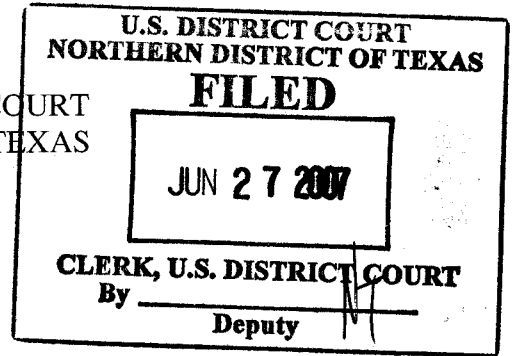


✓ G
ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION



MICHAEL J. QUILLING, Receiver for ABC VIATICALS, INC. and Related Entities, §

Plaintiff, §

vs. §

ERWIN & JOHNSON, LLP and CHRISTOPHER R. ERWIN §

Defendants §

Civil Action No.:

DS012677

307 - CV1153 - G

COMPLAINT

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, Michael J. Quilling, as Receiver for ABC Viaticals, Inc. and other related entities and files this Complaint against Erwin & Johnson, LLP and Christopher R. Erwin and in support of such, would respectfully show the Court as follows:

Parties

1. Michael J. Quilling ("Quilling" or "Receiver") is the Receiver for ABC Viaticals, Inc. and other related entities in an action pending before the United States District Court for the Northern District of Texas, Dallas Division, the Honorable Jorge A. Solis presiding.

2. Defendant Erwin & Johnson, LLP ("Erwin & Johnson") is a limited liability partnership organized under the laws of the State of California and may be served with process at 2603 Main Street, Suite 1180, Irvine, California 92614.

3. Defendant Christopher R. Erwin ("Erwin") is an individual and resident of the State of California and may be served with process at 2603 Main Street, Suite 1180, Irvine, California 92614.

Jurisdiction and Venue

4. This Court has jurisdiction over the subject matter of this action because the stated transactions involve Receivership Assets as described in the Court's Order Appointing Receiver. That Order states that all disputes relating to Receivership Assets must be filed in this Court. Furthermore, this Court has subject matter jurisdiction, in personam jurisdiction, and in rem jurisdiction under 28 U.S.C. § 754, § 1692, and Fed. R. Civ. P. 4(k)(1)(D).

5. Venue for this action is proper in the Northern District of Texas because: (1) this action is ancillary to the United States Securities and Exchange Commission proceedings pending in this District; (2) the Receiver was appointed in this District; and (3) this action involves Receivership Assets within the meaning of the Order Appointing the Receiver, which requires that all such disputes be filed in this District.

Background Facts

6. On November 17, 2006, the United States Securities and Exchange Commission ("SEC") initiated *SEC v. ABC Viaticals, Inc., C. Keith LaMonda, and Jesse W. LaMonda, Jr. Defendants, and LaMonda Management Family Limited Partnership, Structured Life Settlements, Inc., Blue Water Trust, and Destiny Trust, Relief Defendants*, Cause No. 3:06-CV-2136-P, ("SEC Proceedings") and sought to have a Receiver appointed for the entities named in that case. On November 17, 2006, the United States District Court for the Northern District of Texas entered an Agreed Order Appointing Receiver. On December 1, 2006, the Court issued an Order Modifying and Clarifying Agreed Order Appointing Receiver.

7. Those Orders appointed Quilling as Receiver for ABC Viaticals, Inc., numerous related entities, and a series of numbered trusts held for the benefit of ABC investors (collectively "ABC"). Before these proceedings, ABC was involved in what is generally known as the viatical business. In this instance, it is more accurately referred to as the life settlement

business. In essence, ABC purchased insurance policies on the lives of third-party insureds. Fractionalized interests in those policies were then sold to investors. In theory, investor funds were used to cover the policy's purchase price, premium payments, ABC's sales commissions, operating expenses, trustee fees, and other costs. Investors were promised and expected to realize a return ranging from 30% to 150% from benefits paid when the insured died.

8. ABC is the successor entity to Accelerated Benefits Corporation ("Accelerated Benefits"). C. Keith LaMonda and Jesse W. LaMonda, Jr. operated Accelerated Benefits as a viatical company in Florida until state regulators forced it to cease operations there. The LaMondas then moved the company to Houston, Texas and changed its name to ABC. The LaMondas were recently convicted by the United States Federal District Court for the Middle District of Florida for their role in operating Accelerated Benefits, which conducted business in a manner virtually identical to that of ABC.

9. In order to cloak themselves in legitimacy and supposedly enhance the safe nature of the investment and the handling of investor funds, the LaMondas, on behalf of each company, would retain and tout the services of an independent trustee/escrow agent who would handle all investor funds. The last in a series of trustees was Defendant Erwin & Johnson, who conducted its services through Defendant Erwin. Erwin has been a licensed attorney licensed in California since 2002 and currently has offices in Irvine, California.

10. When ABC acquired a third-party's life insurance policy, it transferred the ownership and beneficiary interest into a specific trust created to hold and administer that policy. ABC then sold fractionalized interests in each policy to its investors. In particular, ABC created the following trusts and designated Erwin & Johnson as the trustee for each:

1.	"70084V Life Settlement Trust"
2.	"70094V Life Settlement Trust"

3.	"70083V Life Settlement Trust"
4.	"70064V Life Settlement Trust"

5.	"70093V Life Settlement Trust"
6.	"70091V Life Settlement Trust"
7.	"70116V Life Settlement Trust"
8.	"70118V Life Settlement Trust"
9.	"70079V Life Settlement Trust"
10.	"70106V Life Settlement Trust"
11.	"70107V Life Settlement Trust"
12.	"70105V Life Settlement Trust"
13.	"70080V Life Settlement Trust"
14.	"70060V Life Settlement Trust"
15.	"70100V Life Settlement Trust"
16.	"70097V Life Settlement Trust"
17.	"70085V Life Settlement Trust"
18.	"70086V Life Settlement Trust"
19.	"70119V Life Settlement Trust"
20.	"70037V Life Settlement Trust"
21.	"70039V Life Settlement Trust"
22.	"70040V Life Settlement Trust"
23.	"70041V Life Settlement Trust"
24.	"70043V Life Settlement Trust"
25.	"70045V Life Settlement Trust"
26.	"70046V Life Settlement Trust"
27.	"70048V Life Settlement Trust"

28.	"70050V Life Settlement Trust"
29.	"70069V Life Settlement Trust"
30.	"70021V Life Settlement Trust"
31.	"70063V Life Settlement Trust"
32.	"70065V Life Settlement Trust"
33.	"70087V Life Settlement Trust"
34.	"70092V Life Settlement Trust"
35.	"70075V Life Settlement Trust"
36.	"70077V Life Settlement Trust"
37.	"70078V Life Settlement Trust"
38.	"70090V Life Settlement Trust"
39.	"70082V Life Settlement Trust"
40.	"70070V Life Settlement Trust"
41.	"70049V Life Settlement Trust"
42.	"70051V Life Settlement Trust"
43.	"70098V Life Settlement Trust"
44.	"70095V Life Settlement Trust"
45.	"70096V Life Settlement Trust"
46.	"70117V Life Settlement Trust"
47.	"70081V Life Settlement Trust"
48.	"70057V Life Settlement Trust"
49.	"70120V Life Settlement Trust"

Hereinafter collectively referred to as the "Trusts."

11. Investors were instructed to send their funds directly to Erwin & Johnson, where those funds would be held in the law firm's trust account and disbursed strictly in accordance with the investor's written purchase agreement with ABC.

12. Each individual who invested with ABC was provided a package of closing documents that contained a section regarding the trustee/escrow agent services. In that section, Erwin & Johnson claimed to be the oldest and largest law firm in Ladera Ranch, California. Erwin & Johnson prepared and provided those materials for inclusion in ABC's closing

documents and knew that ABC would provide them to investors. Each investor also received a copy of ABC's trust agreement with Erwin & Johnson that related to the specific policy in which they were buying an interest. A true and correct copy of a sample trust agreement is attached as Exhibit "1" and incorporated for all purposes.

13. Article III of each Trust Agreement described the purpose as follows:

"Grantor has created this Trust for the purpose of establishing a fund and mechanism for the management of a Life Settlement Policy insuring the life/lives of individuals identified or to be identified in such policy (the "Policy"), provide a fund and mechanism for the payment of premiums on the Policy, to receive the proceeds of the Policy at the time of maturity, to distribute such proceeds as set forth herein and the provision of other services related thereto as specified herein."

Although Erwin & Johnson had a number of duties under the Trust Agreement and applicable law, its most important duty was to establish and insure proper funding of a segregated premium escrow account. Paragraph 6.01 of the Trust Agreement describes that obligation in detail:

"6.01 Payment of Insurance Premiums. Trustee shall establish a "Policy Premium Payment Account" into which the Grantor will deposit a sum certain for the payment of premiums on the Policy equal to the term of the bond or certificate of reinsurance if applicable or the life expectancy of the insured plus 2 years if the Policy purchased has no additional bonding or reinsurance, and from the funds of this account, Trustee shall timely pay all premiums due and owing under the Policy at the direction of the Grantor or his designee."

Determination of the amount to satisfy the foregoing premium requirement and the deposit of that amount into a separate account was unquestionably one of the single-most important features of the arrangement and a critical aspect of the performance of its duties by Erwin & Johnson.

14. However, from the inception of ABC's arrangement with Erwin & Johnson, neither party had any clue about the amount of premium escrow reserves that Erwin & Johnson

needed to maintain in each Trust's account to satisfy these obligations and ensure timely payment of all premiums. Not surprisingly, the Defendants woefully underfunded those accounts. That fact, however, did not seem to bother ABC and the Defendants so long as they continued to raise new investor money to cover Erwin & Johnson's obligations. Accordingly, the representations made to the investors regarding premium escrows were blatantly false and known by the Defendants to be false.

15. Erwin admits that, as time went by, he grew increasingly concerned about the problem but did nothing to remedy it other than talk to the LaMondas. Had he so desired, Erwin could have easily obtained a schedule of premium requirements either on his own or from an independent analyst. In fact, the Receiver obtained such a report within two weeks of his appointment.

16. Erwin has also testified that, as the criminal problems surfaced in Florida, he grew increasingly concerned about both his reputation and his continued participation with ABC. Apparently money cures all because the parties agreed that Erwin & Johnson would continue acting as trustee/escrow agent if ABC paid a \$500,000.00 retainer and gave Erwin & Johnson a \$1,000,000.00 ownership interest in a third-party life insurance policy. Bank records, however, show that ABC paid the \$500,000.00 to Erwin individually.

17. As a further inducement to investors regarding the safety of their investment and the proper performance of their duties, Erwin & Johnson touted the fact that the law firm had malpractice insurance in the amount of at least \$2,000,000.00 and it provided many of them with a copy of the insurance certificate.

18. As investor funds were received, Erwin & Johnson deposited them into an account styled the Erwin & Johnson ABC Escrow Account. From that account, Erwin & Johnson had a written obligation to (1) pay all sales and administrative costs with respect to the

policy purchased and (2) fund the necessary amount into a separate premium escrow account for each policy. However, in addition to not knowing or making the required premium escrow deposit, Erwin & Johnson also allowed ABC to use the account as its own piggy bank. Despite its obligations under the Trust Agreement, Erwin & Johnson followed every instruction from Keith LaMonda about disbursing money from that account.

19. When the Receiver was appointed, Erwin & Johnson maintained no individual escrow accounts for the 49 trusts marketed to ABC's investors. Instead, all premium obligations were apparently intended to be paid from a single account – the Erwin & Johnson ABC Premium Escrow Account. When the Receiver was appointed, that account had a balance of only \$277,833.57. The primary escrow account into which investor funds were initially deposited had a balance of \$3,961,231.07. Although the total amount that should have been in the premium escrow account(s) fluctuated as premiums were paid and as new policies were added, at the time the Receiver was appointed, there should have been approximately \$24 million in segregated funds to pay premiums.

20. Since being appointed, the Receiver has determined that ABC made material misrepresentations to its investors, improperly diverted investor funds on numerous occasions, and that its principals operated ABC as an insolvent financial scheme. It is, therefore, the Receiver's determination that ABC was operated as a Ponzi scheme and that any transfers to Defendants were fraudulent or otherwise held in constructive trust.

COUNT ONE
Breach of Contract

21. The Receiver incorporates paragraphs 1 through 20 as if fully set forth herein.

22. The Trust Agreement for each trust for which Erwin & Johnson acted as trustee constitutes a contract.

23. Erwin & Johnson breached those contracts by failing to perform their written obligations under the Trust Agreements.

24. As a result of Erwin & Johnson's conduct, each Trust suffered damages and the Receiver hereby sues for those amounts, plus interest at the highest rate allowed by law.

25. As a result of Erwin & Johnson's conduct, it was necessary for the Receiver to retain legal counsel to pursue this cause of action. The Receiver is, therefore, entitled to recover his reasonable and necessary attorneys' fees.

COUNT TWO
Breach of Fiduciary Duty

26. The Receiver incorporates paragraphs 1 through 25 as if fully set forth herein.

27. By functioning as the trustee of each of the Trusts, Erwin & Johnson owed the Trusts and each of the beneficiaries under the Trusts a fiduciary duty.

28. Erwin & Johnson breached its fiduciary duties by virtue of the conduct described above.

29. As a result of its breaches of fiduciary duty, Erwin & Johnson proximately caused damage to each of the Trusts, for which damages the Receiver hereby sues.

COUNT THREE
Aiding & Abetting Breach of Fiduciary Duty

30. The Receiver incorporates paragraphs 1 through 29 as if fully set forth herein.

31. ABC owed a fiduciary duty to each of the investors to honor their contractual obligations and to ensure the proper usage and treatment of the investors' funds.

32. ABC breached those duties by virtue of the foregoing conduct. Erwin & Johnson knew that ABC owed a fiduciary duty to the investors and further knew that ABC's conduct constituted a breach of those duties.

33. Erwin & Johnson gave substantial assistance to ABC in the commission of the breaches of fiduciary duty by virtue of the foregoing conduct. As a result, Erwin & Johnson aided and abetted ABC in its breaches of fiduciary duties.

34. As a result of the aiding and abetting conduct by Erwin & Johnson, each of the Trusts and their respective investors suffered damages proximately caused by the conduct, for which damages the Receiver hereby sues.

COUNT FOUR
Aiding and Abetting Corporate Waste

35. The Receiver incorporates paragraphs 1 through 34 as if fully set forth herein.

36. As explained above, ABC allowed investor funds to be misused and wasted the corporation's assets and those of the Trusts.

37. Erwin & Johnson knew that the conduct of ABC constituted corporate waste as to both ABC and each of the Trusts.

38. Erwin & Johnson gave substantial assistance to ABC in accomplishing the corporate waste and, as a result, aided and abetted ABC in wasting those assets.

39. As a result of aiding and abetting ABC in corporate waste, Erwin & Johnson proximately caused damages to ABC, each of the Trusts, and the investors under each Trust, and the Receiver hereby sues for those damages.

COUNT FIVE
Professional Malpractice/Negligence

40. The Receiver incorporates paragraphs 1 through 39 as if fully set forth herein.

41. As attorneys and in their role as trustee for each of the Trusts, Erwin & Johnson owed a duty of care to each of the Trusts to use the same degree of skill, prudence, and diligence that other members of the legal profession and/or trustees commonly possess and exercise.

42. Erwin & Johnson breached those duties by negligently performing its obligations as trustee. Those acts proximately caused injury and damage to each of the Trusts, for which amount the Receiver hereby sues.

COUNT SIX
Gross Negligence

43. The Receiver incorporates paragraphs 1 through 42 as if fully set forth herein.

44. Erwin & Johnson's conduct, as described above, reflects such an extreme departure of care that it indicates indifference towards its own acts and the welfare of ABC, the Trusts and its investors. That conduct explained above constitutes gross negligence that caused damages to ABC, the Trusts and its investors, for which amount the Receiver hereby sues.

COUNT SEVEN
Exemplary Damages

45. The Receiver incorporates paragraphs 1 through 44 as if fully set forth herein.

46. In causing ABC to suffer actual damages, Defendants committed numerous acts that constitute malice, fraud, or oppression. As described above, Defendants engaged in conduct with a willful and conscious disregard for the rights of others and made knowing misrepresentations of material fact, causing willful deprivation of property to ABC, the Trusts and its investors. Furthermore, Erwin & Johnson authorized and/or ratified the acts of malice, fraud, or oppression committed by Erwin as its officer, director, or managing agent. Therefore, the Receiver seeks exemplary damages to both punish and make an example of the Defendants.

COUNT EIGHT
Fraudulent Transfer

47. The Receiver incorporates paragraphs 1 through 46 as if fully set forth herein.

48. At all times material to this Complaint, ABC was insolvent and operated as a Ponzi scheme. ABC did not handle investor funds in a manner consistent with its representations. Instead, it made numerous undisclosed transfers of investor funds and underfunded the escrow accounts used to pay premiums on the insurance policies owned by the Trusts. In reality, ABC diverted funds from new investors to satisfy its obligations to earlier investors. ABC was, therefore, an insolvent Ponzi scheme. As a result, all transfers from ABC to the Defendants were fraudulent and made with the intent to hinder, delay, and defraud creditors as a matter of law. The Receiver seeks to recover those amounts, their proceeds, or equivalent value.

COUNT NINE
Constructive Trust & Disgorgement

49. The Receiver incorporates paragraphs 1 through 48 as if fully set forth herein.

50. In his capacity, the Receiver has a claim and interest in funds belonging to ABC along with any transfers, proceeds, or their equivalent value that can be traced to those funds. As explained above, the Defendants received funds that are directly traceable to contributions from ABC's defrauded investors. As such, they are impressed with a constructive trust and constitute Receivership Assets. According to principles of equity, the Receiver seeks disgorgement of those assets or, alternatively, a money judgment in an amount equal to the funds or asset value received by the Defendants.

WHEREFORE, the Receiver requests judgment against the Defendants, jointly and severally:

- 1) Under Count I for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is

- entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
- 2) Under Count II for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
 - 3) Under Count III for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
 - 4) Under Count IV for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
 - 5) Under Count V for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
 - 6) Under Count VI for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
 - 7) Under Count VII for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the

Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and

- 8) Under Count VIII for money judgment consistent with the foregoing as well as all relief, legal or equitable, general or special to which the Receiver is entitled plus costs, expenses, pre-and post-judgment interest and reasonable attorney fees; and
- 9) Under Count IX, a money judgment in an amount equal to the funds or asset value received by the Defendants; and.
- 10) For such other and further relief, general or special, at law and in equity, to which the Receiver may be entitled.

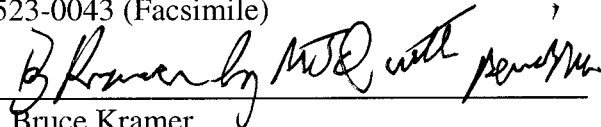
Dated: June 27, 2007

Respectfully submitted,

BOROD & KRAMER, PC

Brinkley Plaza
80 Monroe, Suite G-1
Memphis, TN 38103
(901) 524-0200 (Telephone)
(901) 523-0043 (Facsimile)

By: _____


Bruce Kramer
Tennessee Bar No. 7472

SPECIAL COUNSEL FOR PLAINTIFF

**QUILLING, SELANDER, CUMMISKEY
& LOWNDS, P.C.**

2001 Bryan Street, Suite 1800

Dallas, Texas 75201

(214) 871-2100 (Telephone)

(214) 871-2111 (Facsimile)

By: _____


Michael J. Quilling

State Bar No. 16432300

Brent Rodine

State Bar No. 24048770

ATTORNEYS FOR PLAINTIFF

JS 44 (Rev. 10/06)

CIVIL COVER SHEET 307 - CV1153 - G

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

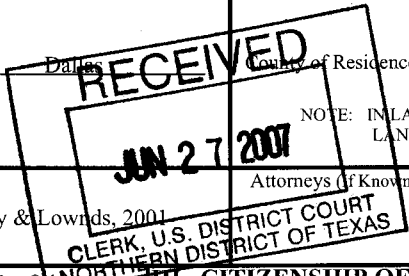
I. (a) PLAINTIFFS
 Michael J. Quilling, Receiver for ABC Viaticals, Inc. and Related Entities

DEFENDANTS
 Erwin & Johnson, LLP and Christopher R. Erwin

(b) County of Residence of First Listed Plaintiff Dallas (EXCEPT IN U.S. PLAINTIFF CASES)
 County of Residence of First Listed Defendant Orange County, CA (IN U.S. PLAINTIFF CASES ONLY)

(c) Attorney's (Firm Name, Address, and Telephone Number)
 Michael J. Quilling, Quilling Selander Cummiskey & Lownds, 2001 Bryan Street, Suite 1800, Dallas, TX 75201
 Attorneys (If Known)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.



II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

1 U.S. Government Plaintiff
 2 U.S. Government Defendant

3 Federal Question (U.S. Government Not a Party)
 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

(For Diversity Cases Only)

Citizen of This State	<input type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input checked="" type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input checked="" type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395f) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XV1 <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS		
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition		

V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding
 2 Removed from State Court
 3 Remanded from Appellate Court
 4 Reinstated or Reopened
 5 Transferred from another district (specify)
 6 Multidistrict Litigation
 7 Appeal to District Judge from Magistrate Judgment

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

VI. CAUSE OF ACTION Brief description of cause: Ancillary to SEC Receivership Action Pending in N.D. Tex. - Breach of Contract, Fraud, etc.

VII. REQUESTED IN COMPLAINT: CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMAND \$ 24 million CHECK YES only if demanded in complaint: JURY DEMAND: Yes No

VIII. RELATED CASE(S) PENDING OR CLOSED (See instructions): JUDGE Solis DOCKET NUMBER 3:06-CV-2136

DATE 6-27-07 SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____