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TO THE HONORABLE JORGE A. SOLIS, UNITED STATES DISTRICT JUDGE:

1. Respondent Donald S. Kaplan (“Respondent”) has served written discovery upon the Receiver requesting, among other things, corporate records of ABC Viaticals, Inc. and the ABC Investor Trusts (collectively, “ABC”) that contain personal and financial information relating to ABC’s investors.

2. To protect that information from public disclosure, the Receiver and Respondent have signed the Agreed Protective Order attached as Exhibit A and now ask the Court to enter its approval of that agreement.

WHEREFORE, PREMISES CONSIDERED, the Receiver prays that the Court approve the Agreed Protective Order attached as Exhibit A and for such other and further relief general or special, at law or in equity, to which the Receiver may show himself justly entitled.

Respectfully submitted,

QUILLING, SELANDER, CUMMISKEY
& LOWNDS, P.C.
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By: /s/ Brent J. Rodine
Michael J. Quilling
State Bar No. 16432300
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State Bar No. 24048770

ATTORNEYS FOR RECEIVER

CERTIFICATE OF CONFERENCE

On January 17, 2008, the undersigned conferred with Richard T. Baum, counsel for the Respondent, and it was determined that both parties agreed to the relief requested in this motion.

/s/ Brent J. Rodine

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CERTIFICATE OF SERVICE

A true and correct copy of this motion will be served upon all interested parties through the Court's electronic filing system.

/s/ Brent J. Rodine