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

MICHAEL J. QUILLING, Receiver for ABC	§	
VIATICALS, INC. and Related Entities,	§	
	§	
Plaintiff,	§	
	§	
VS.	§	Civil Action No.: 3:07-CV-0421
	§	
INTERNATIONAL FIDELITY & SURETY	§	ECF
LIMITED, INTERNATIONAL CONSULTANTS	§	
& MANAGEMENT LTD., SURETY	§	
MARKETING SOURCE, LLC, KPMG	§	
VANUATU, HAWKES LAW, KPMG	§	
INTERNATIONAL, BOSWELL, DERMOTT &	§	
PALWETT, LLP, MOHAN & ASSOCIATES,	§	
DAVID A. GOLDENBERG, DAG	§	
INVESTMENTS, LLC, LPG INVESTMENTS,	§	
LLC, WED MARKETING, LLC, GALAX	§	
HOLDINGS, LTD., MARK WOLOK, LINDA	§	
WOLOK and ARIE KOTLER	§	
	§	
Defendants.	§	

SURETY MARKETING SOURCE, LLC'S ANSWER TO PLAINTIFF'S COMPLAINT

COMES NOW Surety Marketing Source, LLC ("Surety") and files its Answer in

opposition to Plaintiff's Complaint as follows:

I. <u>SPECIFIC RESPONSES</u>

- 1. Surety admits the allegations of paragraph 1.
- 2. Surety is without knowledge or information sufficient to form a belief about the

truth of the averments of paragraph 2 and therefore denies it.

3. Surety is without knowledge or information sufficient to form a belief about the

truth of the averments of paragraph 3 and therefore denies it.

4. Surety admits the allegations of paragraph 4.

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5. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 5 and therefore denies it.

6. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 6 and therefore denies it.

7. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 7 and therefore denies it.

8. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 8 and therefore denies it.

9. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 9 and therefore denies it.

10. Surety admits the allegations of paragraph 10.

11. Surety admits the allegations of paragraph 11.

12. Surety admits the allegations of paragraph 12.

13. Surety admits the allegations of paragraph 13.

14. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 14 and therefore denies it.

15. Surety admits the allegations of paragraph 15.

16. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 16 and therefore denies it.

17. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 17 and therefore denies it.

18. Surety admits the allegations of paragraph 18.

19. Surety admits the allegations of paragraph 19.

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20. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 20 and therefore denies it.

21. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 21 and therefore denies it.

22. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 22 and therefore denies it.

23. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 23 and therefore denies it.

24. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 24 and therefore denies it.

25. Surety admits that it was known as Unlimited Bond Source but denies the remaining averments of the first and second sentence of paragraph 25. Surety denies the last sentence of paragraph 25.

26. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 26 and therefore denies it.

27. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 27 and therefore denies it

28. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of the first part of the first sentence of paragraph 28 and therefore denies it. Surety admits the remaining averments of paragraph 28 in the second half of the first sentence and in the second sentence.

29. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 29 and therefore denies it.

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30. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 30 and therefore denies it.

31. Paragraph 31 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 30, they are again denied.

32. Surety denies the averments of paragraph 32.

33. Paragraph 33 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 32, they are again denied.

34. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 34 and therefore denies it.

35. Surety denies the averments of paragraph 35.

36. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 36 and therefore denies it.

37. Surety denies the averments of paragraph 37.

38. Paragraph 38 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 37, they are again denied.

39. Surety denies the averments of paragraph 39.

40. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 40 and therefore denies it.

41. Paragraph 41 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 40, they are again denied..

42. Surety denies the averments of paragraph 42.

43. Paragraph 43 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 42, they are again denied.

44. Surety denies the averments of paragraph 44.

45. Paragraph 45 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 44, they are again denied.

46. Surety denies the averments of paragraph 46.

47. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 47 and therefore denies it.

48. Paragraph 48 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 47, they are again denied.

49. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 49 and therefore denies it.

50. Paragraph 50 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 49, they are again denied.

51. Surety is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 51 and therefore denies it.

52. Paragraph 52 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 51, they are again denied.

53. Surety denies the averments of paragraph 53.

54. Surety denies the averments of paragraph 54.

55. Paragraph 55 does not require additional response, but to the extent that Surety has denied the averments in paragraphs 1 through 54, they are again denied.

56. Surety denies the averments of paragraph 56.

II. <u>DEFENSES</u>

1. Surety asserts that Plaintiff is barred from recovery due to estoppel.

WHEREFORE, PREMISES CONSIDERED, Surety Marketing Source, LLC prays that

the Court render a take-nothing judgment against Plaintiff, that the Court assess costs against Plaintiff and award Surety all other relief to which it is justly entitled.

Respectfully submitted,

/s/ Kimberly Sims

BRUCE K. PACKARD State Bar No. 15402300 **THEODORE J. RINEY** State Bar No. 16935075 **KIMBERLY M.J. SIMS** State Bar No. 24046167 **RINEY PALTER PLLC** 5949 Sherry Lane, Suite 1616 Dallas, TX 75225 - 8009 Telephone: (214) 461-1200 Facsimile: (214) 461-1210

ATTORNEYS FOR SURETY MARKETING SOURCE, LLC

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing instrument was served upon the following on this 30th day of April, 2007.

Michael J. Quilling Brent Jason Rodine Quilling Selander Cummiskey & Lownds 2001 Bryan St Suite 1800 Dallas, Texas 75201

Bruce S. Kramer Borod & Kramer Brinkley Plaza 80 Monroe Suite G-1 Memphis, Tennessee 38103

/s/ Kimberly Sims

KIMBERLY M.J. SIMS