



2. At the time of his appointment, Defendant ABC Viaticals, Inc. maintained offices in Houston, Texas. Most of the investors were located in Taiwan and Puerto Rico. Many of the actual assets of the receivership estate were located throughout the United States. The Receiver's efforts to locate and liquidate those assets are well known to the Court and are generally described below.

## **II.**

### **Receivership Assets**

From November 17, 2006, to August 31, 2014, the receivership estate has collected \$67,356,433.11 in receipts and paid \$58,218,251.52 in disbursements including a \$15,000,000.00 interim distribution to investors. A detailed schedule of those receipts and disbursements is attached as Exhibit 1. As explained more fully below, the Receiver has sold the assets of the estate having any substantial net value and all litigation either by or against the receivership estate has finally been resolved. Accordingly, the case is ready to be closed. As of September 1, 2014, the receivership estate has \$9,138,181.69 in liquid assets and has a \$414,560.01 outstanding liability for pending holdbacks of professional fees. Attached hereto as Exhibit 2 is a schedule of the current estate assets.

#### **A. ABC's Life Insurance Policies**

Before going into receivership, ABC Viaticals, Inc. ("ABC") acquired life insurance policies on elderly insureds and sold fractional interests in those policies to investors. It described the investment as a "bonded" life settlement policy, meaning each insurance policy was supposed to have a bond that would pay the policy's face value if the insured lived beyond a certain date.

Following his appointment, the Receiver took possession of 55 life insurance policies owned by ABC and related entities. Those policies had a combined death benefit of \$236

million and annual premium obligations exceeding \$10 million a year. Although ABC's marketing materials represented sufficient premium reserves existed, the premium escrow account only contained \$280,146.14 when the Receiver was appointed.

Without enough cash to pay premiums, the Receiver secured a \$20 million line of credit from Sovereign Bank. The line of credit allowed him to keep paying premiums on all the policies, which he had to do in order to collect death benefits in the event any of the policies matured.<sup>1</sup> The Receiver also hired National Viatical, Inc. to reduce the periodic premiums as much as possible, oversee timely payment of those premiums, and monitor the policies for maturities.

Unfortunately during the next two years none of the 55 policies matured. As a result, the Receiver drew nearly \$17 million on his line of credit without generating any income from the policies. Instead of continuing to borrow money, he filed a motion to sell the policies. (Motion to Sell All Insurance Policies [Doc. No. 146].) Following a two-day evidentiary hearing and court-supervised auction, this Court authorized Settlement Group, Inc. to buy the policies for \$33.5 million and to reimburse the Receiver for \$2.6 million in premiums he paid between July 1, 2008, and the time of the auction. (Order [Doc. No. 179].) After paying back the bank's line of credit and a break-up fee to a previous bidder, the Receiver recovered approximately \$18 million in net proceeds from the sale of ABC's life insurance policies.

**B. ABC's Bank Accounts**

Immediately after he was appointed, the Receiver closed ABC's bank accounts and placed the following funds in interest bearing accounts under his control:

<u>Account Name</u>	<u>Acct. No.</u>	<u>Amount</u>
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<sup>1</sup> A life insurance policy "matures" when the insured dies and the insurance provider pays the death benefit to the Receiver.

Erwin & Johnson - ABC Escrow Account (BOA)	xxx-xxx-5331	3,986,694.37
ABC Viaticals, Inc. (BOA)	xxxx-xxxx-1180	33,850.38
ABC Viaticals, Inc. (Banco Popular)	xxxxx0295	10,055.57
Erwin & Johnson - ABC Management Account (BOA)	xxxx-xxxx-5292	63,519.05
Erwin & Johnson - ABC Premium Escrow (BOA)	xxxx-xxxx-5328	280,146.14
Erwin & Johnson - ABC Maturity Account (BOA)	xxxx-xxxx-5344	13,724.83
LaMonda Management FLP (BOA)	xxxx-xxxx-9364	89,438.17
Erwin & Johnson - SLS Escrow Account (BOA)	xxxx-xxxx-6696	343,734.90
Structured Life Settlement (BOA)	xxxx-xxxx-9781	82,452.66
<b>Total:</b>		<b>4,903,616.07</b>

**C. LaMonda's Assets**

**1. Home In Kissimmee, Florida**

LaMonda diverted over \$1,425,000 from ABC to make repairs and improvements to his personal home in Kissimmee, Florida. The Receiver entered into a Settlement Agreement with LaMonda that imposed an equitable lien upon the property in that amount. (Settlement Agreement [Doc. 71-2].) Aside from the Receiver's lien, that property was already subject to three mortgages and a restitution lien in favor of the U.S. government stemming from LaMonda's criminal prosecution in Florida.

When the Receiver negotiated the Settlement Agreement he believed the house was worth approximately \$2 million. However, the general state of the economy and the poor condition of the property ultimately proved that belief to be wrong. Based upon the assumption of all parties that the house was worth \$2 million, the Receiver worked out an agreement among the mortgage holders where he would maintain the property, sell it, pay off the mortgages, and realize a modest return to split with the U.S. government authorities from LaMonda's criminal case.

For about a year the Receiver listed the property for sale at \$1.5 million and received no offers. Eventually, the Receiver located a buyer willing to pay \$1 million and he accepted that

offer. LaMonda, however, refused to sign the deed or cooperate with that sale because he was trying to extort 25% of the Receiver's recovery from the Goldenberg life insurance policy.<sup>2</sup> The Receiver, therefore, had no choice but to file a lawsuit in Osceola County, Florida, to foreclose his \$1,425,000 lien so he could gain legal title to the property and remove LaMonda from the sale process. He prevailed in that action and LaMonda then appealed to the Florida Fifth District Court of Appeals which denied his appeal. Ultimately, the Receiver was able to foreclose his lien and the property was sold to a third party buyer. After payment of the underlying mortgage and recouping the funds expended by the Receiver in marketing the property, the Receiver recovered \$74,702.75 of net proceeds for the estate.

**2. Condominium In Fort Lauderdale, Florida**

The Receiver also took possession of LaMonda's condominium in Fort Lauderdale, Florida. It is in a building with other units listed for sale but not selling at any price due to the current real estate market. The Receiver, therefore, has allowed LaMonda's former wife to continue living in the condominium so long as she pays the maintenance costs and real estate taxes. Over the years, LaMonda's former wife has expended in excess of \$250,000 in paying taxes, utilities and other maintenance charges. Given that the condominium market in Florida is still very depressed and the great number of condos for sale, the Receiver does not believe there is any net value to the estate with respect to this asset, and certainly not enough to justify keeping the estate open in the hope that one day the market will improve. Accordingly, the Receiver proposes that he abandon this asset and convey title to LaMonda's former wife.

**3. Other Assets Seized From LaMonda**

Pursuant to the Settlement Agreement, the Receiver also took possession of two houses located in Missouri and Georgia and eight vehicles. As detailed in Exhibit 1, those assets were

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<sup>2</sup> The Goldenberg life insurance policy is discussed more fully below at Section I(D).

sold according to orders of this Court for a total of \$373,700.00. (Orders [Doc. Nos. 79, 80, 84, 88, 92, 99, 103, 106, 112, and 113].)

**D. Recovery From David Goldenberg's Life Insurance**

Before going into receivership, ABC purchased numerous bonds from a company called International Fidelity & Surety, Ltd. ("IFS"). Immediately after his appointment, the Receiver interviewed a former officer of IFS and obtained extensive bank records exposing the company as a sham run by the two individuals who sold IFS bonds in the United States—David Goldenberg and Mark Wolok. On March 6, 2007, the Receiver filed a lawsuit against IFS, Goldenberg, and Wolok for breach of contract and fraud.

During the course of that litigation, Goldenberg committed suicide. Working with criminal authorities in California, the Receiver discovered that Goldenberg left behind a life insurance policy payable to one of his companies. After extensive negotiations with the Goldenberg family, the Receiver managed to recover the full \$3,127,412.48 death benefit from that policy on behalf of the receivership estate.

LaMonda later claimed he should be entitled to 25% of that amount based upon "assistance" he supposedly provided. This Court denied LaMonda's first motion seeking a 25% payment from the Goldenberg life insurance policy. (Order [Doc. No. 282].) That decision was appealed to the Fifth Circuit Court of Appeals and denied. LaMonda then filed a separate complaint asking for declaratory judgment that the Receiver must pay LaMonda for "assistance" he supposedly provided in recovering "\$3.2 million from various assets and lawsuits." (Compl. [Doc. No. 1] at 13-14, No. 3:10-CV-1190-P-BH.) After an evidentiary hearing, that Complaint was denied and LaMonda appealed to the Fifth Circuit where it was also denied.

**E. Litigation Recoveries by the Estate**

In addition to the primarily defensive litigation described above, the Receiver asserted litigation against DMH Stallard/Chris Stenning and Erwin & Johnson/Chris Erwin. After lengthy mediation those cases were settled for an aggregate amount of \$3,554,780.00 to the estate.

### III. Receivership Expenses

#### A. Expenses to Monitor/Manage the Assets

The vast majority of the expenses spent by the Receiver related to maintaining the portfolio of 55 life insurance policies. From November 17, 2006, to October 31, 2010, the Receiver paid the following amounts in connection with those policies:

<u>Description</u>	<u>Amount</u>
Management of policies by NVI	78,807.75
Premiums to insurance companies	16,620,561.58
Interest and loan fees to the bank	1,076,307.27
Portfolio Valuation/Actuarial	31,851.25
Break-up fee to the original highest bidder	1,000,000.00
<b>Total:</b>	<b>18,807,527.85</b>

In the aggregate these fees total approximately 28% of the amounts collected and administered by the Receiver.

#### B. Professional Fees

From November 17, 2006, to August 31, 2014, the Receiver has paid \$6,310,093.70 to retained professionals and other professionals authorized to be paid by the Court. A detailed schedule of those fees is set forth in Exhibit 1. In the aggregate these professional fees total approximately 9% of the amounts collected and administered by the Receiver. Below is a summary of the work done by each of the primary firms and the professional fees paid to them.

##### 1. OSLWM

Quilling Selander Lownds Winslett & Moser, P.C. ("QSLWM") is a law firm in Dallas, Texas, that employs the Receiver and his attorneys, paralegals, legal assistants, and claim analysts who have handled the numerous complex issues involved in this case.<sup>3</sup>

Among many other things, the attorneys and staff at QSLWM provided assistance to the Receiver by: (a) identifying and taking control of assets from ABC and LaMonda, including real estate, vehicles, and the portfolio of 55 life insurance policies; (b) overseeing the management and sale of real estate and other property seized from LaMonda; (c) overseeing management of the 55 life insurance policies and making the critical decisions relating to each of those policies; (d) conducting due diligence and gathering the records necessary to sell the policies to potential bidders; (e) marketing the life insurance policies for sale; (f) overseeing the procedures that resulted in an initial stalking-horse bidder; (g) conducting the two-day evidentiary hearing that resulted in the final bid and sale of the life insurance policies; (h) acquiring the bank records that showed how ABC and LaMonda spent investor money; (i) investigating IFS, Goldenberg, Wolok and determining the Receiver's claims against them; (j) investigating Chris Erwin and E&J and determining the Receiver's claims against them; (k) investigating DMHS and Stenning and determining the Receiver's claims against them; (l) investigating Jason Sun and determining the Receiver's claims against him; (m) meeting with numerous investors and investor representatives located in the U.S., Puerto Rico, and Taiwan; (n) developing the claims process and handling the communications and investigation needed to recommend approval or disapproval of nearly 4,000 claims and (o) defending against the incessant bogus claims asserted by LaMonda against the receivership estate.

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<sup>3</sup> Quilling Selander Lownds Winslett & Moser, P.C. was formerly known as Quilling Selander Cumisky & Lownds, P.C.



Through July 31, 2014, the receivership estate paid QSLWM \$3,185,225.34 and is still holding \$302,073.15 as the court-ordered holdback. Assuming the holdback is eventually approved, the total fees paid to QSLWM equate to approximately 5% of the amount collected by the Receiver. Contemporaneous with the filing of this report, QSLWM has filed a Final Fee Application which addresses the fees in more detail.

**2. Munsch Hardt**

Munsch Hardt Kopf & Harr, P.C. ("Munsch Hardt") is a law firm based in Dallas, Texas, that employs the Examiner and his attorneys and legal assistants who handled various issues that affected the investors' interests. (Order Appointing Examiner [Doc. No. 12].) Among many other things, the attorneys and staff at Munsch Hardt have provided valuable input and assistance on the investors' behalf by: (a) serving as the primary point of communications with all investors; (b) meeting with numerous investors and investor representatives located in the U.S., Puerto Rico, and Taiwan; (c) consulting with the Receiver on the claims and distribution process to ensure that investor concerns are taken into account; (d) advising the Receiver of various problems raised by investors and overseeing orderly and fair resolutions of them; (e) thoroughly examining financial records to help determine the prior expenses and expected value of ABC's portfolio of 55 life insurance policies in anticipation of sale; (f) ensuring the portfolio of life insurance policies was thoroughly marketed to prospective purchasers; and (g) consulting and advising the Receiver on litigation decisions to ensure they resulted in a net recovery for the estate.

Through August 15, 2014, the receivership estate paid Munsch Hardt \$1,134,487.44. The receivership estate is still holding \$37,727.73 as the court-ordered holdback. Assuming the holdback is eventually approved, the total fees paid to Munsch Hardt equate to approximately

1.7% of the amount collected by the Receiver. Contemporaneous with the filing of this report, Munsch Hardt has filed a Final Fee Application which addresses the fees in more detail.

**3. Borod & Kramer**

Borod & Kramer, P.C. ("B&K") is a law firm in Memphis, Tennessee, that the Receiver retained as his special counsel for pursuing litigation against defendants located in the United States.<sup>4</sup> The total amount paid to B&K for their services is \$155,813.97 which equates to approximately 0.02% of the amount collected by the Receiver. Among other things, the attorneys and staff at B&K provided assistance to the Receiver by: (a) conducting the two-day evidentiary hearing that resulted in the final bid and sale of the life insurance policies; (b) overseeing litigation against IFS, Goldenberg, Wolok and negotiating the settlement that paid death benefits from Goldenberg's life insurance policy to the receivership estate; and (c) overseeing litigation against Chris Erwin and E&J and their cross-claims against Mills Potoczak, DMHS, and Stenning. No additional amounts are owed to B&K.

**4. LSSM**

Litzler, Segner, Shaw & McKenney LLP ("LSSM") is an accounting firm in Dallas, Texas, that the Receiver retained to provide forensic accounting, financial accounting, and tax services. Among other things, the accountants and staff at LSSM provided significant assistance to the Receiver by: (a) preparing summaries of ABC's, E&J's, and LaMonda's accounts that show how investor money was spent; (b) providing the analysis to prove that ABC was an insolvent Ponzi scheme; (c) calculating the amount that ABC's premium escrow account was underfunded at all points in time; and (d) providing financial accounting and tax services to the receivership estate that tracks its income and expenses.

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<sup>4</sup> B&K changed its name to Kramer & Crone, PLC. Eventually that practice was closed and Bruce Kramer joined Apperson Crump in Memphis.

Through July 31, 2014, the receivership estate paid LSSM \$636,269.61. The receivership estate is still holding \$68,263.23 as the court-ordered holdback. Assuming the holdback and the additional is eventually approved, the total fees paid to LSSM equate to approximately 1% of the amounts collected and administered by the Receiver. Contemporaneous with the filing of this report, Litzler Segner has filed a Final Fee Application which addresses the fees in more detail.

**5. Tom Tong**

Tong & Sung P.C. ("T&S") is a law firm in Houston, Texas, that the Receiver retained to provide translation services for communicating with the Taiwanese investors. Among other things, the attorneys and staff at T&S provided assistance to the Receiver by: (a) serving as the primary point of communications with the thousands of Taiwanese investors and sales agents who have an interest in this lawsuit; (b) translating the numerous inquiries from investors and the responses by the Examiner, Receiver, and SEC; (c) translating investor updates, important pleadings filed in this lawsuit, and explanations that appear on the Examiner's and the Receiver's websites; and (d) providing translation services during meetings with investors from Taiwan.

Through August 26, 2014, the receivership estate paid T&S \$216,391.48. The receivership estate is still holding \$6,565.00 as the court-ordered holdback. Assuming the holdback and the additional is eventually approved, the total fees paid to T&S equate to approximately 0.03% of the amounts collected and administered by the Receiver. Contemporaneous with the filing of this report, T&S has filed a Final Fee Application which addresses the fees in more detail.

**6. Blake Laphorn**

Blake Laphorn is a law firm based in London that the Receiver retained to pursue litigation in the United Kingdom against DMHS and Stenning. Among other things, the

attorneys and staff at Blake Laphorn provided substantial assistance to the Receiver by: (a) assisting in the investigation of DMHS, Stenning, and Albatross and gathering information about them from other parties located outside the United States; (b) determining what claims the Receiver has against DMHS and Stenning; (c) advising the Receiver about the realities of litigation, collection, and settlement in the United Kingdom; (d) preparing the extensive claim of particulars against DMHS and Stenning and filing it to initiate the lawsuit; (e) handling the burdensome pre-suit and discovery procedures required in the United Kingdom; and (f) assisting the Receiver to obtain very favorable settlements in connection with the matters they handled.

The total amount paid to Blake Laphorn for their services is \$635,546.90 which equals approximately 0.09% of the amounts collected and administered by the Receiver. No additional fees are owed to Blake Laphorn.

**7. Studio Legale Sutti**

Studio Legale Sutti ("Studio Legale") is a law firm based in Italy that the Receiver retained to investigate Albatross and pursue claims in Albatross's insolvency proceedings in Italy. Among other things, the attorneys and staff at Studio Legale provided assistance to the Receiver by: (a) assisting in the investigation of Albatross and gathering information about it from documents and other parties located in Italy; (b) preparing a report about Albatross, its finances, various litigation pending against it, and its principal officer's criminal record; (c) filing claims to recover money through criminal proceedings and insolvency proceedings in Italy; (d) monitoring those proceedings and advising about the expected recovery that will be distributed to claimants; and (e) translating important documents supporting the Receiver's claims against DMHS and Stenning.

The total amount paid to Studio Legale Sutti for their services is \$40,144.21 which equates to approximately 0.006% of the amounts collected and administered by the Receiver. No additional fees are owed to Studio Legale Sutti.

**8. Lowndes Drosdick**

Lowndes, Drosdick, Doster, Kantor & Reed, P.A. ("Lowndes Drosdick") is a law firm based in Florida that the Receiver retained to handle specialized real estate litigation involving LaMonda's house in Kissimmee, Florida. Among other things, the attorneys and staff at Lowndes Drosdick provided assistance to the Receiver by: (a) advising him about his options to proceed with litigation against the Kissimmee house under Florida law; (b) filing the lawsuit in Florida that foreclosed the Receiver's equitable lien against the Kissimmee house; and (c) responding to LaMonda's pleadings and his unsuccessful appeal of the foreclosure judgment.

The total amount paid to Lowndes, Drosdick for their services is \$72,224.58 which equates to approximately 0.01% of the amounts collected and administered by the Receiver. No additional fees are owed to Lowndes Drosdick.

**IV.  
Investor Claims & Interim Distribution**

The Receiver has reviewed all investor claims and made his recommendations that the Court allow, disallow, or adjust each one. The majority of the claims have been resolved by Court orders. In summary, the Court has allowed 3,897 claims against the receivership estate totaling \$115,901,079.36. (Orders [Doc. Nos. 141, 144, 149, 160, 177, 199, 209, 212, 253, 271, 272, 274, 276, 292].) Contemporaneous with the filing of this report, the Receiver has filed his Twelfth Motion to Allow "A" Claims whereby he has requested an additional fifteen (15) "A" claims totaling \$439,888.86 be allowed. Assuming the Twelfth Motion to Allow "A" Claims is

approved, the Court will have allowed a total of 3912 claims against the receivership estate totaling \$116,340,968.22. A comprehensive schedule of those claims is attached as Exhibit 3.

After the Interim Report was approved, the Receiver continued to review and approve several additional claims. With respect to the Twelfth Motion, the Receiver has already paid nine of those claims their interim distribution amount. There are six claims covered by the Motion which have not yet received an interim distribution amount. For all six claims that amount totals \$7,765.76. The Receiver intends to pay those six claims their interim distribution amount at the time he makes the final distribution to all claimants.

On January 12, 2011, the Receiver filed an Interim Report and Proposed Interim Distribution [Doc. 294] which the Court approved by Order dated March 21, 2011 [Doc. 303]. Thereafter, the Receiver distributed an aggregate of \$15,000,000.00 to investors holding approved claims which equaled 12.94% of their allowed claims.

Assuming the Court grants the requested fee applications and holdbacks of professional fees described above, the Receiver will have approximately \$8,535,343.80 to distribute to investors by virtue of a final distribution. Attached as Exhibit 4 is a schedule as to how this amount is calculated. The actual amount will vary based upon interest accruals in the interim and the rulings by the Court on pending fee applications.

The Receiver asks for authority to make a *pro-rata* final distribution to all of the allowed claimants in the aggregate total amount of \$8,535,343.80. Such a distribution would pay an additional approximate 7.33% of the total allowed claims. This distribution amount is calculated as follows:

$$\frac{\text{Amount to be Distributed}}{\text{Total Allowed Claims}} = \text{Distribution Percentage}$$

$$\frac{\$ 8,535,343.80}{\$116,340,968.22} = 7.33\%$$

The schedule attached as Exhibit 3 shows the approximate amount each approved claim would receive through this final distribution. If approved, by virtue of the interim distribution and the final distribution, investors holdings allowed claims will receive a total of approximately 20.27% of their allowed claim.

In connection with mailing the final distribution, the Receiver proposes that a check equal to each investor's *pro-rata* share of the distribution amount be issued and mailed to each investor. Each check will contain a notice (either in English or in Mandarin Chinese) that the check is the final distribution, that no further amounts will be paid and that the check must be cashed within 180 days or it will be void. If an investor requests a wire transfer instead of a check (many of the Taiwanese investors will do so) the amount of the wire fee will be deducted from the investor's *pro-rata* share of the distribution amount. Based upon the interim distribution, the Receiver believes the foregoing process will work reasonably well and avoid most problems. However, there will be numerous email inquiries/complaints and most of them will be from Taiwanese investors. The Receiver will respond to those emails as appropriate and will require translation assistance.

As more fully addressed in the Receiver's Final Fee Application, the Receiver believes that the out of pocket expense associated with mailing the final distribution will be approximately \$7,500.00 and the attorneys' fees will be approximately \$75,000.00. These amounts are based upon the costs and fees associated with the interim distribution. The Receiver also estimates that the normal monthly fees which will be charged by the Bank with respect to the account out of which the final distribution will be paid through the end of the case will be approximately \$5,000.00.

In connection with performing his duties, the Receiver has hundreds of boxes of documents (many of which are the records originally located in the Houston offices of ABC Viaticals, Inc.) which the Receiver proposes to place in a third party storage site for a period of three years. In that regard, the Receiver has negotiated an arrangement with the owner of a warehouse, 2360 Irving Blvd., LLC, to store the records for a three year period for a total cost of \$30,000.00 including destruction costs of the records at the end of the three year period. The Receiver believes the cost to be reasonable and requests authority to pay such amount.

**V.**  
**Conclusion**

The Receiver asks this Court to approve this Final Report and, if necessary, to set a hearing and then enter an order which provides as follows:

1. The Receiver is authorized to abandon and convey title to the Ft. Lauderdale condo to Leigh Bradley, the former wife of Keith LaMonda;
2. The Receiver is authorized to make a final *pro-rata* distribution to investors holding approved claims in the aggregate amount of \$8,535,343.80;
3. The Receiver is authorized to pay all outstanding amounts approved by the Court pursuant to separately filed fee applications to the following professionals:
  - (a) QSLWM
  - (b) Munsch Hardt
  - (c) Tom Tong
  - (d) LSSM
4. The Receiver is authorized to pay \$30,000.00 to 2360 Irving Blvd., LLC for storage costs of receivership estate records for a three year period and that upon expiration of that period the Receiver be authorized to destroy those records;



5. That upon completion of the final distribution to investors that the Receiver be discharged from any further duty and his bond released; and

6. For such other and further relief, general or special, at law or in equity, to which he may show himself justly entitled.

Respectfully submitted,

QUILLING, SELANDER, LOWNDS,  
WINSLETT & MOSER, P.C.  
2001 Bryan Street, Suite 1800  
Dallas, Texas 75201  
(214) 871-2100 (Telephone)  
(214) 871-2111 (Facsimile)

By: /s/ Michael J. Quilling

Michael J. Quilling  
State Bar No. 16432300  
Brent Rodine  
State Bar No. 24048770

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 Examiner and they are not opposed to the relief requested.

/s/ Michael J. Quilling

Michael J. Quilling

**CERTIFICATE OF SERVICE**

A copy of this pleading was served on all interested parties through the Court's electronic filing system and by U.S. Mail to:

C. Keith LaMonda  
Reg. No. 26060 – 018, Butner LSCI  
P. O. Box 999  
Butner, NC 27509

/s/ Michael J. Quilling

Michael J. Quilling