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.	§	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.	§	

LPG INVESTMENTS, LLC'S ANSWER TO PLAINTIFF'S COMPLAINT

COMES NOW LPG Investments, LLC ("LPG") and files its Answer in opposition to

Plaintiff's Complaint as follows:

I. <u>SPECIFIC RESPONSES</u>

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

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

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

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

4. LPG is without knowledge or information sufficient to form a belief about the

truth of the averments of paragraph 4 and therefore denies it.

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

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

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

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

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

10. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 10 and therefore denies it.

11. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 11 and therefore denies it.

12. LPG admits the averments of paragraph 12.

13. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 13 and therefore denies it.

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

15. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 15 and therefore denies it.

16. LPG is without knowledge or information sufficient to form a belief about the

truth of the averments of paragraph 16 and therefore denies it.

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

18. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 18 and therefore denies it.

19. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 19 and therefore denies it.

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

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

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

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

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

25. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 25 and therefore denies it.

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

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

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28. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 28 and therefore denies it.

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

30. LPG 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 LPG has denied the averments in paragraphs 1 through 30, they are again denied.

32. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 32 and therefore denies it.

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

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

35. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 35 and therefore denies it.

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

37. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 37 and therefore denies it.

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

39. LPG is without knowledge or information sufficient to form a belief about the

truth of the averments of paragraph 39 and therefore denies it.

40. LPG 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 LPG has denied the averments in paragraphs 1 through 40, they are again denied..

42. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 42 and therefore denies it.

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

44. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 44 and therefore denies it.

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

46. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 46 and therefore denies it.

47. LPG 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 LPG has denied the averments in paragraphs 1 through 47, they are again denied.

49. LPG 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 LPG has denied the averments in paragraphs 1 through 49, they are again denied.

51. LPG 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 LPG has denied the averments in paragraphs 1 through 51, they are again denied.

53. LPG is without knowledge or information sufficient to form a belief about the truth of the averments of paragraph 53 and therefore denies it.

54. LPG denies the averments of paragraph 54.

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

56. LPG denies the averments of paragraph 56.

WHEREFORE, PREMISES CONSIDERED, LPG Investments, LLC prays that the Court render a take-nothing judgment against Plaintiff, that the Court assess costs against Plaintiff and award LPG 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 LPG INVESTMENTS, 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