

complete and exclusive control, possession, and custody of all Receivership Assets. The Receiver has been acting and fulfilling his duties since his appointment.

2. Subsequent to his appointment, the Receiver has made a preliminary review of the books and records of ABC Viaticals, Inc. (“ABC Viaticals”) and met with its employees. In addition, the Receiver has met with the Trustee for the numerous trusts that hold the life insurance policies in which ABC Viaticals sold fractional interests to investors.

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3. ABC Viaticals, as Grantor, created numerous trusts established to hold the beneficial interest in life insurance policies on behalf of the investors (collectively referred to as the “Trusts”). Attached hereto as Exhibit “A” is a list of all trusts created by or for the benefit of ABC Viaticals. Upon information and belief, all of the Trusts are “revocable” at the sole discretion of ABC Viaticals, the Grantor. As investors sent their money to ABC Viaticals, they would be “matched” to a life insurance policy, wherein, they would be designated as a beneficiary of the trust holding that policy. Ideally, once the policy matured the death benefits would be paid to the trust and the Trustee would forward to the investor their respective share.

4. While the Order Appointing Receiver authorizes the Receiver to take control and possession of all Receivership Assets, including but not limited to trusts owned or controlled by ABC Viaticals, based on past experience, the Receiver anticipates that one or more of the insurance companies involved will claim the Order is not specific enough to suit them. In order to more effectively interact and negotiate with third-parties, namely the insurance companies that wrote the life insurance policies, it is the Receiver’s request that the Order be clarified or modified to expressly include the Trusts. Clarification of the Order will enable the Receiver to effectively and properly conduct his duties and obligations.

5. The Trusts are the direct beneficiaries of the life insurance policies, which represent the most valuable assets of ABC Viaticals. Clarification of the Order will enable the Receiver to efficiently administer these valuable assets.

WHEREFORE, PREMISES CONSIDERED, Michael J. Quilling, Receiver, requests this Court to issue an order to clarify or modify the Order Appointing Receiver to specifically include the Trusts listed on Exhibit "A" attached hereto as Receivership Assets and for other and further relief, general or special, at law or in equity, to which the Receiver may show himself justly entitled.

Respectfully submitted,

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ATTORNEYS FOR RECEIVER

CERTIFICATE OF CONFERENCE

I hereby certify that prior to the filing of this motion, I contacted counsel for the SEC and the Defendants and they agree to the relief requested.

/s/ Michael J. Quilling
Michael J. Quilling/ D. Dee Raibourn, III

CERTIFICATE OF SERVICE

I hereby certify that on the 1st of December, 2006, a true and correct copy of the foregoing document was served via electronic notice to all parties requesting same.

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/s/ Michael J. Quilling
Michael J. Quilling