

BOUTIN GIBSON DI GIUSTO HODELL INC.

Chris Gibson, SBN 073353
Maralee MacDonald, SBN 208699
555 Capitol Mall, Suite 1500
Sacramento, California 95814-4603
(916) 321-4444

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

Michael J. Quilling (Tex. Bar No. 16432300) – Admitted Pro Hac Vice
D. Dee Raibourn, III (Tex. Bar No. 24009495) – Admitted Pro Hac Vice
Brent J. Rodine (Tex. Bar No. 24048770) – Admitted Pro Hac Vice
2001 Bryan Street, Suite 1800
Dallas, Texas 75201
Telephone: (214) 871-2100
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Attorneys for Michael J. Quilling
Receiver of Defendants Secure Investment Services, Inc.,
American Financial Services, Inc., and Lyndon Group, Inc.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

SECURE INVESTMENT SERVICES, INC.,
AMERICAN FINANCIAL SERVICES, INC.,
LYNDON GROUP, INC., DONALD F. NEUHAUS,
and KIMBERLY A. SNOWDEN,

Defendants.

Case No. 2:07-cv-01724 GEB CMK

**NOTICE OF MOTION FOR
AUTHORIZATION TO ABANDON
THE ARM-A POLICY**

Date: July 28, 2008

Time: 9:00 a.m.

Courtroom: 10

TO THE PARTIES AND ALL COUNSEL OF RECORD:

On July 28, 2008 at 9:00 a.m., or as soon thereafter as the matter may be heard before the
Honorable Garland E. Burrell, Jr., at the U.S. District Court for the Eastern District of California,

1 501 I Street, Department 10, Sacramento, California, Michael J. Quilling, the Receiver appointed
2 in these proceedings (“Receiver”), will move this Court for an Order authorizing Receiver to
3 abandon the receivership estate’s ownership interest in the ARM-A Policy.
4

5 The motion will be based upon this Notice, Receiver’s Motion for Authorization to
6 Abandon the ARM-A Policy and Declaration of Michael J. Quilling in support of the motion, on
7 the papers on file in this matter and the evidence, testimony or argument received by the Court
8 during the hearing on the motion. A proposed order is submitted contemporaneously with this
9 motion.

10 Dated: June 11, 2008.

11 Respectfully submitted,

12 **BOUTIN GIBSON DI GIUSTO HODELL INC.**
13

14
15 By: /s/ Maralee MacDonald
16 Maralee MacDonald

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

19 Michael J. Quilling (Tex. Bar No. 16432300)
20 D. Dee Raibourn, III (Tex. Bar No. 24009495)
21 Brent J. Rodine (Tex. Bar No. 24048770)

22 Attorneys for Receiver of Defendants Secure
23 Investment Services, Inc., American Financial
24 Services, Inc., and Lyndon Group, Inc.
25
26
27
28

CERTIFICATE OF SERVICE

I hereby certify that on the 11th day of June, 2008, a copy of this notice was served on all interested parties through the Court's electronic filing system. In addition, a copy of this notice was served on the following investors named as owners of the ARM-A Policy by U.S. Certified Mail, Return Receipt Requested:

Mark Damian Chips
10815 Foothill Avenue
Gilroy, CA 95020

Barbara W. Eberle
2485 Grassy Springs Place
Las Vegas, NV 89135

Bill and Mavis Hawk
Family Trust
599 Circlewood Drive
Paradise, CA 95969

/s/ Michael J. Quilling

Michael J. Quilling

BOUTIN GIBSON DI GIUSTO HODELL INC.

Chris Gibson, SBN 073353
Maralee MacDonald, SBN 208699
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Attorneys for Michael J. Quilling
Receiver of Defendants Secure Investment Services, Inc.,
American Financial Services, Inc., and Lyndon Group, Inc.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

SECURE INVESTMENT SERVICES, INC.,
AMERICAN FINANCIAL SERVICES, INC.,
LYNDON GROUP, INC., DONALD F. NEUHAUS,
and KIMBERLY A. SNOWDEN,

Defendants.

Case No. 2:07-cv-01724 GEB CMK

**MOTION FOR AUTHORIZATION
TO ABANDON THE ARM-A
POLICY**

Hearing Date: July 28, 2008

Time: 9:00 a.m.

Judge: Hon. Garland E. Burrell, Jr.

TO THE HONORABLE GARLAND E. BURRELL, JR., UNITED STATES DISTRICT JUDGE:

Michael J. Quilling, the Receiver appointed in these proceedings (“Receiver”), files this Motion for Authorization to Abandon the ARM-A Policy and in support would show the following:

1 1. By Orders dated August 24, 2007 and October 30, 2007, the Receiver was
2 appointed by this Court and charged with having, *inter alia*, “complete and exclusive control,
3 possession and custody of all receivership assets.”

4 2. In that the Receiver was not appointed as to Donald Neuhaus, individually and
5 because some of the insurance policies involving investors were held wholly or partially in his
6 individual name, the Receiver negotiated, and received Court approval of [Dkt. No. 72] a
7 Compromise and Settlement Agreement with Donald Neuhaus. One aspect of the Agreement
8 was that he would transfer all policy interests held in his individual name to the receivership.
9

10 3. One of the assets over which the Receiver assumed control by virtue of the
11 foregoing Orders was life insurance policy number E00071834 in the face amount of
12 \$250,000.00 issued by Protective Life Insurance Company insuring the life of ARM-A
13 (“Policy”).¹

14 4. Books and records available to the Receiver indicate that prior to the appointment
15 of the Receiver, Donald Neuhaus caused himself and 3 other individuals and entities to be
16 registered as partial owners of the Policy on the records of Protective Life Insurance Company.
17 The ownership interest percentage of each was calculated based on the amount invested by each
18 investor. Each investor was also registered as a partial beneficiary of the death benefits available
19 under the Policy. A schedule of the ownership interests held by each investor is set forth in
20 Exhibit 1 attached hereto. As reflected, Donald Neuhaus retained an ownership interest of only
21 55.8%, which translates into the right to receive \$139,500.00 upon the death of the insured.
22

23 5. The annual premium with respect to the Policy which is paid on a quarterly basis
24 for 2008 is \$76,334.40. Despite only owning 55.8% of the Policy, since his appointment through
25

26
27 ¹ In order to protect the identity of the insured from those who may be interested in their early death, the
28 Receiver will use an identifier comprised of the first three letters of the last name and the first letter of the first
name. John Smith = SMI-J. If the policy covers two individuals, John and Sally Smith, the identifier is SMI-
J&S. If there are multiple policies on the insured a number designation follows – SMI-J&S(1).

1 April 30, 2008, the Receiver has paid 100% of the premium required when due for a total of
2 \$57,250.80 during the period. Although the premium for 2009 and subsequent years is not
3 known, generally premiums increase each year on average between 4 and 5 percent depending
4 on the age of the insured and the company.

5 6. With multiple owners and beneficiaries, the Policy has no value on the market,
6 cannot be sold and, in its current state, the Policy is worthless to the receivership. If, however,
7 all partial ownership interests were transferred to the receivership then, if necessary, the Policy
8 could be sold and the funds contributed to the pool of funds to be shared by all investors [see
9 Dkt. No. 56 – Order Pooling Assets]. Accordingly, on March 18, 2008 the Receiver began
10 sending a letter to each partial owner of the Policy requesting that they transfer their ownership
11 interest to the receivership in exchange for a claim against the receivership. A sample of the
12 letter is attached as Exhibit 2. As of June 6 2008, only one investor holding an aggregate of
13 15.0% of the Policy ownership has signed and returned forms transferring their interests to the
14 receivership. This investor is listed on the schedule attached hereto as Exhibit 3 as are the
15 investors who have not returned their forms. Combined with the percentage already held by the
16 receivership, the Receiver now controls 70.8% of the Policy.

17 7. In an effort to encourage the remaining investors to transfer their interest, the
18 Receiver began calling some of the owners to see if he could answer any questions they might
19 have. When contacted, several of the owners were hostile and flatly refused to consider the
20 matter and vowed to never cooperate with the Receiver. Accordingly, it has become abundantly
21 clear to the Receiver that continued efforts to obtain complete ownership of the Policy is an
22 exercise in futility and does not justify further expenditure of effort and fees by the receivership.

23 8. Thus, a couple of options exist as to how to proceed with the Policy to-wit: (1)
24 leave things as they are; (2) have the Receiver bill each investor for their share of the premiums
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1 as they become due; or (3) have the receivership abandon its interest in the Policy and leave the
2 remaining owners to fend for themselves. Each option is discussed below.

3 9. Option 1. Leaving things as they are does not make sense, financial or otherwise,
4 for the receivership. The receivership has and will have to continue to borrow funds under its
5 line of credit to pay 100% of the premium when the receivership only owns 55.8% of the Policy.
6 In addition, the receivership will continue paying \$50.00 per month to National Viatical, Inc. to
7 monitor the Policy, the health of the insured and process premiums in addition to fees and
8 expenses relating to legal counsel. Moreover, since the Policy cannot be sold, there is no exit
9 strategy other than to await the death of the insured and that could take years even though the
10 insured is 81 years of age. The out of pocket cost to the receivership is about to exceed the
11 amount it will ever receive in death benefits, and unless something is done very quickly, the
12 extremely high premiums on this Policy will soon exceed the entire death benefit of the Policy.
13

14 10. Option 2. The Receiver has also considered the possibility of continuing to
15 conduct the business of the Policy and cover future premium requirements by requesting that the
16 Court order that individual investors pay their respective percentage of the premium when due.
17 Several investors have told the Receiver that they do not have the financial ability to pay their
18 share of the premium. But even if they could, such an alternative will be extremely burdensome
19 to the receivership in terms of legal fees and will not bring any benefit to the receivership unless
20 the insured was to die before the conclusion of the receivership because there is no ability to sell
21 the Policy instead of continuing to hold it. In addition, in a matter of just a couple more years,
22 the amount of premiums paid in that time period will exceed the entire death benefit under the
23 Policy.
24

25 11. Option 3. The only alternative which makes financial sense for the receivership is
26 for the Receiver to abandon the estate's 55.8% ownership interest and to allow the other partial
27 owners to formulate their own devices by which to obtain funds to timely pay the premium.
28

1 Unfortunately, the likely reality of such a scenario is that the Policy will lapse very quickly due
2 to nonpayment of premium because many of the investors have indicated to the Receiver that
3 they simply do not have the financial ability to continue paying premiums for even a short
4 period of time much less throughout the continued lifetime of the insured. It is indeed
5 unfortunate that the refusal of a few investors will likely bring about a complete loss of the
6 investment of all of them, but there is simply no way around the current stalemate which exists.

7
8 12. The Receiver requests the Court schedule an evidentiary hearing to allow a
9 complete record to be developed which justifies the action requested by the Receiver and to
10 allow interested investors who hold ownership interests in the Policy to present their positions to
11 the Court. If, at the conclusion of the hearing, the Court decides that the Receiver should be
12 allowed to abandon the receivership estate's interest in the Policy, the Receiver will provide to
13 each such owner a list of contact information for each known investor holding an interest in the
14 Policy so that they can try to organize to save the Policy from lapsing. The Receiver will also
15 serve a copy of this motion upon each investor who holds an ownership interest in the Policy and
16 notify them of any hearing date.

17
18 WHEREFORE, PREMISES CONSIDERED, the Receiver requests that the Court
19 schedule an evidentiary hearing to consider the Receiver's request to abandon the receivership
20 estate's ownership interest in the ARM-A Policy and for such other and further relief, general or
21 special, at law or in equity, to which the Receiver may show himself justly entitled.
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1 Dated: June 11, 2008.

Respectfully submitted,

3 /s/ Michael J. Quilling

4 MICHAEL J. QUILLING (Tex. Bar No. 16432300)
5 D. DEE RAIBOURN, III (Tex. Bar No. 24009495)
6 BRENT J. RODINE (Tex. Bar No. 24048770)

7 Attorneys for Receiver
8 QUILLING, SELANDER, CUMMISKEY &
9 LOWNDS, P.C.

10 MARALEE MacDONALD
11 BOUTIN GIBSON DI GIUSTO HODELL INC.
12 Attorneys for Receiver

13 **CERTIFICATE OF SERVICE**

14 I hereby certify that on the 11th day of June, 2008, a copy of this motion was served on all
15 interested parties through the Court's electronic filing system. In addition, a copy of this motion
16 was served on the following investors named as owners of the ARM-A Policy by U.S. Certified
17 Mail, Return Receipt Requested:

18 Mark Damian Chips
19 10815 Foothill Avenue
20 Gilroy, CA 95020

Barbara W. Eberle
2485 Grassy Springs Place
Las Vegas, NV 89135

Bill and Mavis Hawk
Family Trust
599 Circlewood Drive
Paradise, CA 95969

21 /s/ Michael J. Quilling

22 Michael J. Quilling
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Exhibit “1”

ARM-A

Investor	Ownership Interest	Amount Invested
Mark Damian Chips	14.20%	\$ 25,000.00
Barbara Eberle	15.00%	\$ 20,000.00
Bill and Mavis Hawk Family Trust	7.50%	\$ 10,000.00
Bill and Mavis Hawk Family Trust	7.50%	\$ 10,000.00
Michael J. Quilling, Receiver	55.80%	\$ -
TOTAL	100.00%	\$ 65,000.00

Exhibit “2”



Michael J. Quilling
BOARD CERTIFIED
BUSINESS BANKRUPTCY LAW
AND CIVIL TRIAL LAW
TEXAS BOARD OF LEGAL SPECIALIZATION

Telephone: 214.871.2100
Facsimile: 214.871.2111

March 18, 2008

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

Re: Case No. 2:07-CV-01724-LEW-CMK; Securities and Exchange Commission v. Secure Investments Services, Inc., American Financial Services, Inc., Lyndon Group, Inc., Donald F. Neuhaus, and Kimberly A. Snowden; U. S. District Court, Eastern District of California

Re: Insured Name:
Policy No.: E00071834

Dear

As you are probably aware, I am the Receiver appointed by the United States District Court for the Eastern District of California with respect to the above-referenced case. In connection with performing my duties I have taken possession of the books and records of the companies and have been administering the insurance policies (*i.e.*, paying the premiums and monitoring for the death of an insured). One of those policies is Policy No. E00071834 issued by Protective Life Insurance Company covering the life of

I am writing to you because the books and records I have reviewed indicate that you have an ownership interest equal to % of the death benefit associated with the policy. Since my appointment, I have been paying 100% of the premiums which are due with respect to the policy. The annual premium at this time is approximately \$76,334.40. When I was appointed, there was very little money available to pay premiums. In order to do so I have had to borrow the money from the bank. Although I have arranged to borrow a total of \$3 million if necessary, I cannot keep doing so forever so I am exploring other possibilities, including a sale of all or some of the policies.

In order for me to formulate a plan to get as much money back to investors as quickly as possible, I need your assistance. In particular, I ask that you sign the enclosed document where indicated and return it to me in the enclosed envelope. If you sign the document, you will be transferring your % ownership interest to me in my capacity as Receiver. If I can find a buyer for the policy the fact that you have transferred the interest to me will make the sale process much easier

March 18, 2008

Page 2

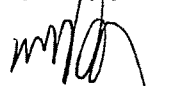
easier and faster. By transferring your interest to me you are giving up your ownership interest in the policy but you will have a claim for the principal amount you invested against the receivership estate. If you choose not to assign your interest, then, as more fully explained in the next paragraph, you will have to begin paying your share of the annual premium which right now is approximately \$

This amount will increase in the future and may have to be paid for many years depending on when the insured dies.

If you decide to sign and return the enclosed form, I will hold it until I hear back from all the other partial owners. If some of the owners indicate that they are not willing to sign the form, then I may very well abandon the policy and quit paying premiums, in which event partial owners such as you will have to find a way to pay the premiums yourselves. I hope that I do not have to take that course of action because I want to do as much as I can to help you receive as much of your investment as possible.

If you have any questions at all, please call me and I will be happy to discuss the matter with you. In the alternative, please feel free to contact Steve Harr, the Examiner appointed in these proceedings. As Examiner, his role is to communicate with investors regarding how their interests are impacted by what I do as Receiver. Mr. Harr's phone number is (214) 855-7500, and he can be contacted at www.examinersis.com.

Very truly yours,



Michael J. Quilling

MJQ/ja
Enclosures

cc: Tom Eme, Securities & Exchange Commission
Steve Harr, Examiner
Catrina Tipton, National Viatical, Inc.
Maralee MacDonald, Esq.

Exhibit “3”

ARM-A

Signed Transfer Forms Returned to Receiver

Investor	Ownership Interest
Bill and Mavis Hawk Family Trust	7.50%
Bill and Mavis Hawk Family Trust	7.50%
SUB-TOTAL	15.00%
Michael J. Quilling, Receiver	55.80%
TOTAL	70.80%

ARM-A

Transfer Forms Not Returned to Receiver

Investor	Ownership Interest
Mark Damian Chips	14.20%
Barbara Eberle	15.00%
TOTAL	29.20%

BOUTIN GIBSON DI GIUSTO HODELL INC.

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Attorneys for Michael J. Quilling
Receiver of Defendants Secure Investment Services, Inc.,
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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

SECURE INVESTMENT SERVICES, INC.,
AMERICAN FINANCIAL SERVICES, INC.,
LYNDON GROUP, INC., DONALD F. NEUHAUS,
and KIMBERLY A. SNOWDEN,

Defendants.

Case No. 2:07-cv-01724 GEB CMK

DECLARATION OF RECEIVER
MICHAEL J. QUILLING IN SUPPORT
OF MOTION FOR AUTHORIZATION
TO ABANDON THE ARM-A POLICY

Hearing Date: July 28, 2008

Time: 9:00 a.m.

Judge: Hon. Garland E. Burrell, Jr.

Michael J. Quilling, the Receiver appointed in these proceedings, respectfully submits the following Declaration in support of the Motion for Authorization to Abandon the ARM-A Policy, and declares:

1 1. I am an attorney at law and a shareholder of Quilling, Selander, Cummiskey, &
2 Lownds, P.C. I am the Court appointed receiver and admitted *pro hac vice* in this matter. I
3 make this declaration based on my own personal knowledge and could competently testify
4 regarding the facts below if called to do so.
5

6 2. One of the assets over which I assumed control as Receiver is life insurance
7 policy number E00071834 in the face amount of \$250,000.00 issued by Protective Life
8 Insurance Company insuring the life of ARM-A ("Policy"). In order to protect the identity of the
9 insured from those who may be interested in their early death, I use an identifier comprised of
10 the first three letters of the last name and the first letter of the first name of the insured.
11

12 3. Books and records available to me indicate that prior to the appointment of the
13 Receiver, Donald Neuhaus caused himself and 3 other individuals and entities to be registered as
14 partial owners of the Policy on the records of Protective Life Insurance Company. The
15 ownership interest percentage of each was calculated based on the amount invested by each
16 investor. Each investor was also registered as a partial beneficiary of the death benefits available
17 under the Policy. A schedule of the ownership interests held by each investor is set forth in
18 Exhibit 1 attached to the Motion for Authorization to Abandon the ARM-A Policy. Exhibit 1 is
19 true and correct to the best of my knowledge. As reflected, Donald Neuhaus retained an
20 ownership interest of only 55.8%, which translates into the right to receive \$139,500.00 upon the
21 death of the insured. Transfer of this partial beneficial interest is in the process of being
22 transferred into the name of the receiver.
23

24 4. The annual premium with respect to the Policy which is paid on a quarterly basis
25 for 2008 is \$76,334.40. Despite only owning 55.8% of the Policy, from August 24, 2007
26 through April 30, 2008, the receivership has paid 100% of the premium required when due for a
27
28

1 total of \$57,250.80 during the period. Although the premium for 2009 and subsequent years is
2 not known, generally premiums increase each year on average between 4 and 5 percent
3 depending on the age of the insured and the company.

4
5 5. With multiple owners and beneficiaries, the Policy has no value on the market,
6 cannot be sold and, in its current state, the Policy is worthless to the receivership. If, however,
7 all partial ownership interests were transferred to the receivership then, if necessary, the Policy
8 could be sold and the funds contributed to the pool of funds to be shared by all investors.

9
10 6. On March 18, 2008, I began sending a letter to each partial owner of the Policy
11 requesting that they transfer their ownership interest to the receivership in exchange for a claim
12 against the receivership. A true and correct copy of sample of the letter is attached as Exhibit 2
13 to the Motion for Authorization to Abandon the ARM-A Policy. As of June 6, 2008, only one
14 investor holding an aggregate of 15.0% of the Policy ownership has signed and returned forms
15 transferring their interest to the receivership. This investor is listed on the schedule attached to
16 the Motion for Authorization to Abandon the ARM-A Policy as Exhibit 3, as are the investors
17 who have not returned their forms. Exhibit 3 is true and correct to the best of my knowledge.
18 Combined with the percentage already held by the receivership, as Receiver, I now control
19 70.8% of the Policy.

20
21 7. In an effort to encourage the remaining investors to transfer their interest, I, along
22 with other attorneys in my office at my direction, began calling some of the owners to see if I
23 could answer any questions they might have. When contacted by me, several of the owners were
24 hostile and flatly refused to consider the matter and vowed to never cooperate with me or the
25 receivership. Based on these refusals, I believe that continued efforts to obtain complete
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1 ownership of the Policy is an exercise in futility and does not justify further expenditure of effort
2 and fees by the receivership.

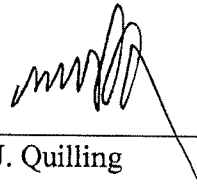
3 8. If the receivership were to continue to pay premiums on the Policy, the premiums
4 would be funded by the receivership's line of credit.

5
6 9. In addition, the receivership would need to continue paying \$50.00 per month to
7 National Viatical, Inc. to monitor the Policy, the health of the insured, and process premiums, in
8 addition to fees and expenses relating to legal counsel. The insured on the Policy is 81 years of
9 age. The out of pocket cost to the receivership is about to exceed the amount it will ever receive
10 in death benefits on the Policy.

11 10. I have been notified that several investors cannot afford to pay their share of the
12 premiums on the Policy.

13
14 I declare under penalty of perjury under the laws of the State of California that the
15 foregoing is true and correct of my own personal knowledge except those matters stated on
16 information and belief, and as to them, I believe them to be true.

17 Executed on June 11, 2008, at Dallas, Texas.

18
19
20 A handwritten signature in black ink, appearing to read "Michael J. Quilling", is written above a horizontal line. The signature is stylized and somewhat cursive.

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28 Michael J. Quilling

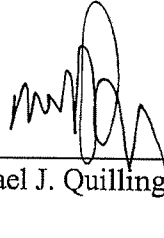
CERTIFICATE OF SERVICE

I hereby certify that on the 11th day of June, 2008, a copy of this declaration was served on all interested parties through the Court's electronic filing system. In addition, a copy of this declaration was served on the following investors named as owners of the ARM-A Policy by U.S. Certified Mail, Return Receipt Requested:

Mark Damian Chips
10815 Foothill Avenue
Gilroy, CA 95020

Barbara W. Eberle
2485 Grassy Springs Place
Las Vegas, NV 89135

Bill and Mavis Hawk
Family Trust
599 Circlewood Drive
Paradise, CA 95969



Michael J. Quilling

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1 UNITED STATES DISTRICT COURT
2 EASTERN DISTRICT OF CALIFORNIA
3 SACRAMENTO DIVISION

4 SECURITIES AND EXCHANGE COMMISSION,

Case No. 2:07-cv-001724 GEB CMK

5 Plaintiff,

**[PROPOSED] ORDER
AUTHORIZING ABANDONMENT
OF THE ARM-A POLICY**

6 v.

7 SECURE INVESTMENT SERVICES, INC.,
8 AMERICAN FINANCIAL SERVICES, INC.,
9 LYNDON GROUP, INC., DONALD F. NEUHAUS,
and KIMBERLY A. SNOWDEN,

10 Defendants.

11
12 The matter having come before the Court on Receiver Michael J. Quilling's Motion for
13 Authorization to Abandon the ARM-A Policy, the Court, having considered the motion, the
14 attached exhibits, the pleadings on file and evidence, testimony and argument received by the
15 Court during the hearing on the motion, and the Court finding good cause therefore,

16 IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the Receiver's
17 motion is GRANTED and the Receiver is authorized to abandon the receivership estate's interest
18 in the life insurance policy number E00071834 in the face amount of \$250,000.00 issued by
19 Protective Life Insurance Company, referred to in Receiver's motion as the ARM-A Policy.

20 SIGNED this _____ day of _____, 2008.

21
22
23 _____
24 UNITED STATES DISTRICT JUDGE
25 HONORABLE GARLAND E. BURRELL, JR.
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