

PLAINTIFF'S CERTIFICATE OF INTERESTED PERSONS

Plaintiff Michael J. Quilling, Receiver for ABC Viaticals, Inc. and Related Entities., is unaware of any person or entity, other than the Defendants, who have a financial interest in the outcome of this litigation.

DATED this 6th day of March, 2007.

Defendants

Respectfully submitted,

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By:

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ATTORNEYS FOR PLAINTIFFS