UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

CASE NO.: 2:09-CV-229-FTM-29SPC

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

FOUNDING PARTNERS CAPITAL MANAGEMENT,
and WILLIAM L. GUNLICKS,

Defendants,

FOUNDING PARTNERS STABLE-VALUE FUND, LP,
FOUNDING PARTNERS STABLE-VALUE FUND II, LP,
FOUNDING PARTNERS GLOBAL FUND, LTD., and
FOUNDING PARTNERS HYBRID-VALUE FUND, LP,

Relief Defendants.

_____/

RECEIVER'S ELEVENTH STATUS REPORT

Daniel S. Newman, as Court-appointed receiver (the "Receiver") for Defendant Founding Partners Capital Management Company ("FPCMC") and the Relief Defendants Founding Partners Stable-Value Fund, L.P.; Founding Partners Stable-Value Fund II, L.P.; Founding Partners Global Fund, Ltd.; and Founding Partners Hybrid-Value Fund, L.P. (collectively, the "Receivership Entities"), respectfully files his Eleventh Status Report (the "Eleventh Report"). This Eleventh Report addresses information and issues that occurred from approximately January 15, 2019 through June 22, 2020 (the "Reporting Period").

I. INTRODUCTION

On April 20, 2009, the United States Securities and Exchange Commission filed its complaint ("SEC Action") against FPCMC and William L. Gunlicks ("Gunlicks"), alleging that FPCMC and Gunlicks had engaged, and were engaging, in a scheme to defraud investors and violate the federal securities laws. [D.E. 1]. In the Complaint, the SEC sought, among other relief, entry of a temporary restraining order and a preliminary injunction. After reviewing the SEC's submission, on April 20, 2009 the Court entered an Order Freezing Assets of Founding Partners and Gunlicks (the "Asset Freeze Order"). The Asset Freeze Order also applies to Founding Partners Stable-Value Fund, L.P., ("Stable-Value"), Founding Partners Stable-Value Fund II, L.P. ("Stable-Value II"), Founding Partners Global Fund, Ltd., ("Global Fund") and Founding Partners Hybrid-Value Fund, L.P. ("Hybrid-Value") (collectively, "Founding Partners Funds").

On April 20, 2009, the Court also entered an order (the "Initial Receivership Order") appointing a receiver (the "Initial Receiver") for Founding Partners and the Founding Partners Funds (collectively, the "Receivership Entities"). [D.E. 9]. The Initial Receiver was subsequently removed by Court Order on May 13, 2009. [D.E. 70]. Daniel S. Newman, Esq. (the "Receiver") was appointed Replacement Receiver by Court Order on May 20, 2009 (the "Receivership Order"), which Order superseded the Initial Receivership Order. [D.E. 73]. The Receivership Order provides that the Receiver shall, among other things:

> (a) Take immediate possession of all property, assets and estates of every kind of Founding Partners and each of the Founding Partners Relief Defendants, whatsoever and wheresoever located, including but not limited to all offices maintained by Founding Partners and the Founding Partners Relief Defendants, rights of action, books, papers, data processing records, evidences of debt, bank accounts, savings accounts, certificates of deposit, stocks, bonds, debentures and other securities, mortgages, furniture, fixtures, office supplies and equipment, and all real property of Founding Partners and the Founding Partners Relief Defendants wherever situated, and to

> administer such assets as is required in order to comply with the directions contained in this Order… ; and
>
> (b) Investigate the manner in which the affairs of Founding Partners and the Founding Partners Relief Defendants were conducted and institute such actions and legal proceedings, for the benefit and on behalf of Founding Partners or the Founding Partners Relief Defendants and their investors and other creditors as the Receiver deems necessary against those individuals, corporations, partnerships, associations and/or unincorporated organizations which the Receiver may claim have wrongfully, illegally or otherwise improperly misappropriated or transferred money or other proceeds directly or indirectly traceable from investors in Founding Partners and the Founding Partners Relief Defendants …

II. LITIGATION UPDATE

A. The Broward Litigation

i. Procedural Update

As previously reported, the Receiver, represented by Court-approved special counsel, sued the Receivership Entities' former auditor Ernst & Young ("E&Y"), along with the Receivership Entities' former counsel Mayer Brown LLP ("Mayer Brown"). The lawsuit was filed in the Seventeenth Judicial Circuit in and for Broward County, Florida (the "Broward Litigation").

The Receiver's prior Status Report on the Broward Litigation noted that, on October 29, 2018, Mayer Brown filed a Petition for Writ of Certiorari with respect to the trial court's order denying its request for a stay pending the E&Y arbitration. Mayer Brown also filed a request for oral argument on its petition for certiorari, on February 21, 2019. On April 22, 2019, the Fourth DCA denied Mayer Brown's petition for writ of certiorari and request for oral argument.

The Receiver's prior Status Report on the Broward Litigation also advised that, at that hearing on Mayer Brown's Motion to Stay on September 28, 2018 the parties agreed to extend the deadline for completing fact discovery to January 31, 2019. As a result (in part) of continuing document productions and discovery disputes described below, the fact discovery deadline was

extended again and, at a hearing on April 3, 2019, the trial court directed the parties to make further submissions with respect to a case management schedule and trial date. The parties submitted proposed scheduling orders to the trial court in April 2019 and, by Order Regarding Case Schedule dated May 6, 2019 (the "Scheduling Order"), the trial court scheduled a Pretrial Conference on September 28-29, 2020 with jury pre-selection to commence on September 30, 2020 and for trial to commence when jury selection is complete. As noted below, that schedule was later vacated due to the Covid-19 pandemic.

The Scheduling Order provides for the disclosure of all fact witnesses not later than 120 days before the Pretrial Conference, the disclosure of all expert witnesses not later than 90 days before the Pretrial Conference, and the disclosure of rebuttal witnesses not later than 60 days before the Pretrial Conference. All final discovery must be initiated not later than 65 days and completed not later than 30 days before the Pretrial Conference. Dispositive motions, deposition objections, and challenges to expert witnesses must be filed and served no later than 45 days before the Pretrial Conference and scheduled for hearing prior to the Pretrial Conference. The Scheduling Order also includes deadlines for Motions in Limine, a Joint Pretrial Stipulation, proposed jury instructions, and other trial and pretrial matters.

ii. Discovery

The parties have been engaged in active discovery since the summer of 2017. The Receiver has responded to several sets of written discovery propounded by Mayer Brown and has produced approximately four million pages of documents. Mayer Brown has responded to the Receiver's written discovery and has produced hundreds of thousands of pages in response to these discovery requests. E&Y has also produced documents in response to a request for production of documents treated as a subpoena duces tecum, in addition to those obtained by the Receiver in connection

with this action and the Sun Capital litigation but has otherwise taken the position that additional document discovery from E&Y is available only by order of the arbitration panel in the E&Y arbitration.

Discovery is also being sought from non-party witnesses. In 2017, the parties had estimated that between 80 and 100 depositions would be required, and the Receiver's prior Status Report on the Broward Litigation noted that approximately 40 persons or entities had since been deposed.

During the week of October 29, 2018, Mayer Brown's counsel advised that it would not produce Marc Klyman (a former partner of Mayer Brown) for a deposition that was scheduled to commence on November 1. During the week of November 12, the Receiver's counsel took three days of depositions of another Mayer Brown partner and one former Mayer Brown Partner, followed by three days of the deposition of William Gunlicks, in Chicago. Mayer Brown's counsel walked out of the Gunlicks deposition until directed to return by the trial court in the Broward Litigation. There followed a number of discovery motions related to the failure of Marc Klyman to appear for his deposition, and other issues that arose during that discovery. By orders dated January 18, 2019, the trial court appointed a Special Master to preside over certain depositions in the Broward Litigation, ordered the sequestration of William Gunlicks pending the completion of his deposition, and denied without prejudice a motion to compel the production of documents that had been withheld by Mayer Brown pursuant to claims of privilege and confidentiality, among other objections.

During the fall of 2018, the Receiver's counsel discovered evidence that Mayer Brown, while it was engaged as counsel for Founding Partners, had also represented Sun Capital, Inc. (which Mayer Brown denies), and/or other related parties owned and controlled by the principals of Sun Capital, including a company known as MasterFactor, Inc. ("MFI"). Mayer Brown did not

acknowledge that it had represented MFI until December 18, 2018, and refused to produce document relating to its representation of MFI or other parties related to Sun Capital. The Receiver's counsel sought discovery of documents and witnesses relating to the MFI conflict of interest, which Mayer Brown refused to provide. Mayer Brown sought a protective order to prevent discovery with respect to the MFI conflict of interest, which the trial court granted by order dated April 30, 2019. The Receiver's counsel sought reconsideration of the order precluding MFI discovery and, on July 12, 2019, the trial court granted the Receiver's motion for reconsideration and vacated its earlier protective order, allowing discovery to proceed with respect to the MFI conflict of interest. Mayer Brown has since commenced the production of documents relating to its representation of MFI, and the Receiver expects that additional documents will be produced in October.

The deposition of Marc Klyman was rescheduled and commenced on April 12, 2019, in Chicago, in the presence of the special master appointed by the trial court, before the ultimate resolution of the MasterFactor conflict of interest discovery dispute described above. The deposition was not concluded, and was interrupted and marked by various procedural irregularities, which are the subject of additional pending discovery motion practice. The trial court vacated its earlier order appointing a special master to preside over certain depositions, and has since reinstated the special master pursuant to an order and protocols agreed by the parties, dated June 19, 2019.

After repeated representations to the Receiver's counsel and to the Court in the Broward County Action that Mayer Brown had produced all of the documents responsive to certain requests by the Receiver (and also all of the documents responsive to a demand and orders of the court in Cook County, Illinois for production of its "entire file" relating to its prior representation of

William Gunlicks), Mayer Brown has produced additional documents relating to conflicts of interest that have been the subject of discovery disputes with the Receiver in the Broward County action. On May 5, 2020, the Receiver filed a Renewed Motion to Compel Production of Improperly Withheld Documents on Invalid Assertions of Privilege; the Receiver has also filed a Motion to Compel Mayer Brown to Produce 37,000 Improperly Withheld Documents and, on June 5, 2020 a Supplement to that Motion to Compel. Finally, on June 22, 2020, the Receiver filed his Motion for Sanctions for Mayer Brown's Discovery Misconduct, seeking an order striking Mayer Brown's Answer and Affirmative Defense and revoking *pro hac vice* permission for David Bradford and April Otterberg, Mayer Brown's counsel, from appearing in the case.

Notwithstanding the discovery disputes referred to above, counsel for the Receiver have taken or defended the depositions of additional Founding Partners investors, and of several employees or former employees of the Sun Capital and Promise Healthcare entities. The Receiver also produced for deposition a "corporate representative" witness on behalf of the Founding Partners Global Fund.

Beginning in February 2020, the Receiver was able to begin taking the depositions of several Mayer Brown partners and former partners, and began but did not complete the deposition of a Mayer Brown "corporate representative" witness, who appeared and testified from a "script" prepared by counsel for the Defendant, but refused to answer questions not covered by her "script." That is now the subject of another discovery dispute. The depositions of the principals of the Sun Capital entities (Messrs. Baronoff, Koslow, and Leder) were noticed, and the deposition of Mr. Baronoff was completed in March, before the Covid-19 pandemic forced an interruption in the scheduling and completion of depositions in the action. The depositions of witnesses for Ernst & Young, the auditor for both the Founding Partners Funds and for the Sun Capital entities, were

also noticed but were not taken before the pandemic caused the postponement of deposition discovery in the case.

The Broward County courthouses were closed as a result of the Covid-19 pandemic on March 16, 2020. After a status conference hearing conducted online on May 7, 2020, Judge Tuter ordered a pause in further depositions in the action until August 1, 2020. By Order entered on May 18, 2020, the Court has since vacated the schedule for completing fact and expert discovery, among other deadlines, and the trial date provided in the Court's prior Case Management Order dated May 6, 2019. The parties anticipate that a new Case Management Order and schedule will be entered by the Court after other issues relating to the Covid-19 pandemic are addressed by the Broward County Courts.

iii. Summary Judgment

On April 28, 2019, Mayer Brown filed four motions for partial summary judgment, and a motion in limine related to the subject of one of the motions for partial summary judgment. The Receiver responded to Mayer Brown's motions on June 12, 2019. Mayer Brown's replies in support of its motions were filed between August 16 and August 21, 2019. The motions were argued on October 14-16, 2019.

On December 10, 2019, the Court entered orders granting several of Mayer Brown's summary judgment motions and narrowing the issues for trial. After the entry of these orders, all the Receiver's claims against Mayer Brown survive: Counts VII (Professional Malpractice); VIII (Aiding and Abetting Breach of Fiduciary Duty); IX (Aiding and Abetting Fraud); X (Aiding and Abetting Breaches of Statutory Duties); XI (Fraud); and XII (Negligent Misrepresentation).

The Court granted three of Mayer Brown's four motions for partial summary judgment in the following respects. The Court held that Counts XI and XII were based upon misrepresentations

directed to the investors in the Founding Partners Funds, and not to the Funds themselves, so that those two claims belong not to the Funds but to the investors, including the 38 Assignors whose claims the Receiver is asserting in the action. The Court held that the measure(s) of damages available to the Receiver do not include "benefit of the bargain" damages. The Court also held that the valuation date for any credit that the Defendants may receive for the value of assets recovered by the Receiver in the settlement of the Sun Capital litigation is either March 17, 2014 (the date of closing of the Settlement Agreement), or "not later than March 17, 2014," and that certain evidence about the financial performance or condition of the businesses or assets included in the settlement after that date will not be admitted at trial. The Court denied Mayer Brown's motion for partial summary judgment with respect to claims for attorney's fees.

The Receiver has filed a motion for reconsideration with respect to the order granting the motion for partial summary judgment with respect to the benefit of the bargain measure of damages. Mayer Brown has responded to that motion, and the Receiver's reply was filed on June 5, 2020.

On March 6, 2020, Mayer Brown filed two additional motions for partial summary judgment. The first asks the Court to find that the Receiver's damages for claims asserted on behalf of the Funds are limited to the *investors'* "net invested capital" contributions to the Funds (the "NIC Motion"); the second seeks partial summary judgment on all the claims brought on behalf of the Global Fund, Ltd. (the "Global Claims Motion").

The Receiver responded to the two motions on May 21 and May 28, respectively. The Receiver's response to the NIC Motion argued and demonstrated that the Funds' out-of-pocket losses included the principal amount of more than $554 million in cash advanced to the Sun Capital entities by wire transfers before January 2009 (not including interest accrued to that date or

prejudgment interest recoverable after that date), and none of which has been repaid by the Sun Capital entities. The Receiver's response to the Global Claims Motion argued (among many other factual disputes and legal points) that the Florida Fourth District Court of Appeal, in an appeal from the order compelling arbitration of certain claims against Ernst & Young, held that *all* of the Global claims were derivative of the other Founding Partners Funds, and that Mayer Brown's Global Claims Motion, which was expressly directed *only* to the Global claims, did not even mention or address the Fourth DCA's holding, and therefore failed to make any showing that the Global claims – which actually belong to the other Founding Partners Funds – were subject to any of the objections asserted in Mayer Brown's Global Claims Motion. The Receiver's responses to both motions also noted the interruption of critical fact discovery as a result of the Covid-19 pandemic, and that fact disputes identified in the discovery already completed precluded summary judgment on any of the Receiver's claims. Mayer Brown's replies are due on July 2, and these two motions are scheduled for oral argument on July 27 and 28.

iv. E&Y Appeal and Arbitration Update

As reported in the Receiver's Ninth Status Report [D.E. 478, pp. 5-6], on July 5, 2017, the Florida Fourth District Court of Appeals ("Fourth DCA") affirmed the trial court's Order compelling arbitration for all claims against E&Y. On July 27, 2017, the Receiver filed a Motion for Clarification and Rehearing with the Fourth DCA. By Order dated October 11, 2017, the Fourth DCA reversed in part and affirmed in part the Order compelling arbitration for all claims against E&Y, as described in the Receiver's previous Status Report.

Following the issuance of the Mandate on January 19, 2018, new counsel appeared in the Broward Litigation for E&Y, including four attorneys from the law firm of Williams & Connolly

in Washington, D.C., joining lawyers from the Gunster law firm who had previously appeared for E&Y.

On August 23, 2018, the Receiver commenced an arbitration against E&Y under the Rules of the American Arbitration Association ("AAA") in the Miami Regional Office of the AAA. On October 5, 2018, E&Y responded to the demand for arbitration with an objection to proceeding under the rules of the AAA, rather than under the rules of the International Institute for Conflict Prevention & Resolution ("CPR").

The Receiver and E&Y have completed the process of selecting a panel of AAA arbitrators, and have participated in telephonic hearings with the arbitration panel about the resolution of E&Y's motion to require arbitration of at least certain of the Receiver's claims under CPR rules, rather than before the AAA panel.

As previously reported, the disagreement concerns the history of a series of engagement letters, executed over a period of years, including different provisions for the manner of arbitrating disputes. The Receiver's special counsel raised the issue in the Broward Litigation and in the 4th DCA appeal from the order compelling arbitration with E&Y, but the issue was not decided in the 4th DCA opinion, which said that questions about the arbitrability of the Receiver's claims were to be determined by the arbitrators.

On June 28, 2019, E&Y filed a revised Motion to Dismiss the AAA arbitration, arguing that the AAA panel lacks authority to adjudicate any claims in the Receiver's Demand for Arbitration related to services E&Y provided under the engagement agreements for the fiscal year 2001–2002 and fiscal year 2004–2007 audits. The Receiver has filed a response to E&Y's motion on September 27, 2019, arguing that the express provisions of the initial 2001 engagement letters between Founding Partners and E&Y provided for continuing audit services by E&Y, and also

provided for AAA arbitration of any disputes arising from or relating to those services, including services "hereafter provided" by E&Y – including the work on the subsequent fiscal year audits – until such time as those engagement letters were "terminated," which never occurred. E&Y's motion was heard on November 6, 2019 in Miami.

On March 27, 2020, the AAA panel substantially granted E&Y's Motion to Dismiss the claims that E&Y argued were subject to arbitration only according to the rules of the CPR International Institute for Conflict Prevention & Resolution ("CPR"). The effect of the AAA panel's decision is to require that many of the Receiver's claims for periods (mostly after 2003) be arbitrated before a CPR panel and under CPR rules. The AAA panel retained jurisdiction of the "Remaining Claims," and has directed further proceedings with respect to the Remaining Claims, including briefing of the Receiver's requests for additional discovery (one part of which has already been granted), and for permission to use discovery obtained in other proceedings in the AAA arbitration, and has scheduled a preliminary hearing on September 24, which will include argument on a motion (not yet filed) by E&Y to address limitations issues with respect to the Remaining Claims.

v. Mediation

As reported in the Receiver's prior status report, the Receiver and Mayer Brown scheduled a mediation in January 2019. The mediation ended without any resolution of the Receiver's claims against Mayer Brown although the parties continue to confer on a possible resolution.

vi. Investor Conference Call

On August 7, 2019, the Receiver's counsel in the Broward Litigation provided an update on the status of the litigation to investors during an investor conference call. The Receiver

continues to post current information to his website concerning the Broward Litigation and arbitration against E&Y.

vii. Outlook on Broward Litigation

The Broward Litigation proceeded with fact discovery of witnesses in various states, including depositions of investors and employees or representatives of FPCM, Mayer Brown, and of the Sun Capital-Related Parties. As evidenced by the trial court's ___ scheduling order in the Broward Litigation, the parties expected to begin trial in the Fall of 2020 before the Covid-19 pandemic shut down the Broward courts. The Receiver anticipates that discovery in the arbitration against Ernst & Young will proceed on a roughly parallel track, behind the discovery in the Broward Litigation, and with the arbitration to follow the trial or settlement of the Broward Litigation.

Although there can be no guarantees in any complex litigation, the Receiver's counsel has expressed confidence in the Broward Litigation, the arbitration against E&Y, and the position taken in both. Further, based on recent settlement negotiations, the Receiver remains open to the possibility of settlement.

III. MISCELLANEOUS

A. Requests to Recognize Transfers of Interests

From time to time, the Receiver receives requests from investors to recognize transfers of their interests, in whole or in part, on the Receivership book and records. These are transfers the Receiver is not involved with, other than to update his books and records to reflect their occurrence. The Receiver files motions seeking permission from the Court before acknowledging these transfers.

B. Petters Demand Letter

On or about May 3, 2018, counsel for the Trustee of the Petters Company, Inc. Liquidating Trust contacted the Receiver regarding a potential claim against the Receivership Estate. The Receiver entered into a tolling agreement related to the potential claim in January 2019.

C. Promise Bankruptcy

On November 5, 2018, Promise Healthcare Group, LLC and 45 affiliated debtors commenced Chapter 11 bankruptcy proceedings by filing voluntary petitions for relief in the United States Bankruptcy Court for the District of Delaware (the "BK Action"). Three cases were dismissed, and the remaining cases are pending before the Honorable Christopher S. Sontchi and are being jointly administered under Case No. 18-12491.

The debtors are operating their businesses as debtors in possession.

The deadlines to file claims in the case has passed. The general bar date was May 31, 2019, and the government bar date was July 15, 2019.

At the petition date, the debtors operated short-term acute care hospitals, long-term acute care hospitals, and skilled nursing facilities across nine states. The debtors' business and operations are described in the *Declaration of Andrew Hinkelman in Support of First Day Relief* [BK Action, D.E. 18].[1]

The debtors describe their cases as large and complex, involving hundreds of millions of dollars of secured and unsecured debt. [BK Action, D.E. 1502, Par. 26].

Since the petition date, the debtors have sold substantially all their facilities through a court-approved process. [*See* BK Action, D.E. 740 (Silver Lake), 426 (St. Alexius), 293 (San

[1] Mr. Hinkelman is the Chief Restructuring Officer and Interim Chief Financial Officer of the debtors.

Diego), 788 (Shreveport and Bossier City), 821 (East Los Angeles), 831 (Miss Lou), 826 (certain Florida facilities), and 832 (remaining assets); *see also* BK Action, D.E. 1502, Par. 20].

The debtors report that while they have closed on the sales, they remain parties to transition services agreements and interim management agreements and that they are working through associated issues. [*See* BK Action, D.E. 1502, Par. 21].

The debtors have not yet filed a chapter 11 plan, and they obtained bankruptcy court approval to have the exclusive right to file a plan through November 14, 2019, and to solicit acceptances of a plan through January 14, 2019. [*See* BK Action, D.E. 1533].

On December 18, 2019, the Court entered an order [*See* BK Action, D.E. 1647] further extending the exclusive periods of the debtors to (a) file a plan through February 29, 2019, and (b) solicit acceptances of the plan through April 29, 2020. The debtors requested the extensions to provide additional time to negotiate the terms of a consensual plan to avoid disruption and litigation surrounding competing plans. [*See* BK Action, D.E. 1586].

On December 4, 2019, the Court entered an order [*See* BK Action, D.E. 1626] setting deadlines of January 31, 2020 and February 28, 2020 to assert certain administrative expense claims.

On March 24, 2020, the debtors filed another motion [BK Action, D.E. 1789] seeking to extend the exclusive periods: (a) through May 5, 2020 for the debtors to have the exclusive right to file a plan and (b) through July 5, 2020 for the debtors to solicit acceptances of the plan.

On April 13, 2020, the Court entered an Order [BK Action, D.E. 1815] extending the exclusive periods: (a) through May 5, 2020 for the debtors to have the exclusive right to file a plan and (b) through July 5, 2020 for the debtors to solicit acceptances of the plan.

On May 5, 2020, the debtors filed their joint plan of liquidation [BK Action, D.E. 1840]. They have not yet filed their disclosure statement.

V. FEE APPLICATION

The Receiver will be filing a Thirteenth Application for Fees and Expenses Incurred by the Receiver, Retained Counsel, and Other Professionals shortly after filing this Eleventh Report.

CONCLUSION

The Receiver will be filing additional reports with the Court to advise the Court of the status of the Receivership.

Dated: July 8, 2020.

Respectfully submitted,

NELSON MULLINS BROAD AND CASSEL
Attorneys for Receiver
One Biscayne Tower, 21st Floor
2 South Biscayne Boulevard
Miami, FL 33131
Tel: (813) 225-3011
Fax: (813) 204-2137

By: /s/ Jonathan Etra
Jonathan Etra, Esq.
Florida Bar No. 0686905
Christopher Cavallo, Esq.
Florida Bar No. 0092305

CERTIFICATE OF SERVICE

I hereby certify that on July 8, 2020, I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing is being served this day on all counsel of record identified on the attached Service List in the manner specified, either via transmission of Notices of Electronic Filing generated by CM/ECF or in some other authorized manner for those counsel who are not authorized to receive Notices of Electronic Filing.

By: /s/ Jonathan Etra
Jonathan Etra, Esq.

SERVICE LIST

Robert K. Levenson, Esq. Miami Regional Trial Counsel Securities and Exchange Commission 801 Brickell Avenue, Suite 1800 Miami, FL 33131 305-982-6341 (direct dial) 305-536-4154 (facsimile) levensonr@sec.gov *Counsel for U.S. Securities and Exchange Commission* *Service via CM/ECF*	**Gabrielle D'Alemberte, Esq.** The D'Alemberte Trial Firm, P.A. 1749 N.E. Miami Ct. Suite 301 Miami, FL 33132 gabrielle@dalemberte.com *Counsel for William & Pamela Gunlicks* *Service via CM/ECF*