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,

v.

INTERNATIONAL FIDELITY & SURETY

LIMITED, INTERNATIONAL CONSULTANTS & MANAGEMENT LTD., SURETY MARKETING SOURCE, LLC, KPMG VANUATU, HAWKES LAW, KPMG INTERNATIONAL, BOSWELL, DERMOTT & PAWLETT, 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.

Civil Action No. 3:07-CV-0421-P

ECF

ORDER OF FINAL DEFAULT JUDGMENT AGAINST KPMG INTERNATIONAL

§

On this day, the Court considered Plaintiff's Motion for Entry of Final Default Judgment Against Defendant KPMG International. The Court, having considered the Motion, the attached exhibits, and the Clerk's Entry of Default [Dkt. No. 57] is of the opinion that the Motion should be GRANTED.

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED as follows:

There is no just reason for delay in entering this Final Default Judgment against Defendant KPMG International;

The allegations of Plaintiff's Complaint and his Motion for Entry of Final Default Judgment are accepted as true;

Plaintiff is hereby awarded judgment against Defendant KPMG International for \$48,811,500.00;

Plaintiff is hereby awarded pre-judgment interest on that award at the highest lawful rate accruing from March 6, 2007, until the date of this Order;

Plaintiff is hereby awarded post-judgment interest on all of the forgoing awards at the highest lawful rate accruing from the date of this Order until the date that he receives full satisfaction of all awards and interest.

Signed this 3rd day of October 2007.

JORGE A. SOLIS

UNITED STATES DISTRICT JUDGE