Anderson	Charles F. or Bobby	09-00525
7	Anderson	Richard	09-00259
8	Anderson	Robert or Jean	09-00388
9	Anglovich	Margaret	09-00238 *
10	Arkin	Steven	09-00240
11	Arkin	Cindy	09-00378
12	Arnold	Jack and Jack Arnold Trust	09-00381
13	Babcock	Susan	09-00348
14	Bagley	Bruce	09-00127
15	Bardugone	Allen	09-00144 *
16	Barile	James or Joan	09-00264 *
17	Baron	Alex	09-00074
18	Beavon	Jerry	09-00500
19	Behn	Howard	09-00158 *
20	Bennett	Richard	09-00336
21	Berg	Dr. Charles	09-00239
22	Berg	Ruth	09-00160
23	Berger	Baron	09-00632
24	Berger	Irene	09-00607
25	Bernstein	Maurice	09-00627
26	Beville	Maxine	09-00403
27	Beyer	Frank or Phyllis	09-00117
28	Bianco	Eva or Thomas	09-00562 *
29	Bobeck	Kathleen	09-00277
30	Bobet	Seth	09-00184 *
31	Bogal	Frances	09-00085
32	Bogal	Jason	09-00301 *
33	Bogal	Jason and Perry	09-00275
34	Bonanza	Robert or Carol M.	09-00304
35	Bond	Robert	09-00434
36	Boothby	Eugene	09-00286
37	Borden	James, Living Trust dtd 10/31/03	09-00382
38	Boykin	Valinda	09-00352
39	Braidic	Raymond, Living Trust	09-00404
40	Brand	Kelly	09-00505 *
41	Brand	John and Rebecca, Family Trust	09-00136 *
42	Brest	Terence	09-00090 *
43	Brew	Ann	09-00209
44	Brown	Albert	09-00261
45	Brown	Robert	09-00373 *
46	Browning (Cotter)	Barbara	09-00079
47	Browning	Jeff	09-00440 *
48	Browning	Jill	09-00642 *

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS

**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
49	Bruce	Barbara	09-00285
50	Burke	Brenda L., Trustee U/T/A dtd 6/2/98	09-00457 *
51	Bucher	Margaret	09-00465
52	Busino	Richard or Michele	09-00230
53	Cadieux	Beatrice	09-00279 *
54	Cadorette	William	09-00506
55	Callaghan	John or Helen	09-00499
56	Canavan	Edward or Rosemarie	09-00134 *
57	Carbon	Paul	09-00102 *
58	Carbon	Paul and Kathleen	09-00608 *
59	Causey	Doyle or Rose	09-00201
60	Causey	Holly	09-00526
61	Cesare	Pat or Connie	09-00511
62	Chadwell	David R.	09-00647
63	Chadwell	James M.	09-00648
64	Cheetham	Bruce or Katharine	09-00213 *
65	Chernove	Bernice, Revocable Trust dtd 5/4/04	09-00598
66	Clemmensen	Henry	09-00631
67	Click	Joseph or Diane	09-00283 *
68	Collins	Fred	09-00351 *
69	Comerford	Carolyn	09-00210
70	Commons	Grace or John	09-00103 *
71	Conley	George	09-00557
72	Connell	Bonita, Revocable Trust DTD 4/14/00	09-00374 *
73	Connell	William	09-00089 *
74	Connolly	C. Jane, Connolly, C. Jane Revoc. Tr	09-00402
75	Conrad	Raymond or Patricia	09-00157
76	Cook	James or Patricia	09-00284
77	Cope	Zelma	09-00507
78	Coren	Dennis	09-00405
79	Cribbs	Harvey	09-00211
80	Crisp	Sonia	09-00289
81	Culbertson	Fred	09-00503
82	Cunningham	Bradford or Julie	09-00329 *
83	Cunningham	David or Nancy	09-00545
84	Curiano	Robert P	09-00450 *
85	D'Amico	Albert	09-00212 *
86	Darville	Walter or Lorene	09-00559
87	Dassdorf	Walter	09-00268 *
88	Davidson	Harry	09-00266 *
89	Davis	John	09-00339 *
90	Decamp	Arnold E. & Fay R., Living Trust dtd	09-00401
91	Decosmo	Arthur or Jacqueline	09-00262 *
92	Defabritus	James	09-00278 *
93	Del Vacchio	Paul	09-00565 *
94	Delaney	Florence	09-00173 *
95	Dennison	Vera	09-00132
96	Devidal	Steven	09-00409
97	Diaco	Joseph	09-00365 *
98	Dimmer	Bernice or Albert	09-00100 *
99	Dominquez	Jahnia	09-00274
100	Dorough	Paula	09-00330 *

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
101	Doxey	Rita	09-00458
102	Doyle	Gerald	09-00620 *
103	Dubbs	Lorrayne or Francis	09-00425 *
104	Dyel	Alfred	09-00291 *
105	Dynasty Construction, Inc.		09-00711
	Dynasty Construction, Inc. 401(k) Plan;		
	Barrett	John J., III, as Plan Administrator	
	Fiserv Trust Company		
105	Edwards	Everett or Kathryn	09-00347 *
106	Efinchuk	Robert or Lois	09-00426 *
107	Ehlers	Philomena	09-00595 *
108	Elia, Arthur & Rosemarie, Revoc. Living Trust dtd 12/16/96		09-00396
109	Elk	Ruth	09-00446
110	Emanuele	Vincent	09-00551 *
111	Epsilantis	Nickolas	09-00161
112	Esch	Gerald David	09-00584
113	Estey	Frank E. or Ann	09-00197
114	Evoy	C.H. or Jean	09-00267
115	Falcetti	Robert, Sr.	09-00630
116	Fasciolo	Tommy	09-00606 *
117	Ferderigos	Ken	09-00276
118	Fitzpatrick	James	09-00208
119	Fornera	Donna	09-00305 *
120	Foster	Sandra	09-00575
121	Freeman	Andrew	09-00126
122	Freeman	Heidi B, Jason M or Zachary T	09-00581
123	Friesen	Daniel or Donna	09-00371
124	Friesen	Daniel M., Donna L. and Capital Electric Co.	09-00393
125	Fritz	Teresa	09-00155
126	Fury	Alexander or Margaret	09-00550 *
127	Garber	Jeanette or Patricia	09-00476 *
128	Garber	Kenneth	09-00564
129	Garfunkel Legaspi	Angie	09-00364 *
130	Garfunkel	Rose	09-00571
131	Garrett	W.Jay and Judy	09-00486
132	George & Juanita Karam Trust, The		09-00454
133	Gifford	M. Dorothea	09-00549 *
134	Gleason	Joseph or Julia	09-00260
135	Godwin	Kenneth and Tulia Auto Parts, Inc.	09-00422 *
136	Goldaber	Marilyn, Revoc. Trust	09-00456
137	Golden, Don	The Don Golden Revocable Trust	09-00676 <sup>1</sup>
		All Unidentified Beneficiaries Of The Don Golden Revocable Trust	
138	Goldkopf	Samuel	09-00097 *
139	Gottschalk	Steven	09-00287
140	Granoski	Theodore & Felici, Trust DTD 5/29/98	09-00449
141	Greenfield	Moses	09-00110
142	Guidadas	Maribeth ITF	09-00451
143	Hall	Lloyd or Jessie	09-00156
144	Hall	Robert	09-00280 *

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
145	Hammond	Heskell L., Hammond Family Revoc. Trust dated 10/6/93	09-00452
146	Hand	Victoria, Living Trust	09-00494 *
147	Hanney	Donald J. or Mary	09-00421
148	Hardenberg	James	09-00311
149	Harfenist	Ira	09-00247
150	Harris Family Revocable Trust, The		09-00490 *
151	Hartman	The Alberta Trust dated 4/28/04	09-00394 *
152	Hedrick	Rhoda	09-00169 *
153	Hellrung	Burdell	09-00546
154	Hepfinger	Rosemary	09-00603 *
155	Hesson	Katherine	09-00331 *
156	Hines	Larry	09-00629
157	Hollinsworth	Gloria	09-00183
158	Hollowell	Donna	09-00349 *
159	Hueston	Crystal	09-00246 *
160	Hughes, Patrick, Inter Vivos Trust Agreement DTD 11/22/00		09-00399 *
161	Hull	Stephen	09-00547
162	Huntsberger	Richard	09-00159
163	Hutcheson	Glenna	09-00657 *
164	Hutcheson	Glenna Sue or Raymond	09-00658
165	Ingle, Eldon and Mary, Revocable Living Trust		09-00495 *
166	Isham	Burton or Ruth	09-00569
167	Jacob Isaac Capital, LLC		09-00498
168	Jacobson	Margaret	09-00618 *
169	Jambeter	Dominic or Laura	09-00616
170	Jonas	Barry	09-00265
171	Jonas	Alan or Kathy	09-00369
172	Jones	Junior	09-00229
173	Kabakow	Albert, IRA	09-00317 *
174	Kabakow	Rita	09-00651
175	Kaplan, Bruce	Bruce	09-00455 *
176	Kaplan, Evelyn	Evelyn	09-00099 *
177	Kaplan Family Trust dtd 6/17/03, The		09-00445
178	Karedis	Fannie	09-00512
179	Kern, Gerhard & Gerda Trust Agreement dtd 6/28/93		09-00362 *
180	Kinzler	Leroy	09-00621 *
181	Kirsch	Morris	09-00664 *
182	Kling	Howard or Dorothy	09-00390
183	Klingensmith	Joyce	09-00122
184	Kneiss	Wanda	09-00098 *
185	Knigge	Janet	09-00590 *
186	Kobersky	Doris	09-00520 *
187	Kolber	Gerald or Helen	09-00324 *
188	Koster	Florence	09-00143 *
189	Krantz	Steven	09-00548 *
190	Krauss	Gerald or Marcia	09-00580
191	Kravchuck	Robert	09-00560 *
192	Kreiner	Lisa	09-00707 *
193	Kreutzer, Edward, Revocable Trust		09-00509 *

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
194	Kubinsk	Jill	09-00428 *
195	Kurella	Dorothy	09-00553 *
196	Labarge	Thomas R.	09-00515
197	Laclair, Robert or June	Robert or June	09-00254 *
198	Ladner & Co., Inc.		09-00334 *
199	Larosa	Thomas & Gloria Trust Agreement dtd 6/2/82	09-00447
200	Larsen, Denise	Denise	09-00350 *
201	Lauria, Edward J., Trust		09-00600 *
202	Lehrer	Brian or Christa	09-00316 *
203	Lechner	Joseph	09-00437
204	Lett	Eleanor	09-00236 *
205	Levinar	Bonnie	09-00502
206	Liebenow	Dianne	09-00193 *
207	Lindemann	Laura	09-00096 *
208	Locker	Bernice and Irving	09-00080 *
209	Locker	Irving	09-00610 *
210	Loebs	Carol	09-00338 *
211	Louro	R. Mary	09-00533 *
212	Love	Evan A. or Elaine	09-00233 *
213	Lowell	Shari or Darren	09-00313 *
214	Lowenberg	Ted or Judith	09-00255 *
215	Lowenstein	Stephen or Michele	09-00108
216	Lyons Family Trust u/t/d 12/4/96	Betty and Albert G. Lyons, Co-Trustees	09-00714
217	Macek	Geraldine	09-00659 *
218	Mackay	Florida	09-00423 *
219	MacMaster	Marjorie, Revoc. Trust	09-00415
220	MacPhee	Alice	09-00182 *
221	Maddox	Mary	09-00263
222	Madigan	Joseph or Jean	09-00121
223	Manalakos	Andrea	09-00523 *
224	Marchal	Theodore	09-00129 *
225	Marchese	Salvatore or Stephanie	09-00433 *
226	Marco Restaurant Management, Inc.		09-00602
227	Marsh, Roxana	Roxana	09-00128 *
228	Masiello	Richard or Martha	09-00189 *
229	Mathis	David & Beverly, Mathis Living Trust Dtd 12/1	09-00417
230	Mathis	David D., Living Trust	09-00597
231	Matthies	Robert	09-00340 *
232	Mayeski	Thomas	09-00563
233	Maurer, Patricia Revocable Trust		09-00464 *
234	McCullough	Robert or JoAnn	09-00256
235	McDonald-Nozik	Eleanor	09-00115
236	McGlamery	Rachel	09-00513 *
237	McPhee	Flora	09-00341 *
238	McPherson	Judy	09-00141 *
239	Meagher	Raymond, The Retirement Accounts, Inc. FBO	09-00418
240	Mesh	Andrea and Harry	09-00118
241	Mesh	Andrea and Harry	09-00459
242	Michaud	Jean or Donna	09-00253 *
243	Mickelson	Evelyn	09-00235 *
244	Mielke	Louis or Bonnie	09-00112

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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## EXHIBIT A

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
245	Milam	Leann	09-00119
246	Miller	Harve	09-00319
247	Miller	Kenneth or Bonnie	09-00114
248	Miller	Mary	09-00591 *
249	Milne	Andrea	09-00532 *
250	Minns	Benjamin	09-00149 *
251	Morelli	Alessandro or Maria	09-00444 *
252	Morelli	Marcello or Emilia	09-00453 *
253	Morningstar	Irma	09-00192 *
254	Morreale	Anne	09-00531 *
255	Morris	William or Deborah	09-00567 *
256	Morrison	Marya	09-00151 *
257	Mixon	Dennis or Joyce	09-00430
258	Mobley	Patricia	09-00312
259	Mooney	Janet	09-00272
260	Morrissey	Joan	09-00392
261	Mueller	Leslyn	09-00536
262	Murphy	William or Marjorie	09-00558
263	Murray	Samuel or Virginia	09-00389
264	Murray	Samuel & Virginia, Trust Agreement dtd 6/8/05	09-00448
265	Nadzam	Marie or James	09-00140 *
266	Najjar	Leonard or Elsie	09-00138 *
267	Napoli	Dominick	09-00195 *
268	Nettles	Jesse	09-00588 *
269	Nettles	Joseph or Dorothy	09-00380 *
270	Nevler	Lois	09-00406
271	Nicolaou	Chris	09-00431 *
272	Nieves	Samuel	09-00605
273	Nitsche Jr.	Edward Family Trust	09-00414
274	Nosworthy	George or Anne	09-00475 *
275	Olesen	Harriet	09-00199
276	Olsen	Elpida	09-00555 *
277	Onesios	William	09-00544
278	Orr	The Robert, Management Trust dtd 6/2/98	09-00413
279	Paaso	Thomas	09-00634
280	Pagels	Carole	09-00310
281	Pankey	Marjorie	09-00150
282	Parr	Stephen	09-00633
283	Parrado	Barbara	09-00577 *
284	Parrish	Patricia	09-00326 *
285	Parsons	Florence Jane	09-00379 *
286	Pashayan	Richard or Maria	09-00367
287	Patt	Michael	09-00424 *
288	Patty	Anne	09-00622 *
289	Payne	C. Maurice	09-00443 *
290	Payne	Rodney	09-00308 *
291	Pearson	Frank R. Revoc. Trust, DTD 6/19/01	09-00419
292	Penney	Stella	09-00181 *
293	Perri	isabel	09-00174 *
294	Petit	Joseph	09-00242 *
295	Phillips	Berle Sue	09-00200

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
296	Picard	Richard or Judith	09-00202
297	Plourde	Charles or Bernadette	09-00637
298	Pozzouli	Michael or Juliette	09-00358
299	Prelich	Frances	09-00303 *
300	Preston	Annikki	09-00623 *
301	Protsik	Beatrice H., as Trustee of the Stephen Protsik Sr. Trust dtd 10/26/88	09-00713
302	Prouty	Marilyn	09-00436
303	Przybylski	Raymond	09-00521 *
304	Pupello	Peter, Jr.	09-00572
305	Rae	Doris	09-00251
306	Rasmussen, Roland, Rasmussen, Roland Revoc. Tr		09-00377 *
307	Rattner	Yvette Gloria &/or Edward	09-00518
308	Rebman	John	09-00335
309	Reimer	Rosemary	09-00573
310	Renberg	Jacqueline, Family Revoc. Trust	09-00485
311	Rhodes	Heidi	09-00357
312	Ricciardelli	Elizabeth, TTEE Elizabeth Ricciardelli Trust	09-00483
313	Rice	Ruth	09-00524
314	Richardson	Katy	09-00234 *
315	Richardson Investment and Personal Property FLP	Richardson Investment, and John W. Richardson	09-00699
316	Riley	Marion	09-00541
317	Ripley	Cynthia, or Mary Settle	09-00527
318	Roberts	Vonceil	09-00561
319	Rodd	Sharon I. or Aaron	09-00113
320	Roman	Charles	09-00594
321	Rosen	Alan	09-00441 *
322	Rosenfed	Valentin or Telena	09-00530 *
323	Rosko	Peter	09-00288
324	Rowe	Jacqueline	09-00175 *
325	Rubin	Carl or Jackie	09-00578
326	Rubin	Carl or Jacqueline	09-00528
327	Rubin	Murray & Phyllis	09-00397 *
328	Ryan	Christina or John	09-00556 *
329	Ryan	John or Christina	09-00460 *
330	Salvino	Jacqueline	09-00345 *
331	Salvatore	Lawrence	09-00123
332	Sando	Robert	09-00624 *
333	Saxon	James or Joyce	09-00167 *
334	Scattergood	Raymond	09-00203
335	Scherer	Betty	09-00408
336	Schoefberger	Walter	09-00385 *
337	Schons, Sr. Revocable Trust U/T/A dtd 1/20/93, The		09-00489
338	Schulman	Florence	09-00258
339	Schwartz	Adeen	09-00142 *
340	Seeberger	Edward & Justyn, Trustees of Edward Revoc. Tr	09-00481
341	Sekela	Vasil or Cynthia	09-00198
342	Selby	Col. Edwin or Janice	09-00154

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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**EXHIBIT A**

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
343	Server	Connie or Rosiena	09-00166 *
344	Shaffer	Francis	09-00346 *
345	Shaw	Jack	09-00529 *
346	Shegda	Arthra or Isabelle	09-00522 *
347	Silberzahn	Dorothy	09-00343 *
348	Silva	Emmanuel, and Emmanuel Silva Trust	09-00601
349	Silverman	Rhona	09-00552
350	Skelly	Ryan and Leann, Revocable Living Trust dtd 3/10/05	09-00570
351	Slack	Arthur Revoc. Trust	09-00478
352	Smith	Derek or Mary	09-00194 *
353	Smith	Shawn or Kimberly	09-00146
354	Smith	Richard	09-00223 *
355	Solis	Alfonso	09-00517
356	Southworth Living Trust, The William & Violet ,		09-00383 *
357	Spitz	Family Revocable Living Trust dtd 7/27/04	09-00487
358	Spiewak	Robert or Estelle	09-00384 *
359	Srutunoff	Anatoly & Karen	09-00462 *
360	Stanton	James	09-00372 *
361	Staubley	Audrey	09-00435
362	Stephen	Natalie	09-00204
363	Stevens	Robert	09-00636
364	Sullivan	Joyce	09-00596 *
365	Sullivan	Thelma	09-00344 *
366	Swengler	Sylvia	09-00543
367	Ted G. Anderson Trust, The,		09-00641 *
368	Thor	Willis	09-00076 *
369	Timuscuk	Joseph	09-00635
370	Trice	Lynise	09-00427
371	Trowbridge	John R. and Martha	09-00226 *
372	Trowell	William or Ada	09-00514
373	Tuazon	Timoteo	09-00411 *
374	Turner	Gerald	09-00516 *
375	Tuttle	Mary	09-00245 *
376	Ugenas	Paul or Aldonna	09-00148
377	Valley View Rural Cemetery, c/o Joan Newman		09-00519 *
378	Verchio, Judith, Revocable Trust		09-00400 *
379	Vidulich	Anthony or Richard	09-00361
380	Vlamis	Anthony	09-00073
381	Vlamis	Susan	09-00120
382	W.P. Roberts Management Corporation	Roberts Investments I FLP, Roberts Investments II FLP, and William P. Roberts	09-00671
383	Wachs	Joanne	09-00225 *
384	Wagner	Andrea	09-00707 *
385	Wagner	Doris	09-00707 *
386	Wagner	Howard	09-00707 *
387	Walker	Erskin	09-00205
388	Wall	Richard A. or Omaid	09-00179 *
389	Walter	Harold	09-00535
390	Walters	Charles	09-00214 *

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH  
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## EXHIBIT A

	LAST NAME (or ENTITY)	FIRST NAME	ADVERSARY PROCEEDING NO.
391	Warner	Gwendolen	09-00625 *
392	Warren	Adeline	09-00566
393	Weber	Bruce or Marie	09-00116
394	Weber	Kimberly	09-00309 *
395	Welden, Revocable Living Trust dtd 7/11/91		09-00359 *
396	Wentworth	Josephine or William	09-00510
397	Westbury	Violet or Robert	09-00206
398	Wewerka	William	09-00075
399	Wheaton	Janice	09-00216 *
400	Wheeler	Faye	09-00282
401	Whimble	Dorothy	09-00626 *
402	Williams	Charlette or Seland	09-00391
403	Williams	Herbert, Living Trust dtd 2/12/99	09-00660
404	Williams	Seland	09-00628
405	Wilson	Leonard	09-00152
406	Winkofske	Thomas	09-00221 *
407	Wolmetz	Anita Kagan	09-00576
408	Woodall	Richard or Janet	09-00250 *
409	Yacovone	Nancy	09-00593
410	Yatuni	Richard	09-00497 *
411	Yee	Jill and Jill Yee Trust	09-00477
412	Young	Roy or Eleanor	09-00325 *
413	Young	William H.	09-00574
414	Zeiher	Henry & Anne Trust DTD 2/27/06	09-00579
415	Zucker	Susan	09-00207

<sup>1</sup> The Trustee will be dismissing only those Counts of the Complaint in this adversary case which seek the recovery of transfers that constituted the return of the principal portion of the investment made by the Defendant(s).

\* These cases involve the recovery of profit that in total are less than \$20,000.00.

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS

EXHIBIT B

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
1	Abarbanel, Michael or Linda		09-00125	\$200,000.00			\$0.00
2	Abbott, James or Shirley		09-00508	\$21,319.29	\$20,000.00	\$21,319.29	\$1,319.29
3	Abdul-Latif, Numan		09-00582	\$20,000.00			\$0.00
4	Albanese, James		09-00355	\$33,000.00	\$30,500.00	\$33,000.00	\$2,500.00
5	Albergo, Ralph		09-00707	\$45,662.00		\$45,622.00	\$45,622.00
6	Anderson, Charles F. or Bobby		09-00525	\$8,093.00			\$0.00
7	Anderson, Richard		09-00259	\$50,370.00			\$0.00
8	Anderson, Robert or Jean		09-00388	\$30,000.00			\$0.00
9	Anglovich, Margaret		09-00238	\$57,256.92	\$52,701.61	\$57,256.92	\$4,555.31
10	Arkin, Cindy		09-00583	\$132,190.00	\$50,000.00	\$141,015.00	\$91,015.00
11	Arkin, Cindy		09-00378	\$25,650.00			\$0.00
12	Arkin, Steven		09-00240	\$83,433.24			\$0.00
13	Arkin, Steven, Irrevocable Trust dtd 2/19/95, Children's Education		09-00410	\$44,000.00	\$10,158.64	\$62,500.00	\$52,341.36
14	Arnold, Jack and Jack Arnold Trust		09-00381	\$83,867.98			\$0.00
15	Arnold, Virginia, Trust		09-00111	\$102,000.00	\$120,400.00	\$175,000.00	\$54,600.00
16	Babcock, Susan		09-00348	\$41,987.57			\$0.00
17	Bagley, Bruce		09-00127	\$187,920.00			\$0.00
18	Bagley, R. Esther		09-00218	\$62,054.96	\$30,000.00	\$62,054.96	\$32,054.96
19	Bardugone, Allen		09-00144	\$70,560.66	\$68,350.00	\$70,560.66	\$2,210.66
20	Barile, James or Joan		09-00264	\$53,228.57	\$50,000.00	\$53,228.57	\$3,228.57
21	Baron, Alex		09-00074	\$205,800.00			\$0.00
22	Bartuszevige, Vetus and Velma, Living Trust		09-00222	\$115,000.00	\$0.00	\$115,000.00	\$115,000.00
23	Beavon, Jerry		09-00500	\$25,000.00			\$0.00
24	Behn, Howard		09-00158	\$146,579.29	\$142,020.00	\$146,579.29	\$4,559.29
25	Belghaus, Esther		09-00281	\$46,017.00	\$230,725.00	\$260,846.10	\$30,121.10
26	Belotti, Hazel, Estate of		09-00655	\$400,000.00	\$128,675.78	\$462,468.56	\$333,792.78
27	Bennett, Rachel		09-00318	\$34,601.86	\$5,000.00	\$34,601.86	\$29,601.86
28	Bennett, Richard		09-00336	\$40,000.00			\$0.00
29	Berg, Dr. Charles		09-00101	\$182,500.00	\$511,697.67	\$539,767.56	\$28,069.89
30	Berg, Dr. Charles		09-00239	\$56,000.00			\$0.00
31	Berg, Ruth		09-00160	\$150,000.00			\$0.00
32	Bergen, Robert or Annette J.		09-00442	\$25,874.52	\$48,000.00	\$108,365.89	\$60,365.89
33	Berger, Baron		09-00632	\$75,000.00			\$0.00
34	Berger, Irene		09-00607	\$41,400.00			\$0.00
35	Bernstein, Maurice		09-00627	\$22,265.66			\$0.00
36	Beville, Maxine		09-00403	\$29,577.66			\$0.00
37	Beyer, Frank or Phyllis		09-00117	\$112,000.00			\$0.00
38	Bianco, Eva or Thomas		09-00562	\$25,041.49	\$20,000.00	\$25,041.49	\$5,041.49
39	Bobeck, Kathleen		09-00277	\$349,726.74			\$0.00
40	Bobet, Seth		09-00184	\$71,400.00	\$183,348.50	\$187,420.91	\$4,072.41
41	Boenig, Thomas		09-00663	\$402,018.58	\$1,846,888.30	\$1,098,656.88	\$748,231.42
42	Bogal, Frances		09-00085	\$539,335.96			\$0.00
43	Bogal, Jason		09-00301	\$102,887.14	\$100,000.00	\$102,887.14	\$2,887.14
44	Bogal, Jason and Perry		09-00275	\$52,000.00			\$0.00
45	Bonanza, Robert or Carol M.		09-00304	\$50,000.00			\$0.00
46	Bond, Robert		09-00434	\$56,874.50			\$0.00
47	Boothby, Eugene		09-00286	\$45,000.00			\$0.00
48	Borden, James, Living Trust dtd 10/31/03		09-00382	\$41,911.74			\$0.00
49	Boucher, William Eugene		09-00302	\$42,117.46	\$25,000.00	\$45,117.46	\$20,117.46
50	Boykin, Valinda		09-00352	\$33,432.00			\$0.00
51	Braidic, Raymond, Living Trust		09-00404	\$100,000.00			\$0.00
52	Brand, Kelly		09-00505	\$22,701.98	\$20,000.00	\$22,701.98	\$2,701.98
53	Brand, John and Rebecca, Family Trust		09-00136	\$102,158.72	\$92,999.00	\$102,158.72	\$9,159.72
54	Brest, Terence		09-00090	\$254,374.96	\$254,300.00	\$254,374.96	\$74.96
55	Brew, Ann		09-00209	\$61,897.46			\$0.00
56	Brown, Albert		09-00261	\$54,000.00			\$0.00
57	Brown, Robert		09-00373	\$61,186.70	\$60,000.00	\$61,186.70	\$1,186.70
58	Browning (Cotter), Barbara		09-00079	\$619,763.65			\$0.00
59	Browning, Jeff		09-00440	\$28,017.00	\$15,000.00	\$28,017.00	\$13,017.00
60	Browning, Jill		09-00642	\$22,000.00	\$11,000.00	\$22,000.00	\$11,000.00
61	Bruce, Barbara		09-00285	\$45,000.00			\$0.00
62	Burke, Brenda L., Trustee U/T/A dtd 6/2/98		09-00457	\$26,582.75	\$25,000.00	\$27,868.06	\$2,868.06
63	Bush, Annette		09-00337	\$40,128.07	\$14,000.00	\$40,628.07	\$26,628.07
64	Busino, Richard or Michele		09-00230	\$94,848.74			\$0.00
65	Byrd, Isaac B. and Marjorie E., Trust		09-00491	\$105,781.21	\$80,000.00	\$105,781.21	\$25,781.21
66	Cadieux, Beatrice		09-00279	\$47,000.00	\$66,000.00	\$78,000.00	\$12,000.00

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS

EXHIBIT B

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
67	Cadorete, William		09-00506	\$22,734.62			\$0.00
68	Callaghan, John or Helen		09-00499	\$25,000.00			\$0.00
69	Callosano, Joseph and Salvatore		09-00327	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
70	Camp, Paul E. and Loretta, as Co-Trustees of the Paul E. and Loretta Camp Trust dtd 2/17/99		09-00537	\$184,122.88	\$82,000.00	\$141,541.11	\$59,541.11
71	Canavan, Edward or Rosemarie		09-00134	\$104,582.95	\$100,000.00	\$104,582.95	\$4,582.95
72	Carbon, Paul		09-00102	\$127,298.55	\$236,645.25	\$251,982.55	\$15,337.30
73	Carbon, Paul and Kathleen		09-00608	\$191,776.53	\$184,510.00	\$191,776.53	\$7,266.53
74	Carreno, Flavio, Trust Agreement		09-00492	\$239,853.72	\$213,326.63	\$239,853.72	\$26,527.09
75	Carter, Beverly Ann, Revocable Trust dtd 2/3/2000		09-00463	\$287,346.71	\$559,885.33	\$632,050.04	\$72,164.71
76	Caruso, Robert		09-00078	\$534,432.37	\$495,436.09	\$534,432.37	\$38,996.28
77	Caruso, Jr., Michael		09-00133	\$141,077.10	\$6,500.00	\$141,077.10	\$134,577.10
78	Casper Family Trust, R.B. and Louise S.		09-00395	\$117,686.46	\$100,000.00	\$117,686.46	\$17,686.46
79	Causey, Doyle or Rose		09-00201	\$71,600.28			\$0.00
80	Causey, Holly		09-00526	\$20,959.73			\$0.00
81	Cemansky, George or Anna		09-00135	\$104,273.02	\$278,000.00	\$384,273.02	\$106,273.02
82	Cesare, Pat or Connie		09-00511	\$24,000.00			\$0.00
83	Chadwell, David R.		09-00647	\$187,500.00			\$0.00
84	Chadwell, James M.		09-00648	\$187,500.00			\$0.00
85	Cheetham, Bruce or Katharine		09-00213	\$74,400.62	\$70,000.00	\$74,400.62	\$4,400.62
86	Chernove, Bernice, Revocable Trust dtd 5/4/04		09-00598	\$23,500.00			\$0.00
87	Clark, Sherril		09-00231	\$139,888.99	\$101,675.94	\$151,888.99	\$50,213.05
88	Clemmensen, Henry		09-00631	\$21,367.89			\$0.00
89	Click, Joseph or Diane		09-00283	\$44,502.18	\$40,000.00	\$44,502.18	\$4,502.18
90	Cohen, Miriam, Revocable Trust		09-00493	\$109,425.00	\$211,444.23	\$262,603.88	\$51,159.65
91	Collins, Fred		09-00351	\$33,644.05	\$31,500.00	\$33,644.05	\$2,144.05
92	Comerford, Carolyn		09-00210	\$90,944.00			\$0.00
93	Commons, Grace or John		09-00103	\$103,674.35	\$95,708.00	\$103,674.35	\$7,966.35
94	Conley, George		09-00557	\$90,000.00			\$0.00
95	Connell, Bonita, Revocable Trust DTD 4/14/00		09-00374	\$40,501.80	\$37,500.00	\$40,501.80	\$3,001.80
96	Connell, William		09-00089	\$158,816.28	\$146,356.00	\$158,816.28	\$12,460.28
97	Connolly, C. Jane, Connolly, C. Jane Revoc. Tr		09-00402	\$55,000.00			\$0.00
98	Conrad, Raymond or Patricia		09-00157	\$671,098.00			\$0.00
99	Conrad Revocable Living Trust, Raymond		09-00398	\$1,001,704.04	\$925,000.00	\$1,001,704.04	\$76,704.04
100	Cook, James or Patricia		09-00284	\$61,961.47			\$0.00
101	Cope, Zelma		09-00507	\$23,445.36			\$0.00
102	Coren, Dennis		09-00405	\$46,000.00			\$0.00
103	Cribbs, Harvey		09-00211	\$85,000.00			\$0.00
104	Crisp, Sonia		09-00289	\$45,000.00			\$0.00
105	Culbertson, Fred		09-00503	\$20,000.00			\$0.00
106	Cunningham, Bradford or Julie		09-00329	\$34,361.38	\$32,000.00	\$34,361.38	\$2,361.38
107	Cunningham, David or Nancy		09-00545	\$25,000.00			\$0.00
108	Curiano, Robert P		09-00450	\$25,000.00	\$105,000.00	\$105,216.00	\$216.00
109	D'Amico, Albert		09-00212	\$85,400.10	\$75,000.00	\$85,400.10	\$10,400.10
110	D'Amico, Andrew and Edith		09-00461	\$91,995.39	\$25,000.00	\$111,995.39	\$86,995.39
111	Darville, Walter or Lorene		09-00559	\$25,000.00			\$0.00
112	Dassdorf, Walter		09-00268	\$49,993.22	\$45,000.00	\$49,993.22	\$4,993.22
113	Davidson, Harry		09-00266	\$52,043.22	\$49,100.00	\$52,043.22	\$2,943.22
114	Davis, John		09-00339	\$39,595.00	\$39,450.00	\$39,595.00	\$145.00
115	Decamp, Arnold E. & Fay R., Living Trust dtd		09-00401	\$77,709.61			\$0.00
116	Decosmo, Arthur or Jacqueline		09-00262	\$53,342.70	\$50,000.00	\$53,342.70	\$3,342.70
117	Defabritus, James		09-00278	\$48,250.00	\$46,000.00	\$48,250.00	\$2,250.00
118	Del Vacchio, Paul		09-00565	\$55,564.00	\$25,558.00	\$25,796.00	\$238.00
119	Delaney, Florence		09-00173	\$83,683.22	\$79,872.00	\$83,683.22	\$3,811.22
120	Dennison, Vera		09-00132	\$106,909.15			\$0.00
121	Devidal, Steven		09-00409	\$27,880.85			\$0.00
122	Diacio, Joseph		09-00365	\$30,023.46	\$25,000.00	\$30,023.46	\$5,023.46
123	Dimmer, Bernice or Albert		09-00100	\$196,275.78	\$190,158.08	\$196,275.78	\$6,117.70
124	Dominquez, Jahnia		09-00274	\$256,212.87			\$0.00
125	Dorough, Howard		09-00171	\$73,272.57	\$616,964.00	\$743,719.57	\$126,755.57
126	Dorough, Paula		09-00330	\$40,000.00	\$34,300.00	\$46,000.00	\$11,700.00
127	Doxey, Rita		09-00458	\$22,000.00			\$0.00
128	Doyle, Gerald		09-00620	\$34,159.48	\$30,000.00	\$34,159.48	\$4,159.48
129	Dubbs, Lorraine or Francis		09-00425	\$26,593.01	\$25,000.00	\$26,593.01	\$1,593.01

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
130	Dyel, Alfred		09-00291	\$44,397.93	\$40,631.00	\$44,397.93	\$3,766.93
131	Dynasty Construction, Inc.,	Dynasty Construction, Inc. 401(k) Plan Barrett, John J., III, as Plan Administrator Fiserv Trust Company	09-00711	\$25,000.00			\$0.00
132	Edwards, Everett or Kathryn		09-00347	\$41,781.30	\$40,000.00	\$41,781.30	\$1,781.30
133	Efinchuk, Robert or Lois		09-00426	\$26,560.92	\$25,000.00	\$26,560.92	\$1,560.92
134	Egan, Bridget or John		09-00177	\$87,000.00	\$600.00	\$87,000.00	\$86,400.00
135	Ehlers, Philomena		09-00595	\$60,597.79	\$40,900.00	\$60,597.79	\$19,697.79
136	Ehlers, Philomena		09-00654		\$33,360.35	\$55,087.43	\$21,727.08
137	Elder, John		09-00484	\$106,221.00	\$130,879.06	\$234,356.00	\$103,476.94
138	Elia, Arthur & Rosemarie, Revoc. Living Trust dtd 12/16/96		09-00396	\$85,887.98	\$80,000.00	\$85,887.98	\$5,887.98
139	Elk, Ruth		09-00446	\$24,000.00			\$0.00
140	Elkington, Bobbie		09-00290	\$48,007.38	\$6,500.00	\$48,007.38	\$41,507.38
141	Emanuele, Vincent		09-00551		\$20,000.00	\$21,281.28	\$1,281.28
142	Epsilantis, Nickolas		09-00161	\$150,000.00			\$0.00
143	Esch, Gerald David		09-00584	\$20,000.00			\$0.00
144	Estev, Frank E. or Ann		09-00197	\$65,000.00			\$0.00
145	Evoy, C.H. or Jean		09-00267	\$50,000.00			\$0.00
146	Falcetti, Robert, Sr.		09-00630	\$26,906.23			\$0.00
147	Fantozzi, Harry or Gladys		09-00188	\$103,251.97	\$71,000.00	\$105,260.48	\$34,260.48
148	Farrell, Susan or Patrick		09-00186	\$63,500.00	\$250.00	\$63,500.00	\$63,250.00
149	Fasciolo, Tommy		09-00606	\$31,103.16	\$25,000.00	\$31,103.16	\$6,103.16
150	Ferderigos, Ken		09-00276	\$53,000.00			\$0.00
151	Figurelli, Eugene		09-00172	\$72,913.85	\$102,008.36	\$123,701.33	\$21,692.97
152	Fitzpatrick, James		09-00208	\$66,546.00			\$0.00
153	Flaster, Elaine Rita		09-00650	\$241,000.00	\$125,000.00	\$322,245.06	\$197,245.06
154	Flaster, Leni & Jessica Kepford (Rigler)		09-00375	\$38,000.00	\$10,000.00	\$42,246.08	\$32,246.08
155	Fornera, Donna		09-00305	\$59,704.64	\$50,000.00	\$59,704.64	\$9,704.64
156	Foster, Sandra		09-00575	\$20,000.00			\$0.00
157	Fredricks, Elyse	Fredricks, Neil	09-00640	\$110,000.00	\$157,000.00	\$116,000.00	\$41,000.00
158	Fredericks, Neil or Elyse		09-00554	\$20,000.00	\$90,000.00	\$193,000.00	\$103,000.00
159	Freeman, Andrew		09-00126	\$105,000.00			\$0.00
160	Freeman, Heidi B, Jason M or Zachary T		09-00581	\$21,000.00			\$0.00
161	Friesen, Daniel or Donna		09-00371	\$30,000.00			\$0.00
162	Friesen, Daniel M., Donna L. and Capital Electric Co.		09-00393	\$30,000.00			\$0.00
163	Fritz, Teresa		09-00155	\$148,380.00			\$0.00
164	Fury, Alexander or Margaret		09-00550	\$21,309.09	\$20,000.00	\$21,309.09	\$1,309.09
165	Garber, Jeanette or Patricia		09-00476	\$22,731.16	\$20,000.00	\$22,731.16	\$2,731.16
166	Garber, Kenneth		09-00564	\$25,226.52			\$0.00
167	Garfunkel, Jerome		09-00273	\$152,034.00	\$479,091.44	\$663,775.50	\$184,684.06
168	Garfunkel, Jerome		09-00300	\$49,000.00	\$18,000.00	\$49,000.00	\$31,000.00
169	Garfunkel, Rose		09-00571	\$111,000.00			\$0.00
170	Garfunkel Legaspi, Angie		09-00364	\$37,880.00	\$69,000.00	\$86,088.55	\$17,088.55
171	Garrett, W.Jay and Judy		09-00486	\$40,000.00			\$0.00
172	Gartrell, Betty		09-00130	\$397,760.80	\$350,000.00	\$397,760.80	\$47,760.80
173	George & Juanita Karam Trust, The,		09-00454	\$30,761.91			\$0.00
174	Gershaw, Gary		09-00707	\$27,089.82	\$0.00	\$27,089.82	\$27,089.82
175	Gifford, M. Dorothea		09-00549	\$21,321.74	\$20,000.00	\$21,321.74	\$1,321.74
176	Gleason, Joseph or Julia		09-00260	\$50,000.00			\$0.00
177	Godwin, Kenneth and Tulia Auto Parts, Inc.		09-00422	\$28,318.89	\$25,000.00	\$28,318.89	\$3,318.89
178	Goggin, John		09-00613	\$270,496.41	\$58,000.00	\$270,496.41	\$212,496.41
179	Goggin, John Joseph, IRA		09-00088	\$158,637.00	\$189,000.00	\$327,637.00	\$138,637.00
180	Goldaber, Marilyn, Revoc. Trust		09-00456	\$33,000.00			\$0.00
181	Goldkopf, Samuel		09-00097	\$109,368.32	\$109,265.44	\$109,368.32	\$102.88
182	Gottschalk, Steven		09-00287	\$49,000.00			\$0.00
183	Gould, Sally and Francis Davis		09-00091		\$0.00	\$290,000.00	\$290,000.00
184	Granoski, Theodore & Felici, Trust DTD 5/29/98		09-00449	\$95,000.00			\$0.00
185	Greenfield, Moses		09-00110	\$500,000.00			\$0.00
186	Guidadas, Maribeth ITF		09-00451	\$35,800.00			\$0.00
187	Guloyan, Lora		09-00707	\$22,579.00	\$0.00	\$22,579.00	\$22,579.00
188	Hall, Lloyd or Jessie		09-00156	\$70,000.00			\$0.00
189	Hall, Robert		09-00280	\$48,634.40	\$45,000.00	\$48,634.40	\$3,634.40

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**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
190	Hammond, Heskell L., Hammond Family Revoc. Trust dated 10/6/93		09-00452	\$50,160.42			\$0.00
191	Hand, Victoria, Living Trust		09-00494	\$110,045.17	\$100,000.00	\$110,045.17	\$10,045.17
192	Hanney, Donald J. or Mary		09-00421	\$75,000.00			\$0.00
193	Hardenberg, James		09-00311	\$42,168.18			\$0.00
194	Harfenist, Ira		09-00247	\$52,000.00			\$0.00
195	Harris Family Revocable Trust, The ,		09-00490	\$145,264.55	\$126,929.72	\$145,264.55	\$18,334.83
196	Hartman, The, Alberta Trust dated 4/28/04		09-00394	\$76,049.25	\$70,000.00	\$76,049.25	\$6,049.25
197	Hedrick, Rhoda		09-00169	\$75,000.00	\$71,300.00	\$75,000.00	\$3,700.00
198	Hellrung, Burdell		09-00546	\$20,000.00			\$0.00
199	Hellrung, Neil or Janet		09-00170	\$87,720.41	\$152,000.00	\$194,720.41	\$42,720.41
200	Hepfinger, Rosemary		09-00603	\$36,001.86	\$33,400.00	\$36,001.86	\$2,601.86
201	Hesson, Katherine		09-00331	\$35,500.96	\$35,000.00	\$35,500.96	\$500.96
202	Hines, Larry		09-00629	\$64,708.60			\$0.00
203	Hirschman, Frances, Lawrence Wolmetz and Paula Rosen		09-00652	\$33,000.00	\$79,380.00	\$208,018.14	\$128,638.14
204	Hirschman, Kenneth		09-00666	\$46,000.00	\$66,720.00	\$100,155.00	\$33,435.00
205	Hollinsworth, Gloria		09-00183	\$70,600.00			\$0.00
206	Hollowell, Donna		09-00349	\$32,680.00	\$32,596.00	\$32,680.00	\$84.00
207	Hudson, Willie and Linda		09-00084	\$228,017.00	\$242,800.00	\$339,417.00	\$96,617.00
208	Hueston, Crystal		09-00246	\$51,158.36	\$45,000.00	\$51,158.36	\$6,158.36
209	Hughes, Patrick, Inter Vivos Trust Agreement DTD 11/22/00		09-00399	\$54,244.70	\$50,000.00	\$54,244.70	\$4,244.70
210	Hull, Stephen		09-00547	\$20,228.00			\$0.00
211	Huntsberger, Richard		09-00159	\$66,818.00			\$0.00
212	Hutcheson, Glenna		09-00657	\$45,371.65	\$28,859.76	\$45,371.65	\$16,511.89
213	Hutcheson, Glenna Sue or Raymond		09-00658	\$34,950.00			\$0.00
214	Ingle, Eldon and Mary, Revocable Living Trust		09-00495	\$107,704.79	\$100,000.00	\$107,704.79	\$7,704.79
215	Inman, Laura		09-00252	\$361,899.01	\$240,500.00	\$361,899.01	\$121,399.01
216	Ireland, Helen Whittlsey, Revocable Trust		09-00496	\$127,389.24	\$100,000.00	\$128,066.21	\$28,066.21
217	Iser, Stuart		09-00707	\$34,495.93	\$0.00	\$34,495.93	\$34,495.93
218	Isham, Burton or Ruth		09-00569	\$28,790.78			\$0.00
219	Jacob Isaac Capital, LLC,		09-00498	\$25,000.00			\$0.00
220	Jacobson, Margaret		09-00618	\$31,304.20	\$28,239.20	\$31,304.20	\$3,065.00
221	Jambeter, Dominic		09-00617	\$94,251.74	\$73,387.50	\$94,251.74	\$20,864.24
222	Jambeter, Dominic or Laura		09-00616	\$60,000.00			\$0.00
223	Jonas, Alan or Kathy		09-00369	\$30,000.00			\$0.00
224	Jonas, Barry		09-00081	\$305,000.00	\$210,047.94	\$428,500.00	\$218,452.06
225	Jonas, Barry		09-00265	\$50,000.00			\$0.00
226	Jonas, Charles or Vikki		09-00082	\$157,000.00	\$110,000.00	\$183,000.00	\$73,000.00
227	Jones, Junior		09-00229	\$94,920.00			\$0.00
228	Kabakow, Albert, IRA		09-00317	\$39,000.00	\$62,600.00	\$72,100.00	\$9,500.00
229	Kabakow, Rita		09-00651	\$54,100.00			\$0.00
230	Kaplan, Bruce		09-00455	\$22,283.30	\$20,000.00	\$22,283.30	\$2,283.30
231	Kaplan, Evelyn		09-00099	\$216,898.84	\$210,000.00	\$216,898.84	\$6,898.84
232	Kaplan Family Trust dtd 6/17/03, The,		09-00445	\$30,000.00			\$0.00
233	Karedis, Fannie		09-00512	\$21,842.29			\$0.00
234	Katz, Stanley or Shelia		09-00501	\$22,471.44	\$230,298.90	\$268,971.44	\$38,672.54
235	Katz Family Limited Partnership, The,		09-00612	\$254,500.00	\$394,900.00	\$790,464.33	\$395,564.33
236	Kern, Gerhard & Gerda Trust Agreement dtd 6/28/93		09-00362	\$30,706.83	\$30,000.00	\$30,706.83	\$706.83
237	Kinzler, Leroy		09-00621	\$31,172.57	\$25,000.00	\$40,570.74	\$15,570.74
238	Kirsch, Morris or Thelma		09-00614	\$32,340.00	\$10,000.00	\$71,475.00	\$61,475.00
239	Kirsch, Morris		09-00664	\$20,308.00	\$46,342.25	\$55,051.80	\$8,709.55
240	Kling, Howard or Dorothy		09-00390	\$40,000.00			\$0.00
241	Klingensmith, Joyce		09-00122	\$126,402.00			\$0.00
242	Kneiss, Wanda		09-00098	\$121,593.33	\$112,146.00	\$121,593.33	\$9,447.33
243	Knigge, Jan		09-00590	\$32,683.20	\$32,544.00	\$32,683.20	\$139.20
244	Kobersky, Doris		09-00520	\$21,469.88	\$20,000.00	\$21,469.88	\$1,469.88
245	Koch, Iris		09-00244	\$111,976.17	\$0.00	\$111,976.17	\$111,976.17
246	Kolber, Gerald or Helen		09-00324	\$40,756.57	\$40,000.00	\$40,756.57	\$756.57
247	Koster, Florence		09-00143	\$95,378.80	\$84,000.00	\$95,378.80	\$11,378.80
248	Krantz, Steven		09-00548	\$20,000.00	\$31,000.00	\$42,976.40	\$11,976.40
249	Krauss, Gerald or Marcia		09-00580	\$24,500.00			\$0.00
250	Kravchuck, Robert		09-00560	\$53,052.93	\$50,000.00	\$53,052.93	\$3,052.93

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
251	Kreiner, Lisa		09-00707	\$19,118.07	\$0.00	\$19,118.07	\$19,118.07
252	Kreutzer, Edward, Revocable Trust		09-00509	\$127,584.51	\$120,000.00	\$127,584.51	\$7,584.51
253	Kubinski, Jill		09-00428	\$26,463.21	\$25,000.00	\$26,463.21	\$1,463.21
254	Kurella, Dorothy		09-00553	\$22,217.27	\$20,000.00	\$22,217.27	\$2,217.27
255	Labarge, Thomas R.		09-00515	\$250,000.00			\$0.00
256	Laclair, Robert or June		09-00254	\$51,529.85	\$50,000.00	\$51,529.85	\$1,529.85
257	Ladner & Co., Inc.		09-00334	\$46,531.84	\$40,000.00	\$46,531.84	\$6,531.84
258	Lantz, Jeanine		09-00295	\$70,518.29	\$60,000.00	\$100,518.29	\$40,518.29
259	Larosa, Thomas & Gloria Trust Agreement dtd 6/2/82		09-00447	\$31,000.00			\$0.00
260	Larsen, Denise		09-00350	\$30,680.00	\$30,500.00	\$30,680.00	\$180.00
261	Lauria, Edward J., Trust		09-00600	\$49,373.61	\$75,770.00	\$86,537.62	\$10,767.62
262	Lechner, Joseph		09-00437	\$69,984.30			\$0.00
263	Lehrer, Brian or Christa		09-00316	\$38,206.58	\$30,100.00	\$38,206.58	\$8,106.58
264	Lehrer, Ilene	Lehrer, Stuart	09-00585	\$147,555.13	\$100,000.00	\$147,555.13	\$47,555.13
265	Lehrer, Estate of Rae, c/o Stanley Bogal		09-00721	\$100,000.00	\$15,260.00	\$100,000.00	\$84,740.00
266	Left, Eleanor		09-00236	\$56,497.57	\$53,193.88	\$56,497.57	\$3,303.69
267	Levinar, Bonnie		09-00502	\$22,579.56			\$0.00
268	Liebenow, Dianne		09-00193	\$64,477.46	\$59,280.00	\$64,477.46	\$5,197.46
269	Lindemann, Laura		09-00096	\$169,891.68	\$168,675.00	\$169,891.68	\$1,216.68
270	Locker, Bernice and Irving		09-00080	\$271,833.98	\$257,100.00	\$271,833.98	\$14,733.98
271	Locker, Jeffrey		09-00678	\$371,597.80	\$254,899.20	\$451,051.80	\$196,152.60
272	Locker, Irving		09-00610	\$109,400.00	\$135,000.00	\$135,410.00	\$410.00
273	Loebs, Carol		09-00338	\$31,692.98	\$25,000.00	\$31,692.98	\$6,692.98
274	Louro, R. Mary		09-00533	\$21,054.12	\$20,000.00	\$21,054.12	\$1,054.12
275	Love, Evan A. or Elaine		09-00233	\$70,000.00	\$60,000.00	\$70,000.00	\$10,000.00
276	Lowell, Shari or Darren		09-00313	\$34,412.59	\$30,700.00	\$34,412.59	\$3,712.59
277	Lowenberg, Ted or Judith		09-00255	\$53,257.89	\$50,000.00	\$53,257.89	\$3,257.89
278	Lowenstein, Barbara		09-00320	\$185,000.00	\$677,247.20	\$1,169,543.00	\$492,295.80
279	Lowenstein, Barbara		09-00649	\$200,000.00	\$303,405.55	\$694,010.00	\$390,604.45
280	Lowenstein, Ethel		09-00646	\$370,516.00	\$825,465.87	\$1,576,645.24	\$751,179.37
281	Lowenstein, Lance or Amy		09-00092	\$343,724.24	\$340,000.00	\$1,161,867.10	\$821,867.10
282	Lowenstein, Richard, Ethel and George		09-00480	\$367,116.97	\$634,710.00	\$706,100.97	\$71,390.97
283	Lowenstein, Sharyn S		09-00306	\$50,000.00	\$15,000.00	\$81,351.68	\$66,351.68
284	Lowenstein, Stephen or Michele		09-00108	\$62,975.36			\$0.00
285	Lowenstein, Stephen or Michele		09-00228	\$144,564.48	\$296,806.55	\$388,725.12	\$91,918.57
286	Lyons Family Trust, Betty and Albert G. Lyons, Co-Trustees	All Unidentified Beneficiaries Of The Lyons Family Trust Dated 12/4/96	09-00714	\$230,287.50			\$0.00
287	Macaulay, III, John J.	James M. Macaulay, As Successor Co-Trustees Of The John J. Macaulay And Ann T. Macaulay Family Trust Utd 3-14-91; All Unidentified Beneficiaries Of The John J. Macaulay And Ann T. Macaulay Family Trust Utd 3-14-91	09-00661	\$73,400.26	\$42,500.00	\$73,400.26	\$30,900.26
288	Macek, Geraldine		09-00659	\$54,409.29	\$20,871.31	\$24,566.54	\$3,695.23
289	Mackay, Gloria		09-00423	\$26,987.25	\$25,000.00	\$26,987.25	\$1,987.25
290	MacMaster, Marjorie, Revoc. Trust		09-00415	\$51,876.54			\$0.00
291	MacPhee, Alice		09-00182	\$75,906.08	\$70,000.00	\$75,906.08	\$5,906.08
292	Maddox, Mary		09-00263	\$50,000.00			\$0.00
293	Madigan, Joseph or Jean		09-00121	\$157,000.00			\$0.00
294	Manalagos, Andrea		09-00523	\$21,343.43	\$20,000.00	\$21,343.43	\$1,343.43
295	Mandish, The J.R., Revocable Trust		09-00356	\$473,976.67	\$419,381.10	\$473,976.67	\$54,595.57
296	Marchal, Theodore		09-00129	\$114,796.21	\$100,000.00	\$114,796.21	\$14,796.21
297	Marchese, Rosalie		09-00257	\$59,170.83	\$207,763.79	\$237,070.83	\$29,307.04
298	Marchese, Salvatore or Stephanie		09-00433	\$26,155.72	\$41,500.00	\$46,155.72	\$4,655.72
299	Marco Restaurant Management, Inc.,		09-00602	\$25,000.00			\$0.00
300	Marilyn Pratt Family Trust, The,		09-00353	\$126,673.88	\$180,510.00	\$214,971.59	\$34,461.59
301	Marinoff, Paul		09-00376	\$127,627.64	\$35,757.46	\$152,248.62	\$116,491.16
302	Markos, Angeline		09-00094	\$115,144.43	\$6,500.00	\$115,144.43	\$108,644.43
303	Marks, Eugene and Lisa Rosen		09-00488	\$48,500.00	\$129,000.00	\$258,970.43	\$129,970.43
304	Marsh, Daniel		09-00093	\$133,500.00	\$103,859.00	\$154,511.42	\$50,652.42
305	Marsh, Roxana		09-00128	\$202,943.24	\$183,500.00	\$202,943.24	\$19,443.24
306	Masiello, Richard or Martha		09-00189	\$98,665.74	\$81,000.00	\$98,665.74	\$17,665.74
307	Mathis, David D., Living Trust		09-00597	\$150,000.00			\$0.00

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
308	Mathis, David & Beverly, Mathis Living Trust Dtd 12/1		09-00417	\$60,000.00			\$0.00
309	Matthies, Robert		09-00340	\$31,927.46	\$30,000.00	\$31,927.46	\$1,927.46
310	Maurer, Patricia Revocable Trust		09-00464	\$57,000.00	\$50,000.00	\$57,000.00	\$7,000.00
311	Mayeski, Thomas		09-00563	\$25,636.60			\$0.00
312	McCloskey, Jackie		09-00707	\$39,740.00	\$0.00	\$39,740.00	\$39,740.00
313	McCullough, Robert or JoAnn		09-00256	\$50,000.00			\$0.00
314	McDonald-Nozik, Eleanor		09-00115	\$225,000.00			\$0.00
315	McEntee, John or Linda		09-00131	\$475,000.00	\$786,172.01	\$1,323,345.08	\$537,173.07
316	McGlamery, Rachel		09-00513	\$21,819.62	\$20,180.00	\$21,819.62	\$1,639.62
317	McPhee, Flora		09-00341	\$31,932.25	\$30,000.00	\$31,932.25	\$1,932.25
318	McPherson, Judy		09-00141	\$159,651.24	\$150,000.00	\$159,651.24	\$9,651.24
319	Meagher, Raymond		09-00418	\$32,000.00			\$0.00
320	Mesh, Andrea and Harry		09-00118	\$194,000.00			\$0.00
321	Mesh, Andrea and Harry		09-00459	\$22,000.00			\$0.00
322	Meyers, Veronica		09-00196	\$216,473.80	\$190,000.00	\$216,473.80	\$26,473.80
323	Michaud, Jean or Donna		09-00253	\$52,022.17	\$50,000.00	\$52,022.17	\$2,022.17
324	Mickelson, Catherine		09-00587	\$108,941.97	\$100,000.00	\$121,106.77	\$21,106.77
325	Mickelson, Evelyn		09-00235	\$56,965.94	\$50,000.00	\$56,965.94	\$6,965.94
326	Mielke, Louis or Bonnie		09-00112	\$101,150.46			\$0.00
327	Milam, Leann		09-00119	\$110,000.00			\$0.00
328	Miller, Brenda		09-00328	\$40,433.17	\$0.00	\$53,733.17	\$53,733.17
329	Miller, Harve		09-00319	\$40,262.50			\$0.00
330	Miller, Kenneth or Bonnie		09-00114	\$118,022.30			\$0.00
331	Miller, Mary		09-00591	\$37,519.81	\$35,000.00	\$48,210.95	\$13,210.95
332	Milne, Andrea		09-00532	\$20,605.43	\$19,185.00	\$20,605.43	\$1,420.43
333	Mink, Linda		09-00147	\$120,788.61	\$75,000.00	\$120,788.61	\$45,788.61
334	Minns, Benjamin		09-00149	\$198,792.04	\$198,700.00	\$198,792.04	\$92.04
335	Mixon, Dennis or Joyce		09-00430	\$26,144.78			\$0.00
336	Mixon, Lois or Dennis		09-00237	\$58,652.74	\$50,000.00	\$76,783.58	\$26,783.58
337	Mobley, Patricia		09-00312	\$43,202.41			\$0.00
338	Mooney, Janet		09-00272	\$46,594.00			\$0.00
339	Morelli, Alessandro or Maria		09-00444	\$27,000.00	\$32,000.00	\$41,000.00	\$9,000.00
340	Morelli, Marcello or Emilia		09-00453	\$22,000.00	\$27,500.00	\$41,443.13	\$13,943.13
341	Morningstar, Irma		09-00192	\$64,915.10	\$57,640.78	\$64,915.10	\$7,274.34
342	Morreale, Anne		09-00531	\$21,204.92	\$20,000.00	\$21,204.92	\$1,204.92
343	Morris, William or Deborah		09-00567	\$38,851.05	\$35,500.00	\$38,851.05	\$3,351.05
344	Morrison, Marya		09-00151	\$199,008.85	\$197,840.00	\$199,008.85	\$1,168.85
345	Morrissey, Joan		09-00392	\$29,378.69			\$0.00
346	Morrissey, William & Katherin, Revocable Trust		09-00420		\$0.00	\$28,318.58	\$28,318.58
347	Mueller, Leslyn		09-00536	\$25,000.00			\$0.00
348	Murphy, William or Marjorie		09-00558	\$25,000.00			\$0.00
349	Murray, Richard		09-00153	\$102,478.92	\$84,623.89	\$113,542.25	\$28,918.36
350	Murray, Samuel or Virginia		09-00389	\$29,869.91			\$0.00
351	Murray, Samuel & Virginia, Trust Agreement dtd 6/8/05		09-00448	\$28,194.18			\$0.00
352	Nadzam, Marie or James		09-00140	\$148,448.23	\$145,000.00	\$148,448.23	\$3,448.23
353	Najjar, Leonard or Elsie		09-00138	\$115,000.00	\$100,000.00	\$115,000.00	\$15,000.00
354	Napoli, Dominick		09-00195	\$60,033.31	\$59,720.00	\$60,033.31	\$313.31
355	Nettles, Jesse		09-00588	\$66,493.92	\$44,406.88	\$66,493.92	\$22,087.04
356	Nettles, Joseph or Dorothy		09-00380	\$35,104.00	\$30,000.00	\$35,104.00	\$5,104.00
357	Nevler, Lois		09-00599	\$191,000.00	\$378,220.00	\$580,410.00	\$202,190.00
358	Nevler, Lois		09-00406	\$50,000.00			\$0.00
359	Nicolaou, Chris		09-00431	\$25,999.85	\$25,000.00	\$25,999.85	\$999.85
360	Nieves, Samuel		09-00605	\$20,000.00			\$0.00
361	Nitsche Jr., Edward Family Trust		09-00414	\$44,353.08			\$0.00
362	Nosworthy, George or Anne		09-00475	\$43,310.35	\$40,000.00	\$43,310.35	\$3,310.35
363	Olesen, Harriet		09-00199	\$58,000.00			\$0.00
364	Olsen, Elpida		09-00555	\$100,574.42	\$25,000.00	\$25,958.20	\$958.20
365	O'Neil, Marie Jo		09-00707	\$26,350.23	\$0.00	\$26,350.23	\$26,350.23
366	Onesios, William		09-00544	\$23,400.00			\$0.00
367	Orr, The Robert, Management Trust dtd 6/2/98		09-00413	\$85,000.00			\$0.00
368	Paaso, Thomas		09-00634	\$21,432.50			\$0.00
369	Pagels, Carole		09-00310	\$42,436.00			\$0.00
370	Pangburn, Gerald E. and Maxine		09-00137	\$139,187.54	\$99,873.97	\$153,092.36	\$53,218.39
371	Pankey, Marjorie		09-00150	\$62,771.39			\$0.00
372	Park, Linda		09-00438	\$27,788.38	\$0.00	\$27,788.38	\$27,788.38
373	Parr, Stephen		09-00633	\$104,266.41			\$0.00
374	Parrado, Barbara		09-00577	\$20,135.71	\$19,500.00	\$20,135.71	\$635.71
375	Parrish, Patricia		09-00326	\$35,415.00	\$35,020.00	\$35,415.00	\$395.00

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS  
PROCEDURES FOR SUCH SETTLEMENTS

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
376	Parsons, Florence Jane		09-00379	\$41,373.55	\$25,000.00	\$41,373.55	\$16,373.55
377	Pascucci, Fred and Patricia		09-00107	\$92,000.00	\$70,000.00	\$102,404.98	\$32,404.98
378	Pashayan, Richard or Maria		09-00367	\$30,000.00			\$0.00
379	Patt, Michael		09-00424	\$26,819.69	\$23,000.00	\$26,819.69	\$3,819.69
380	Patty, Ann		09-00622	\$62,017.90	\$50,000.00	\$62,017.90	\$12,017.90
381	Payne, C. Maurice		09-00443	\$24,031.44	\$23,000.00	\$24,031.44	\$1,031.44
382	Payne, Rodney		09-00308	\$56,227.08	\$46,000.00	\$56,227.08	\$10,227.08
383	Pearson, Frank R. Revoc. Trust, DTD 6/19/01		09-00419	\$81,000.00			\$0.00
384	Penney, Stella		09-00181	\$87,706.21	\$71,000.00	\$87,706.21	\$16,706.21
385	Perlman, Jerome		09-00296	\$52,800.00	\$70,500.00	\$125,300.00	\$54,800.00
386	Perri, Isabel		09-00174	\$82,726.96	\$75,822.02	\$82,726.96	\$6,904.94
387	Petit, Joseph		09-00242	\$50,259.40	\$50,000.00	\$50,259.40	\$259.40
388	Phillips, Berle Sue		09-00200	\$59,000.00			\$0.00
389	Picard, Richard or Judith		09-00202	\$80,000.00			\$0.00
390	Plourde, Charles or Bernadette		09-00637	\$35,602.53			\$0.00
391	Plourde, Charles & Bernadette, Revocable Living Trust By And Through Its Unidentified Trustee(s)	Plourde, Charles Plourde, Bernadette All Unidentified Beneficiaries Of The Charles And Bernadette Plourde Revocable Living Trust	09-00354	\$56,512.70	\$60,801.88	\$88,824.58	\$28,022.70
392	Polk, Vera		09-00241	\$111,012.67	\$0.00	\$21,154.97	\$21,154.97
	Pozzouli, Michael or Juliette		09-00358	\$37,000.00			\$0.00
	Pratt, William Sr. or Donald		09-00342	\$70,055.37	\$76,000.00	\$101,249.90	\$25,249.90
393	Prelich, Frances		09-00303	\$43,132.50	\$42,900.00	\$43,132.50	\$232.50
394	Preston, Annikki		09-00623	\$40,714.56	\$38,000.00	\$40,714.56	\$2,714.56
395	Protsik, Beatrice H., as Trustee of the Stephen Protsik Sr. Trust dtd 10/26/88		09-00713	\$20,000.00			\$0.00
396	Prouty, Marilyn		09-00436	\$27,904.18			\$0.00
397	Przybylski, Raymond		09-00521	\$21,469.88	\$20,000.00	\$21,469.88	\$1,469.88
398	Pupello, Peter, Jr.		09-00572	\$20,000.00			\$0.00
399	Putterman, Alan		09-00707	\$74,867.54		\$74,867.54	\$74,867.54
400	Rae, Doris		09-00251	\$53,447.09			\$0.00
401	Rasmussen, Roland, Rasmussen, Roland Revoc. Tr		09-00377	\$42,352.12	\$40,000.00	\$42,352.12	\$2,352.12
399	Rattner, Yvette Gloria &/or Edward		09-00518	\$25,000.00			\$0.00
401	Rebman, John		09-00335	\$31,548.80			\$0.00
402	Reed, Hazel		09-00670	\$28,381.39	\$0.00	\$28,381.39	\$28,381.39
403	Reimer, Rosemary		09-00573	\$20,000.00			\$0.00
404	Renberg, Jacqueline, Family Revoc. Trust		09-00485	\$30,000.00			\$0.00
405	Rhodes, Heidi		09-00357	\$33,020.00			\$0.00
406	Ricciardelli, Elizabeth, TTEE Elizabeth Ricciardelli Trust		09-00483	\$34,502.76			\$0.00
407	Rice, Ruth		09-00524	\$20,560.00			\$0.00
408	Richardson, Katy		09-00234	\$72,406.38	\$70,000.00	\$72,406.38	\$2,406.38
409	Richardson Investment and Personal Property FLP	Richardson Investment Richardson, John W.	09-00699	\$55,000.00			\$0.00
474	Riley, Marion		09-00541	\$64,000.00			\$0.00
475	Ripley, Cynthia, or Mary Settle		09-00527	\$20,670.00			\$0.00
476	River Vale Chiropractic Center,		09-00323	\$37,000.00	\$51,693.65	\$189,176.50	\$137,482.85
477	Roberts, Vonceil		09-00561	\$24,566.76			\$0.00
478	Rodd, Sharon I. or Aaron		09-00113	\$100,000.00			\$0.00
479	Roman, Charles		09-00594	\$20,000.00			\$0.00
480	Rosen, Alan		09-00441	\$25,000.00	\$20,000.00	\$25,000.00	\$5,000.00
481	Rosen, Paula		09-00087	\$127,000.00	\$314,130.12	\$844,984.84	\$530,854.72
482	Rosenfed, Valentin or Yelena		09-00530	\$21,321.74	\$20,000.00	\$21,321.74	\$1,321.74
483	Rosko, Peter		09-00288	\$45,000.00			\$0.00
484	Rothberg, Herbert		09-00707	\$51,645.41	\$0.00	\$51,645.41	\$51,645.41
485	Rothchild, Jerry		09-00707	\$84,472.43	\$0.00	\$84,472.43	\$84,472.43
486	Rothenberg, Randall		09-00707	\$164,724.50	\$0.00	\$40,684.00	\$40,684.00
487	Rowe, Jacqueline		09-00175	\$80,960.98	\$62,000.00	\$80,960.98	\$18,960.98
488	Roye, Stephanie Chernove		09-00294	\$57,500.00	\$148,000.00	\$211,065.58	\$63,065.58
489	Rubin, Carl or Jackie		09-00578	\$28,900.00			\$0.00
490	Rubin, Carl or Jacqueline		09-00528	\$21,000.00			\$0.00
491	Rubin, Murray & Phyllis		09-00397	\$34,978.48	\$20,000.00	\$34,978.48	\$14,978.48
492	Russo, Mariano		09-00176	\$78,250.00	\$5,000.00	\$122,421.02	\$117,421.02
493	Russo, Mariano or Rosalie		09-00479	\$172,646.83	\$85,700.00	\$192,646.83	\$106,946.83
494	Ryan, Christina or John		09-00556	\$42,500.00	\$34,171.02	\$42,500.00	\$8,328.98

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS

EXHIBIT B

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
495	Ryan, John or Christina		09-00460	\$22,300.00	\$30,000.00	\$45,300.00	\$15,300.00
496	Salvatore, Lawrence		09-00123	\$113,334.00			\$0.00
497	Salvino, Jacqueline		09-00345	\$41,431.50	\$41,163.00	\$41,431.50	\$268.50
498	Sando, Robert		09-00624	\$29,290.67	\$27,006.53	\$29,290.67	\$2,284.14
499	Sapperstein, Jerry		09-00315	\$33,632.13	\$20,000.00	\$52,835.90	\$32,835.90
500	Sarin, Helen, Stephen & Barry, JTWROS		09-00271	\$148,636.00	\$486,862.68	\$737,379.00	\$250,516.32
501	Sarin, Steven & Barry, JTWROS		09-00270	\$50,000.00	\$245,102.00	\$309,360.22	\$64,258.22
502	Saxon, James or Joyce		09-00167	\$195,732.15	\$185,000.00	\$195,732.15	\$10,732.15
503	Scattergood, Raymond		09-00203	\$80,900.00			\$0.00
504	Scherer, Betty		09-00408	\$35,355.84			\$0.00
505	Schlesinger, Norma		09-00439	\$27,945.70	\$0.00	\$27,945.70	\$27,945.70
506	Schoefberger, Walter		09-00385	\$53,548.40	\$40,000.00	\$53,548.40	\$13,548.40
507	Schons, Sr. Revocable Trust U/T/A dtd 1/20/93, The,		09-00489	\$28,433.79			\$0.00
508	Schulman, Florence		09-00258	\$49,136.00			\$0.00
509	Schultz, Thomas		09-00707	\$20,964.09	\$0.00	\$20,964.09	\$20,964.09
510	Schupp, Kenneth		09-00191	\$63,687.49	\$0.00	\$63,687.49	\$63,687.49
511	Schwartz, Adeen		09-00142	\$68,000.00	\$107,863.06	\$109,500.00	\$1,636.94
512	Scifo, John or Kathleen		09-00109	\$100,000.00	\$20,000.00	\$125,000.00	\$105,000.00
513	Scullion Family Revocable Trust ,		09-00366	\$206,328.70	\$185,000.00	\$206,328.70	\$21,328.70
514	Seeberger, Edward & Justyn, Trustees of Edward Revoc. Tr		09-00481	\$75,000.00			\$0.00
515	Sekela, Vasil or Cynthia		09-00198	\$63,870.33			\$0.00
516	Selby, Col. Edwin or Janice		09-00154	\$284,000.00			\$0.00
517	Server, Connie or Rosiena		09-00166	\$109,027.46	\$100,000.00	\$109,027.46	\$9,027.46
518	Seyfert, John H. or Julia		09-00164	\$145,178.15	\$109,416.72	\$159,100.07	\$49,683.35
519	Shaffer, Francis		09-00346	\$32,165.34	\$30,000.00	\$32,165.34	\$2,165.34
520	Sharpton, Andre		09-00707	\$40,446.65	\$0.00	\$40,446.65	\$40,446.65
521	Shaw, Jack		09-00529	\$20,330.14	\$20,000.00	\$20,330.14	\$330.14
522	Shegda, Arthur or Isabelle		09-00522	\$21,468.97	\$20,000.00	\$21,468.97	\$1,468.97
523	Shippey, Mack A. or Lois		09-00180	\$178,422.29	\$156,484.54	\$178,422.29	\$21,937.75
524	Silberzahn, Dorothy		09-00343	\$31,938.71	\$30,000.00	\$31,938.71	\$1,938.71
525	Silva, Emmanuel, and Emmanuel Silva Trust		09-00601	\$77,117.00			\$0.00
526	Silverman, Rhona		09-00552	\$48,658.66			\$0.00
527	Simmons, Dennis		09-00667	\$81,895.14	\$41,460.47	\$81,895.14	\$40,434.67
528	Simmons, Dennis & Margaret		09-00645	\$74,702.04	\$50,000.00	\$86,702.04	\$36,702.04
529	Sinnott, The, Richard and Eileen Living Trust		09-00370	\$56,360.92	\$137,115.96	\$159,002.92	\$21,886.96
530	Skelly, Ryan and Leann, Revocable Living Trust dtd 3/10/05		09-00570	\$20,000.00			\$0.00
531	Slack, Arthur Revoc. Trust		09-00478	\$78,017.00			\$0.00
532	Smith, Derek or Mary		09-00194	\$101,526.72	\$100,000.00	\$101,526.72	\$1,526.72
533	Smith, Judith or Earl		09-00178	\$96,972.13	\$75,000.00	\$96,972.13	\$21,972.13
534	Smith, Richard		09-00223	\$156,338.14	\$143,560.00	\$156,338.14	\$12,778.14
535	Smith, Robert and/or Sylvia		09-00332	\$39,589.49	\$30,000.00	\$57,837.41	\$27,837.41
536	Smith, Shawn or Kimberly		09-00146	\$60,000.00			\$0.00
537	Solis, Alfonso		09-00517	\$30,000.00			\$0.00
538	Southworth Living Trust, The William & Violet ,		09-00383	\$263,667.49	\$250,000.00	\$263,667.49	\$13,667.49
539	Spiewak, Robert or Estelle		09-00384	\$29,603.97	\$15,000.00	\$33,242.56	\$18,242.56
540	Spitz, Family Revocable Living Trust dtd 7/27/04		09-00487	\$30,000.00			\$0.00
541	Spitzer, Henry		09-00293	\$62,191.87	\$80,000.00	\$147,968.68	\$67,968.68
542	Strutunoff, Anatoly & Karen		09-00462	\$59,427.14	\$52,000.00	\$59,427.14	\$7,427.14
543	Stanton, James		09-00372	\$30,514.87	\$30,000.00	\$30,514.87	\$514.87
544	Staubley, Audrey		09-00435	\$28,000.00			\$0.00
545	Stephen, Natalie		09-00204	\$222,000.00			\$0.00
546	Stern, Glenn		09-00707	\$155,480.00	\$0.00	\$155,480.00	\$155,480.00
547	Stevens, Robert		09-00636	\$43,750.00			\$0.00
548	Stopford, Diana		09-00298	\$50,000.00	\$30,000.00	\$55,000.00	\$25,000.00
549	Stringham, Leroy or Marilyn		09-00165	\$77,000.00	\$78,200.00	\$90,199.93	\$11,999.93
550	Sullivan, Joyce		09-00596	\$28,600.00	\$141,473.41	\$153,200.00	\$11,726.59
551	Sullivan, Thelma		09-00344	\$37,950.00	\$83,306.27	\$88,640.20	\$5,333.93
552	Sumner, Junella		09-00227	\$91,077.08	\$72,000.00	\$95,076.20	\$23,076.20
553	Sweet D., Inc.		09-00292	\$375,339.92	\$3,954,710.87	\$4,330,050.79	\$375,339.92
554	Swengler, Sylvia		09-00543	\$22,478.65			\$0.00
555	Swirnow, David and Michael		09-00609	\$89,000.00	\$243,384.48	\$623,679.40	\$380,294.92
556	Tannenhauser, Jonathon		09-00707	\$510,983.87	\$0.00	\$510,983.87	\$510,983.87
557	Tannenhauser, Michael		09-00707	\$275,000.00	\$0.00	\$275,000.00	\$275,000.00
558	Ted G. Anderson Trust, The,		09-00641	\$23,380.25	\$20,000.00	\$23,380.25	\$3,380.25

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
559	Thompson, Joyce		09-00190	\$66,081.99	\$40,000.00	\$66,581.99	\$26,581.99
560	Thor, Willis		09-00076	\$107,707.76	\$100,000.00	\$107,707.76	\$7,707.76
561	Timuscuk, Joseph		09-00635	\$22,649.04			\$0.00
562	Trice, Lynise		09-00427	\$26,500.00			\$0.00
563	Trowbridge, John R. and Martha		09-00226	\$141,500.00	\$270,084.59	\$287,500.00	\$17,415.41
564	Trowell, William or Ada		09-00514	\$21,867.62			\$0.00
565	Tuazon, Timoteo		09-00411	\$83,086.20	\$75,000.00	\$83,086.20	\$8,086.20
566	Turner, Gerald		09-00516	\$21,623.56	\$20,000.00	\$21,623.56	\$1,623.56
567	Tuttle, Mary		09-00245	\$50,905.44	\$49,529.00	\$50,905.44	\$1,376.44
568	Ugenas, Paul or Aldonna		09-00148	\$59,525.00			\$0.00
569	Valley View Rural Cemetery, c/o Joan Newman		09-00519	\$21,592.72	\$20,000.00	\$21,592.72	\$1,592.72
570	Vanderluit, Jeffrey		09-00249	\$95,000.00	\$73,000.00	\$95,000.00	\$22,000.00
571	Vazquez, Julia		09-00299	\$82,750.00	\$284,180.00	\$729,520.99	\$445,340.99
572	Verchio, Judith, Revocable Trust		09-00400	\$100,235.65	\$94,000.00	\$100,235.65	\$6,235.65
573	Vidulich, Anthony or Richard		09-00361	\$32,316.33			\$0.00
574	Vlomis, Anthony		09-00073	\$380,000.00			\$0.00
575	Vlomis, Susan		09-00120	\$127,000.00			\$0.00
576	Wachs, Joanne		09-00225	\$92,442.67	\$84,228.00	\$92,442.67	\$8,214.67
577	Wagner, Andrea		09-00707	\$7,666.79	\$0.00	\$7,666.79	\$7,666.79
578	Wagner, Doris		09-00707	\$6,874.01	\$0.00	\$6,874.01	\$6,874.01
579	Wagner, Howard		09-00707	\$7,666.79	\$0.00	\$7,666.79	\$7,666.79
580	Walker, Erskin		09-00205	\$88,341.39			\$0.00
581	Wall, Richard A. or Omaid		09-00179	\$131,000.00	\$130,000.00	\$133,128.54	\$3,128.54
582	Waller, Margaret J., Trust		09-00224	\$108,787.19	\$78,000.00	\$108,787.19	\$30,787.19
583	Walsh, Robert		09-00248	\$68,498.37	\$45,000.00	\$68,498.37	\$23,498.37
584	Walter, Gary		09-00386	\$53,350.54	\$10,000.00	\$53,350.54	\$43,350.54
585	Walter, Harold		09-00535	\$25,673.00			\$0.00
586	Walters, Charles		09-00214	\$107,182.08	\$100,000.00	\$107,182.08	\$7,182.08
587	Walters, Edmund A. or Mildred		09-00139	\$134,958.94	\$100,000.00	\$134,958.94	\$34,958.94
588	Warner, Gwendolen		09-00625	\$22,132.17	\$21,221.86	\$22,132.17	\$910.31
589	Warren, Adeline		09-00566	\$29,041.85			\$0.00
590	Weaver, Donald, Trust		09-00360	\$159,710.43	\$121,000.00	\$159,710.43	\$38,710.43
591	Weaver, Jeannette, Trust		09-00368	\$139,229.37	\$114,632.03	\$139,229.37	\$24,597.34
592	Weber, Bruce or Marie		09-00116	\$120,000.00			\$0.00
593	Weber, Kimberly		09-00309	\$43,012.54	\$40,000.00	\$43,012.54	\$3,012.54
594	Welden, Revocable Living Trust dtd 7/11/91		09-00359	\$53,132.47	\$50,000.00	\$53,132.47	\$3,132.47
595	Wentworth, Josephine or William		09-00510	\$24,000.00			\$0.00
596	Werremeyer, Lorretta		09-00215	\$59,062.00	\$0.00	\$59,062.00	\$59,062.00
597	Westbury, Violet or Robert		09-00206	\$83,950.00			\$0.00
598	Wewerka, William		09-00075	\$100,000.00			\$0.00
599	Wheaton, Janice		09-00216	\$108,030.75	\$105,265.00	\$108,030.75	\$2,765.75
600	Wheeler, Faye		09-00282	\$45,000.00			\$0.00
601	Whimple, Dorothy		09-00626	\$42,087.48	\$38,714.06	\$42,087.48	\$3,373.42
602	Wilcox, Robert Allen		09-00217	\$163,648.49	\$100,000.00	\$163,648.49	\$63,648.49
603	Williams, Bonnie		09-00429	\$26,272.71	\$250,000.00	\$321,289.71	\$71,289.71
604	Williams, Charlette or Seland		09-00391	\$29,683.86			\$0.00
605	Williams, Herbert, Living Trust dtd 2/12/99		09-00660	\$94,197.19			\$0.00
606	Williams, Seland		09-00628	\$25,107.04			\$0.00
607	Wilson, Leonard		09-00152	\$268,688.32			\$0.00
608	Wilver, Gail or John		09-00219	\$91,000.00	\$50,000.00	\$91,000.00	\$41,000.00
609	Winkofske, Thomas		09-00221	\$169,919.61	\$105,800.00	\$105,889.08	\$89.08
610	Witt, Rocio S		09-00297	\$48,000.00	\$76,400.40	\$168,000.00	\$91,599.60
611	Wolmetz, Anita Kagan		09-00576	\$130,500.00			\$0.00
612	Wolmetz, Lawrence		09-00307	\$64,500.00	\$164,300.00	\$344,000.00	\$179,700.00
613	Woodall, Richard or Janet		09-00250	\$52,027.72	\$50,000.00	\$52,027.72	\$2,027.72
614	W.P. Roberts Management Corporation, Roberts Investments I FLP, Roberts Investments II FLP, and William P. Roberts		09-00671	\$483,000.00			\$0.00
615	Wright, Ameriprise Trust Co. FBO Betsy S.		09-00482	\$245,000.00	\$78,480.00	\$165,000.00	\$86,520.00
616	Yacovone, Nancy		09-00593	\$20,000.00			\$0.00
617	Yatuni, Richard		09-00497	\$24,659.32	\$23,229.23	\$24,659.32	\$1,430.09
618	Yee, Jill and Jill Yee Trust		09-00477	\$84,600.00			\$0.00
619	Young, Cynthia		09-00611	\$27,803.25	\$25,000.00	\$27,803.25	\$2,803.25
620	Young, Roy or Eleanor		09-00325	\$96,774.48	\$50,000.00	\$55,541.64	\$5,541.64
621	Young, William H.		09-00574	\$342,445.05			\$0.00
622	Zarabet, Nan Lizbeth		09-00220	\$63,245.71	\$28,000.00	\$63,245.71	\$35,245.71

TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS

**EXHIBIT B**

	MAIN DEFENDANT	CO-DEFENDANT(S)	ADVERSARY PROCEEDING NO.	AMOUNT OF CLAIM IN COMPLAINT	TOTAL INVESTMENT	TOTAL WITHDRAWALS	TOTAL PROFIT RECEIVED BY DEFENDANT(S)
623	Zeiber, Henry & Anne Trust DTD 2/27/06		09-00579	\$160,899.46			\$0.00
624	Zeitlin, Laurence or Robin		09-00314	\$33,800.00	\$30,000.00	\$56,000.00	\$26,000.00
625	Zucker, Susan		09-00207	\$75,000.00			\$0.00

**TRUSTEE'S MOTION TO SETTLE AND COMPROMISE CERTAIN ADVERSARY PROCEEDINGS AND TO ESTABLISH AND IMPLEMENT OMNIBUS PROCEDURES FOR SUCH SETTLEMENTS**

**EXHIBIT C**

	<b>MAIN DEFENDANT</b>	<b>CO-DEFENDANT(S)</b>	<b>ADVERSARY PROCEEDING NO.</b>
1	Action Communications, Inc. Retirement Plan,	Action Communications, Inc. Golden, Don Action Communications, Inc. Profit Sharing Plan, FBO Don Golden Action Communications, Inc. 401(K) Plan,	09-00677 <sup>1</sup>
2	Altenbernd, David	Altenbernd, Floy	09-00387
3	Blue Water Consulting, Inc.		09-00687
4	Bogal, Elaine		09-00679
5	Calix, Elaine aka Elaine Bogal aka Elaine Bogal-Calix aka Elaine Calix-	Calix, Luis Bogal, Stanley	09-00707
6	Crudele, Rocco and Madeline, Trust		09-00615
7	Crudele, Rocco and Madeline, Trust Agreement		09-00653
8	DeCamillis, David	East West Entertainment Corp. 8th Wonder of the World	09-00643
10	Fallick, Thomas	Fallick, Deborah	09-00708
11	Ferderigos, Michael		09-00669
12	Gary Leone & Associates, Inc.		09-00704
13	Golden, Don	The Don Golden Revocable Trust All Unidentified Beneficiaries Of The Don Golden Revocable Trust	09-00676 <sup>1</sup>
14	Golden Security, Inc.	Robert or Charlotte Oliver	09-00639
15	Gross, Andrew or Ronni		09-00232
16	King, Patrick Bruce		09-00703
17	Kirsch, Jeffrey	Kirsch, Robin Capital One Bank, N.A. Capital One Bank (USA), N.A. Land Rover Capital Group, LLC Trade Sources International, Inc.	09-00688
18	Oxford Financial of Hillsborough, Inc.		09-00705
19	Russo, Paul	Russo Concepts, Inc.	09-00720
20	Vanfossan, James Lee	Sweetwater Title Co., Inc. d/b/a Southern Sun Title Company,	09-00432

<sup>1</sup> The Trustee will be pursuing only those Counts of the Complaint in this adversary case which do not seek the recovery of transfers that constituted the return of the principal portion of the investment made by the Defendant(s).

# EXHIBIT D

Soneet R. Kapila

Federal Bankruptcy Trustee

Post Office Box 14213  
Fort Lauderdale, Florida 33302  
Telephone (954) 761-8707  
Facsimile (954) 761-1033

\_\_\_\_\_, 2009

**FOR SETTLEMENT PURPOSES ONLY  
NOT ADMISSIBLE IN ANY COURT  
TO ESTABLISH LIABILITY**

**Re: In re: Louis J. Pearlman, Trans Continental Airlines, Inc.; and certain other jointly administered debtors, Case No. 6:07-bk-00761-ABB (Jointly Administered)**

Dear \_\_\_\_\_:

As you are already aware, I am the court-appointed Chapter 11 Trustee in connection with the above-referenced bankruptcy estates. Pursuant to my fiduciary duties as a trustee, aided by my retained professionals, I have investigated in excess of \$100 million in transfers made by the Debtors during the four (4) years preceding the Bankruptcy Petition Dates in furtherance of "Ponzi" schemes admitted to by Mr. Pearlman. In connection with that investigation, I initiated over 700 adversary proceedings for the benefit of Debtors' estates seeking to recover avoidable transfers.

A large portion of the adversary proceedings can be categorized as adversary proceedings against persons and entities who invested in the Employee Investment Savings Account program (the "EISA Program") established by Pearlman and TCA or in another scheme established by Pearlman and TCA, which scheme offered investments in an entity called "Transcontinental Airlines Travel Services, Inc." (the "TCTS Stock Program"). The adversary proceedings against the persons or entities who received transfers related to the EISA Program or the TCTS Stock Program during the four (4) years prior to the Petition Dates are referred to as the "EISA Cases" and the "TCTS Stock Cases".

On \_\_\_\_\_, the Bankruptcy Court approved a settlement and compromise between me, as chapter 11 trustee, and the Eligible Defendants in numerous of the EISA Cases and the TCTS Stock Cases, which settlement and compromise includes efficient and streamlined omnibus procedures to implement such settlement and compromise. As part of such procedures, I, as chapter 11 trustee, have agreed to dismiss certain of such lawsuits in exchange for the Eligible Defendants therein agreeing to a procedure for determining the allowed amount of each such Eligible Defendant's claim in these bankruptcy cases and the manner in which distributions will be made on those allowed claims (if and to the extent that there are any assets available for distribution). As an Eligible Defendant in either an EISA Case and/or a TCTS Stock Case, you may elect, but are not required, to participate in these procedures and have the lawsuit against you (or a portion of that lawsuit) dismissed.

As provided by law, in the adversary proceedings, I have been seeking recovery of both fictitious profits and what may be considered a return of the principal invested. The dismissal procedures will allow dismissal of certain claims with respect to what may be considered a return of the principal invested in the EISA Program and the TCTS Stock Program. Specifically, absent the receipt of the Opt-Out Notice, I, as chapter 11 trustee, will file a notice of dismissal of such adversary proceeding in accordance with the following criteria:

- a. If the EISA Case or TCTS Stock Case in question sought only the recovery of transfers that constituted the return of principal, then I, as the chapter 11 trustee, will dismiss the entire adversary proceeding as to that Eligible Defendant.
- b. If the EISA Case or TCS Stock Case in question sought the recovery of transfers which constituted both the return of principal and fictitious profits, then I, as the chapter 11 trustee, will file an amended complaint to withdraw allegations seeking the recovery of transfers which constituted the return of principal as to that Eligible Defendant. ***(For avoidance of doubt, I, as chapter 11 trustee, am not waiving any claim for profit through these procedures).***
- c. If the EISA Case or TCTS Stock Case in question sought only the recovery of transfers that constituted the return of fictitious profits, then such EISA Case or TCTS Stock Case would proceed in its entirety.

The Bankruptcy Court has approved a procedure for determining the amount of each Eligible Defendant's claim in the bankruptcy and the mechanism for distribution on those claims. ***If you do not Opt-Out of the dismissal procedures above, you will also be agreeing to participate in these claims determination and distribution procedures as well.*** Under this claims procedure, the amount of your claim in the bankruptcy will be equal to the total amount of any transfers that you received subtracted from the total amount of your investment. ***If you received a profit, you will not have a claim and will not participate in any distribution.*** The amount of your claim as established by me, as the chapter 11 trustee, is set forth on Schedule A to the Order. If you dispute the amount of your claim on Schedule A, then you are required to notify me in writing within thirty (30) days of the date of the enclosed Bankruptcy Court Order as to such dispute and the basis therefor. Upon receipt of such notice, my professionals and I will review such dispute and will respond to you, including if mediation is necessary to attempt to resolve such dispute pursuant to the Bankruptcy Court's order.

As for any distribution on your allowed claim, the Bankruptcy Court has approved payment to investor creditors pursuant to the "rising tide" method, under which method creditors receive a distribution only when all other creditors with a greater percentage loss have received distributions such that they have all "risen" to the same percentage loss. Of course, under this method, if an investor received a profit, then that investor will not receive any distribution. With the "rising tide" method, investors are permitted to retain previously received funds that constituted the return of principal invested, but those transfers will be credited against the

investors' respective pro rata share of any distribution. ***If you do not Opt-Out of the dismissal procedures above, you will also be agreeing to participate in these claims determination and distribution procedures as well.***

I have enclosed with this letter a (i) copy of the Bankruptcy Court's Order approving the Trustee's Motion to Settle and Compromise Certain Adversary Proceedings and to Establish and Implement Omnibus Procedures for Such Settlements (the "Order"); and (ii) Notice of Opt-Out of Dismissal ("the "Opt-Out Notice"). ***If you elect to participate in these dismissal procedures, you do not need to do anything further. If, however, you do not wish to participate in the dismissal process, please fill out and complete the enclosed Opt-Out Notice and return it to Trustee's counsel using the enclosed self-addressed, stamped envelope.*** Absent receipt of an Opt-Out Notice on or before \_\_\_\_\_, I will proceed to dismiss any claims seeking recovery of transfers up to the amount of your principal investment and you will be bound by the terms of the Order.

Sincerely,

Soneet R. Kapila

Federal Bankruptcy Trustee  
Southern District of Florida