

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
WEST PALM BEACH DIVISION
www.flsb.uscourts.gov

In re:

CHAPTER 11

PALM BEACH FINANCE PARTNERS, L.P.,
PALM BEACH FINANCE II, L.P.,

Debtors.

Case No. 09-36379-PGH
Case No. 09-36396-PGH
(Jointly Administered)

**LIQUIDATING TRUSTEE’S OBJECTION TO MOTION FOR (I) LEAVE TO FILE
A PROOF OF CLAIM AFTER THE BAR DATE AND (II) AN ORDER DEEMING
SUCH PROOF OF CLAIM TO BE TIMELY FILED [ECF No. 3103]**

Barry E. Mukamal (“*Trustee*”), in his capacity as Liquidating Trustee for the Palm Beach Finance Partners Liquidating Trust and the Palm Beach Finance II Liquidating Trust, files this Objection (“*Objection*”) to the *Motion for (I) Leave to File a Proof of Claim After the Bar Date and (II) an Order Deeming Such Proof of Claim to be Timely Filed* [ECF No. 3103] (“*Motion*”), filed by Sky Bell Select, LP (“*Movant*”). In support, the Trustee states as follows.¹

The Motion should be denied. By its Motion, Movant is attempting to increase its recovery at the expense of other similarly situated equity holders. The question that perhaps the Court should consider when reviewing the Motion is: Why now? What happened that caused Movant to all of a sudden retain counsel and proceed with this attempt to file a proof of claim and have it deemed timely filed?

Something did happen. On November 15, 2016, after notice to all parties interest, the Liquidating Trustee participated in a mediation (“*Mediation*”) conducted by Harley Riedel

¹ Capitalized terms not defined in this Objection shall have the meaning ascribed to such term as set forth in the Motion.

(“*Mediator*”) that addressed the impact of 11 U.S.C. § 510(b) on limited partner (“*LP*”) claims in the estates of the Debtors. Movant, along with certain other LPs, participated in the Mediation.

During the Mediation, the Liquidating Trustee and LPs present considered and agreed upon a distribution scheme for LPs that treats LPs differently, depending on whether they filed proofs of claim and made redemption requests prior to the Petition Date. The Motion seeking approval of the proposed distribution scheme *agreed to by the LPs at the Mediation* will come before the Court for approval upon separate motion.² As a result of the knowledge it gained from participating in the Mediation, Movant now seeks to advance its position at the expense of other LPs prior to the Court’s consideration of the distribution scheme.

Movant’s attempt to take advantage of the information it gained in the Mediation should not be countenanced by this Court. While it is true that the Liquidating Trustee, in other circumstances *prior to the Mediation* raised no objection (or limited objection) to motions to file late filed claims, he has not and will not agree to any attempt to file a late filed claim after the Mediation. This is because other parties at the Mediation agreed to the proposed distribution scheme with an understanding of the universe of claims and how such claims would be characterized. Changes to those categorizations could detrimentally affect other LPs that must share *pari passu* in any distribution with similarly categorized LPs.

Moreover, allowing Movant’s claim would likely encourage other LPs to file similar motions seeking to file late filed claims which could, if granted, drastically change the recoveries anticipated by LPs that participated in the Mediation and negotiated the terms of, and ultimately agreed to, the distribution scheme that will be proposed to the Court. In the meantime, the Trustee could be hamstrung with litigating the merits of such motions.

² The Motions seeking approval of the proposed distribution scheme are being finalized and will be circulated to the LPs present at the Mediation – including Movant – this week and will be filed in the near future.

Put differently, the Mediation, which successfully resolves a complicated issue with respect to the impact of §11 U.S.C. § 510(b) was of great benefit to the Debtors' estates, and Movant's attempt to, in effect, take advantage of inside knowledge gained at Mediation to advance its own interests at the expense of other similarly situated creditors at this very late date, many years after the deadline to file proofs of claim, is prejudicial to the estates and should be rejected.

With respect to the Motion itself, Movant (incorrectly) argues that it has established excusable neglect because (1) the address listed on the Notice of Chapter 11 Bankruptcy Case, Meeting of Creditors and Deadlines sent by the Clerk to creditors and equity holders on December 3, 2009 was not current³ and (2) Equity security holders were "instructed" by the Chapter 11 Trustee on a website "not to file a proof of claim"⁴ if their names appeared on the Debtors' Schedules and List of Security Holders. Both excuses are meritless and certainly do not rise to the level of excusable neglect.

With respect to Movant's first excuse, Movant does not assert that it never had notice of the bar date prior to its passing. Indeed, the only assertion regarding the address on the Notice sent in December 2009 is that it was sent to the home address of Geoffrey Gotsch. Moreover, the affidavit of Geoffrey Gotsch makes clear that after he left SBAM in April 2009, he "submitted a forwarding notice to the United States Postal Service, requesting that all mail addressed to SBAM or any of the funds it managed be forwarded to Gary Marks address in Hawaii."⁵

Should the Court assume Mr. Marks never got any of SBAM's mail, or is the Court supposed to assume Mr. Marks received mail, just not the Notice? Either way, Movant is asking

³ Movant argues that the address listed for it on the Notice ceased to be its address in April 2009. The notice was sent in December 2009.

⁴ Motion at ¶17.

⁵ See Affidavit of Geoffrey Gotsch at ¶12.

the Court to find excusable neglect based on assumptions which, when tested, do not pass the smell test. For example, the United States Postal Service advises on its website that once a forward mail request is received, mail will be forwarded for *one year* after the request.⁶ In this case, the address changed in April 2009. The Notice was sent in December 2009; well within the year mail was forwarded to Mr. Marks. Movant's excuse is simply not plausible and certainly does not establish a basis for a finding of excusable neglect.

Even if we were to assume that Mr. Marks never received the Notice sent in 2009, it does not follow that Mr. Marks did not have ample opportunity during the long history of this case to file a proof of claim long before now.

As noted on the attached composite Exhibit A, Mr. Marks has been in contact with counsel for the Trustee since at least September 2, 2010 when he first identified his role as "GP" of Sky Bell Select among other entities. On September 3, 2010, Mr. Budwick corresponded with Mr. Marks and advised:

Attached are the 2 status letters we sent. Also attached are the list of limited partners with mailing addresses that the Palm Beach entities filed with the Bankruptcy Court under penalty of perjury. The addresses that the Debtors put on that list are the addresses that we and the Clerk's office have used. There is also a website with additional information: <http://www.palmbeachfinanceinfo.com/>.

Clearly, Mr. Marks was advised of the addresses used for limited partners such as Movant, and he was also advised of the existence of the website which clearly advised of the claims bar date of April 2010. Mr. Marks responded that he "did not see the names of any of our funds on the creditor list. How can I add them on?" G. Marks to M. Budwick, Sept. 3, 2010 at 5:19 p.m..

Mr. Budwick responded:

⁶ See <http://help.virtualpostmail.com/article/85-how-to-file-change-of-address-with-usps>.

The deadline to file claims passed in April but a number of limited partners have filed late claims and until the Court considers confirmation of the liquidating plan (scheduled for October 19th), the Trustee has not opposed the filing of late claims. It is not my place to advise you whether or not to file a late claim. However, if you choose to do so, you are required to file a motion for leave to file a late claim. *If such a motion were filed promptly, the Trustee would not oppose it.* Let me know if you have any questions. If you have a lawyer I would be happy to speak with him or her.

Email from M. Budwick to G. Marks, Sept. 3, 2010 at 11:32 p.m.

Mr. Marks responded:

I've been advised by council that since the four fund of funds I am overseeing are limited partners we do not have to file anything as far as they can tell. We just need to make sure we are on the limited partner list. We are not "creditors." So we don't have to file as a creditor would.

Therefore, as far as council understands it, as long as you can confirm our four funds are on the official LP list we have no need to take any other action or fill out anything at the present time.

Is this correct? Or is there some action that was requested of limited partners and/or funds of funds invested in Palm Beach that council and I am not aware of? As previously stated to you on the phone, before you and I spoke I had no idea what was going on, nor did we receive any of the investor letters.

G. Marks to M. Budwick, Sept. 4, 2010 at 1:21 p.m.

Mr. Budwick responded to Mr. Marks (after having received a follow up email on Sept. 7, 2010 asking Mr. Budwick to advise Mr. Marks on the above correspondence):

Unfortunately, its not my place to advise you whether to file a claim or not. I can tell you that some LP's have and some have not.

M. Budwick to G. Marks, Sept. 7, 2010 at 2:31 p.m.

So what do we learn from this exchange? First, Mr. Marks was well aware of the bar date and the implications of the bar date having passed as early as September 2010. Second, Mr. Marks was advised by Mr. Budwick that the Trustee would not oppose a *promptly* filed motion to allow late filed claim (being before confirmation of the Plan). Third, Mr. Marks was advised

by *his own counsel* with respect to whether he should file a proof of claim or interest (which he chose not to do), and Mr. Budwick correctly informed Mr. Marks that he could not give Mr. Marks legal advice on whether to file a proof of claim, but that some LPs had filed proofs of claim and some had not.

Thus, to the extent Movant had an issue with its classification as equity on the Debtors' schedules, the time for filing a motion allowing it to file a late filed claim was when Mr. Marks became aware of the bar date, which the email correspondence shows he had actual notice of in September 2010. Accordingly, Movant's motion is at best untimely, but it certainly does not establish a basis for a finding of excusable neglect.

Movant's second argument, that Equity security holders were "instructed" by the Chapter 11 Trustee on a website "not to file a proof of claim" is simply wrong. Movant fails to fully describe exactly what website it is referring to, what exactly the website said with respect to the filing of proofs of claim or how the language in the website was misleading. That said, the Liquidating Trustee will assume, for purposes of this Objection, that Movant was referring to the website found at: <http://palmbeachfinanceinfo.com/> ("**Website**").

Contrary to what Movant argues, nowhere on the Website does it "instruct" equity security holders "not to file a proof of claim" if they are listed on the schedules. Rather, the Website provides: "[F]iling a proof of claim *is not necessary* if the creditor's claim is scheduled (but is not listed as disputed, contingent, or unliquidated by the debtor) because the debtor's schedules are deemed to constitute evidence of the validity and amount of those claims."⁷

But the Website also states: "It is the responsibility of the creditor [or equity holder] to determine whether the claim [or interest] is accurately listed on the debtor's schedules." Since

⁷ <http://palmbeachfinanceinfo.com/filingproof.shtml>. ("Generally, most of the provisions that apply to proofs of claim, as discussed above, are also applicable to proofs of interest.")

Movant cites the Website, it can be assumed Movant was aware of the Website (and the correspondence with Mr. Budwick proves he had actual knowledge of it in 2010) and its admonition that creditors [and equity holders] bear responsibility for ensuring information on the schedules is accurate, and if not, file a proof of claim or interest. There is nothing misleading about this information. The website is true, accurate and complete, and under no circumstances should the Movants' subjective belief or reading be construed in any way to the contrary.

Finally, and perhaps most importantly, granting the relief requested by Movant would be prejudicial to the Estates at this late date. This is manifestly evident for at least two reasons. First, other LPs that were present at the Mediation that agreed to the proposed distribution scheme, did so with the understanding that those LPs that made redemption requests prior to the Petition Date and filed proofs of claim and would be treated more favorably than those LPs that made redemption requests prior to the Petition date but did not file proofs of claim. Were the Court to grant the requested relief, such LPs that filed proofs of claim would have their recovery diluted by Movant's late filed claim.

Second, were Movant to be successful in having its late filed claim deemed timely, other similarly situated LPs would be incentivized to rush to file their own copycat motions which, if granted, would further deplete the recoveries of those LPs that made redemption requests and also filed proofs of claim. Pandora's box should not be opened. The entire foundation for the agreement made at Mediation could unravel, and the Liquidating Trustee would then be forced to incur the cost and expense of litigating § 510(b) issues that were resolved at the Mediation.

Based on the foregoing, the Trustee submits that the Motion should and must be denied. In any event, the Trustee reserves all rights to object to the substance of the claim, to the extent necessary and appropriate, following the filing of the claim.

WHEREFORE, the Trustee requests that this Court enter an Order denying the Motion, and granting such further relief this Court deems just and proper.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on December 21, 2016, via the Court’s Notice of Electronic Filing upon the Registered Users listed on the attached Exhibit 1, via Regular U.S. Mail upon the parties listed on the Court’s Manual Notice List attached as Composite Exhibit 2, the Court’s Matrices in Case No. 09-36379-BKC-PGH and Case No. 09-36396-BKC-PGH attached as Composite Exhibit 3⁸, and those additional addresses set forth on Composite Exhibit 4 and via electronic mail upon Thomas M. Messina, Esq., Messina, P.A., tmessana@messana-law.com.

s/ Peter D. Russin

Peter D. Russin, Esquire
Fla. Bar No. 765902
prussin@melandrussin.com
James C. Moon, Esquire
Florida Bar No. 938211
jmoon@melandrussin.com
MELAND RUSSIN & BUDWICK, P.A.
3000 Southeast Financial Center
200 South Biscayne Boulevard
Miami, Florida 33131
Telephone: (305) 358-6363
Telecopy: (305) 358-1221

Attorneys for the Liquidating Trustee

⁸ “ADDL” means these additional parties served as a courtesy. See Composite Exhibit 4.

“BAD” means that it is a known bad address; hence, no service by mail.

“DUP” means that the address appears more than once on this exhibit and is only being served one time by mail.

“NEF” means that service was made by Notice of Electronic Filing as set forth on Exhibit 1 and is not being additionally served by mail.

“NNR” means no notice is required.

“PBFP” means that entity appears on both matrices and only being served once.

“N-WD” means no notice required as such party has filed a Notice of Withdrawal with this Court.

James C. Moon

From: Michael Budwick
Sent: Tuesday, September 7, 2010 2:31 PM
To: 'Gary Marks'
Subject: RE: PBF: Sky Bell Asset Management's 4 funds of funds

Gary,

Unfortunately, its not my place to advise you whether to file a claim or not. I can tell you that some LP's have and some have not. The plan and disclosure statement explain the expected distribution process. I am happy to speak with your lawyer if you think that would be helpful. I will be out much of tomorrow and then all of thursday and friday and then back in the office Monday. I will be in the office today until about 5:45 pm eastern time.

- Michael

From: Gary Marks [mailto:gmarks77@aol.com]
Sent: Tuesday, September 07, 2010 2:27 PM
To: Michael Budwick
Subject: Fwd: PBF: Sky Bell Asset Management's 4 funds of funds

Michael:

Please advise! I want to get this right.

Thanks so much.

Gary Marks

Begin forwarded message:

From: Gary Marks <gmarks77@aol.com>
Date: September 4, 2010 7:20:36 AM HST
To: Michael Budwick <mbudwick@melandrussin.com>
Subject: Re: PBF: Sky Bell Asset Management's 4 funds of funds

Michael:

I've been advised by council that since the four fund of funds I am overseeing are limited partners we do not have to file anything as far as they can tell. We just need to make sure we are on the limited partner list. We are not "creditors." So we don't have to file as a creditor would.

Therefore, as far as council understands it, as long as you can confirm our four funds are on the official LP list we have no need to take any other action or fill out anything at the present time.

Is this correct? Or is there some action that was requested of limited partners and/or funds of funds invested in Palm Beach that council and I am not aware of? As previously stated to you on the phone, before you and I spoke I had no idea what was going on, nor did we receive any of the investor letters.

With Lancelot, we filled out a VIM statement stating our losses. With Palm Beach, having heard nothing, we have done nothing. But we certainly are prepared to follow any requests or guidance.

Can you please help guide me through the process that everyone is supposed to have taken to be in line for recovery so we are legally in compliance?

Thanks,
Gary Marks
Sky Bell Asset Management, LLC

On Sep 3, 2010, at 11:32 AM, Michael Budwick wrote:

The deadline to file claims passed in April but a number of limited partners have filed late claims and until the Court considers confirmation of the liquidating plan (scheduled for October 19th), the Trustee has not opposed the filing of late claims. It is not my place to advise you whether or not to file a late claim. However, if you choose to do so, you are required to file a motion for leave to file a late claim. If such a motion were filed promptly, the Trustee would not oppose it. Let me know if you have any questions. If you have a lawyer I would be happy to speak with him or her.

From: Gary Marks [mailto:gmarks77@aol.com]
Sent: Friday, September 03, 2010 5:19 PM
To: Michael Budwick
Subject: Re: PBF

Michael:

I did not see the names of any of our funds on the creditor list. How can I add them on?

On Sep 3, 2010, at 11:01 AM, Michael Budwick wrote:

Gary,

Attached are the 2 status letters we sent. Also attached are the list of limited partners with mailing addresses that the Palm Beach entities filed with the Bankruptcy Court under penalty of perjury. The addresses that the Debtors put on that list are the addresses that we and the Clerk's office have used. There is also a website with additional information: <http://www.palmbeachfinanceinfo.com/>

A plan of liquidation with a disclosure statement will be mailed to parties next week. I will ask my office to send those materials to your Hawaii address. We will also add your Hawaii mailing address for future status letters.

If you have any further questions, pls call or email.

- Mike

From: Michael Budwick
Sent: Thursday, September 02, 2010 6:21 PM
To: 'Gary Marks'
Subject: RE: Fund and Contact Info

Gary,

Yes, I did. I will followup with my paralegal tomorrow. Thanks for taking the time to speak.

- Mike

From: Gary Marks [mailto:gmarks77@aol.com]
Sent: Thursday, September 02, 2010 6:19 PM
To: Michael Budwick
Subject: Fwd: Fund and Contact Info

Mike:

Let me know if you received this so I can rest assured we're officially in touch.

Thanks,
Gary

Begin forwarded message:

From: Gary Marks <gmarks77@aol.com>
Date: September 2, 2010 11:16:30 AM HST
To: mbudwick@melandrussin.com
Subject: Fund and Contact Info

Dear Mike:

Please note that I am the GP or co-GP of the following funds:

Sky Bell Select invested in PB 1 and PB II.
Agile Sky Alliance Fund invested in PB 1 and PB II.
Eden Rock Finance Fund invested in PB 1
Sky Bell Offshore invested in PB Offshore

Please send all currently relevant investor letters and filings for us to sign.

Thank you for today's conversation.

Contact Info:

Gary Marks

Sky Bell Asset Management LLC

3114 N. Noho Loihi Way

Kihei, Hi 96753

Phone: 808 875 7167

Manual Notice List for both cases: 09-36379 and 09-36396

The following is the list of **parties** who are **not** on the list to receive email notice/service for this case (who therefore require manual noticing/service). You may wish to use your mouse to select and copy this list into your word processing program in order to create notices or labels for these recipients.

Michael B Apfeld
780 North Water Street
Milwaukee, WI 53202

James F Bendernagel
1501 K St, NW
Washington, DC 20005

John B Berringer
599 Lexington Ave 22nd Fl
New York, NY 10022

Debra Bogo-Ernst
71 S Wacker Drive
Chicago, IL 60606

Sean O'D. Bosack
833 East Michigan Street
Suite 1800
Milwaukee, WI 53202

Carl D. Ciochon
1111 Broadway 24th Floor
Oakland, CA 94607

Alicia C. Davis
330 N Wabash Ave #2800
Chicago, IL 60611

Andrew Davis
150 S Fifth St. #2300
Minneapolis, MN 55402

Gregory W Deckert
12912 63 Ave N
Maple Grove, MN 55369

Mary Sue Donohue
5355 Town Center Rd #801
Boca Raton, FL 33486

Gonzalo R Dorta
334 Minorca Ave
Coral Gables, FL 33134

Edward J Estrada
599 Lexington Ave 22 Flr
New York, NY 10022

William Evanoff
1 S Dearborn St
Chicago, IL 60603

Evan K Farber
599 Lexington Ave 22nd Fl
New York, NY 10022

Michael B Fisco
90 S 7th St #2200
Minneapolis, MN 55402

Megan C. Fitzpatrick
330 N Wabash Ave #2800
Chicago, IL 60611

John Harper
100 S 5 St #1400
Minneapolis, MN 55402

Jonathan R. Ingrisano
780 N Water St.
Milwaukee, WI 53202

Matthew B Kaplan
1100 New York Ave, NW #500
Washington, DC 20005

John B Kent
POB 447
Jacksonville, FL 32201

Paula S Kim
161 N Clark St #4200
Chicago, IL 60601

John L. Kirtley
833 East Michigan Street
Suite 1800
Milwaukee, WI 53202

Bryan Krakauer
1 S Dearborn St
Chicago, IL 60603

Robert T. Kugler
150 S Fifth St. #2300
Minneapolis, MN 55402

Joshua D. Yount
71 S Wacker Drive
Chicago, IL 60606

Steven Thomas
14 27th Ave
Venice, CA 90291

Lucia Nale
71 S Wacker Drive
Chicago, IL 60606

Jerry L Switzer
161 N Clark St #4200
Chicago, IL 60601

Roger G. Schwartz
Latham & Watkins LLP
885 Third Ave
New York, NY 10022-4834

Miles N. Ruthberg **ADDL**
885 Third Avenue
New York, NY 10022

Thomas Manisero **ADDL**
1133 Westchester Avenue
White Plains, NY 10604

Julie P Vianale **BAD**
2499 Glades Rd #112
Boca Raton, FL 33431

Richard G. Wilson **DUP**
90 South Seventh St.
Minneapolis, MN 55402

Robert J. Malionek **ADDL**
885 Third Avenue
New York, NY 10022

Label Matrix for local noticing 113C-9 Case 09-36379-PGH Southern District of Florida West Palm Beach	Updated on 12-21-16	Ashton Revocable Living Trust c/o Helen Chaitman 45 Broadway New York, NY 10006-3007	NEF	BMO Harris Bank, N.A. c/o Charles W. Throckmorton 2525 Ponce de Leon 9th Floor Coral Gables, FL 33134-6039	NEF
Blackpool Absolute Return Fund, LLC c/o Douglas Ralston 3633 Driftwood Drive Long Grove, IL 60047-5235		Blackpool Partners, LLC c/o Douglas Ralston 3633 Driftwood Drive Long Grove, IL 60047-5235		Calhoun Multi-Series Fund, L.P. c/o Transcontinental Fund Administrator 11 South LaSalle #1730 Suite 300 Chicago, IL 60603-1204	
Crown Financial Ministries, Inc. c/o Timothy M. Obitts, Esq. Gammon & Grange, P.C. 8280 Greensboro Dr., 7th Floor McLean, VA 22102-3885		Douglas A. Kelly, Chapter 11 Trustee c/o Bradley M. Saxton PO Box 1391 Orlando, FL 32802-1391	NEF	Father's Heart-A Ranch for Children Inc Shumaker, Loop, & Kendrick, LLP 101 E. Kennedy Blvd Suite 2800 Tampa, FL 33602-5153	
First Baptist Church of Tequesta, Inc. c/o Roberto M. Vargas, Esq. Jones Foster Johnston & Stubbs, P.A. 505 S. Flagler Drive Suite 1100 West Palm Beach, FL 33401-5950		Fulcrum Credit Partners LLC c/o Matthew W Hamilton 111 Congress Ave #2550 Austin, TX 78701-4044	NEF	General Electric Credit Corporation c/o Patricia A. Redmond Stearns Weaver Miller 150 W. Flagler St., #2200 Miami, FL 33130-1545	NEF
Geoff Varga, as Liquidating Trust Monitor fo Levine Kellogg, et al. c/o RobinJRubens 201 S. Biscayne Blvd., 34th Floor Miami, FL 33131-4332	NEF	Geoff Varga, as Liquidator c/o Robin Rubens 201 S Biscayne Blvd 34 Fl Miami, FL 33131-4332	NEF	Golden Gate VP Absolute Return Fund, LP H. Thomas Halen III, President 1750 Montgomery St, First Floor San Francisco, CA 94111-1000	NEF
Golden Sun Capital Management, LLC c/o Michael L. Schuster, Esq. 100 SE 2nd Street Suite 4400 Miami 33131-2118	NEF	HSBC USA, INC c/o Franck D. Chantayan Carlton Fields, P.A. 525 Okeechobee Blvd., Suite 1200 West Palm Beach, FL 33401-6350	NEF	JDFE Master Fund, LP c/o Patrick M. Mosley Hill Ward Henderson PA 101 E. Kennedy Blvd., Suite 3700 Tampa, FL 33602-5195	NEF
KBC Financial Products (Cayman Islands) Ltd.	INC	Kaufman Rossin, P.A. c/o Daniel L. Gold 100 Southeast Second St #3800 Miami, FL 33131-2126	NEF	Kaufman, Rossin & Co. c/o Rice Pugatch Robinson & Schiller 101 NE 3rd Avenue Suite1800 Fort Lauderdale, FL 33301-1162	NEF
Kinetic Partners (Cayman) Ltd c/o Robin Rubens, Esq. at LKLSG 201 S. Biscayne Blvd., 22 FL Miami, FL 33131-4338	NEF	Levine Kellogg Lehman Schneider & Grossman L LKLSG c/o Robin Rubens 201 S. Biscayne Blvd., 34th Fl Miami, FL 33131-4332	NEF	M&I Marshall & Ilsley Bank c/o Charles W. Throckmorton 2525 Ponce de Leon 9th Floor Coral Gables, FL 33134-6039	NEF
MIO Partners Inc c/o Robin E Keller Esq 590 Madison Ave New York, NY 10022-2524	BAD	Minnesota Teen Challenge, Inc. c/o Paul Joseph McMahon, P.A. Miami, FL 33129 US	NEF	Mosaic Fund, L.P. c/o Kristopher E. Pearson Stearns Weaver Miller 150 W. Flagler St. Ste. 2200 Miami, FL 33130-1545	NEF
Palm Beach Finance II, L.P. 3601 PGA Blvd Suite 301 Palm Beach Gardens, FL 33410-2712	NNR	Palm Beach Finance Partners, L.P. 3601 PGA Blvd Suite 301 Palm Beach Gardens, FL 33410-2712	NNR	Prison Fellowship Ministries, Inc. c/o Timothy M. Obitts, Esq. Gammon & Grange, P.C. 8280 Greensboro Dr., 7th Floor McLean, VA 22102-3885	

Raymond G. Feldman Family Ventures, L.P.
c/o of Richard Feldman
4644 Balboa Ave.
Encino, CA 91316-4105

Reed Smith LLP
599 Lexington Ave 22 Flr
New York, NY 10022-7650

SCALL, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Sims Moss Kline & Davis, LLP
Davis Gillett Mottern & Sims LLC
c/o Jerry L Sims
Promenade #2445
1230 Peachtree St NE
Atlanta, GA 30309-3574

Sumnicht Money Masters Fund I Liquidating Tr
Custodian & Trustee, National Advisors
8717 W. 110th St #700
Suite 300
Overland Park, KS 66210-2103

BAD

Sumnicht Money Masters Fund LP
Sumnicht Hedge Fund Advisors, LLC
c/o Vern Sumnicht
W6240 Communication Court
Appleton, WI 54914-8549

The Christensen Group, Inc.
Wicker Smith O'Hara McCoy & Ford, P
515 North Flagler Drive
Suite 1600
West Palm Beach, FL 33401-4346

Thomas J. Ginley Life Ins. Trust Dated 1-22-
6650 N. Tower Circle Drive
Lincolnwood, Il 60712-3218

Toledo Fund, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Trustee Services Inc 2
Ken Welt
3790 N 28 Tr
Hollywood, FL 33020-1112

NEF

West Capital Management
c/o Simon B. Paris
1 Liberty Pl 52 FL
1650 Market St
Philadelphia, PA 19103-7301

ZCALL, LLC
c/o Edward Toptani, Esq.
127 East 59th Street
New York, NY 10022-1225

Agile Safety Fund (International)
730 17th Street
Suite 550
Denver, CO 80202-3539

Agile Safety Fund (Master Fund)
730 17th Street
Suite 550
Denver, CO 80202-3539

Agile Safety Variable Fund, L.P.
730 17th Street
Suite 550
Denver, CO 80202-3539

Albert Liguori
16590 Crownsbury Way, #201
Ft. Myers, FL 33908-5695

Alton Opitz
144 Newhaven Ln
Butler, PA 16001-7910

Amy Davenport
3 Greenwich Dr
Midland, TX 79705-6418

Amy Davenport
POB 3511
Midland, TX 79702-3511

Armadillo Fund
40 Random Farms Cir
Chappaqua, NY 10514-1000

BTA Oil Producers
104 S Pecos St
Midland, TX 79701-5099

Barry Beal
104 S Pecos St
Midland, TX 79701-5021

BayRoc Associates
c/o JamiScott
15 W 53rd St. #24-B
New York, NY 10019-5401

Beacon Partners, Ltd
3030 McKinney Ave, #305
Dallas, TX 75204-7472

Beal Family Trust FBO Kelly S Beal
104 S Pecos St
Midland, TX 79701-5021

Beal GST Exemption Trust
104 S Pecos St
Midland, TX 79701-5021

Blackpool Absolute Return Fund, LLC
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive, Suite
Boca Raton, Florida 33431-8510

N-WD

Bruce Prevost #15810-041
9595 W Quincy Ave
Littleton, CO 80123-1159

Calhoun Multi-Series Fund, L.P.
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 NW Executive Center Dr, Suite 300
Boca Raton, FL 33431-8530

N-WD

Cannonball Funds/Globefin Asset Manageme
PO Box 218
Wickatunk, NJ 07765-0218

Carlton Beal Family Trust FBO Barry Beal
104 S Pecos St
Midland, TX 79701-5021

Christopher J Topolewski, West Capital Manag
c/o Simon B. Paris
1 Liberty Pl 52 FL
1650 Market St
Philadelphia, PA 19103-7301

Claude Lestage
4893 N Kay
Palm Beach Gardens, FL 33418-6167

Cohen Milstein Sellers & Toll, PLLC
1100 New York Avenue, N.W.
Suite 500, West Tower
Washington, D.C 20005-3964
Attn: Andrew N. Friedman, Esq.

Compass Special Situations Fund LP
c/o Robin E. Keller, Esq.
Hogan Lovells US LLP
875 Third Ave
New York, NY 10022-7222

David W Harrold, #15809-041
Federal Prison Camp
P.O. Box 779800
Miami, FL 33177-9800

Deer Island, LP
Red Bird Farm 89 Nason Hill Rd
Sherborn, MA 01770-1233

Dennis Dobrinich
3860 Dogwood Ave
Palm Beach Gardens, FL 33410-4755

Douglas A. Kelley, Chapter 11 Trustee
Attn: James A. Rubenstein, Esq. **BAD**
Moss and Barnett
150 South Fifth Street, Suite 1200
Minneapolis, MN 55402-4129

Douglas A. Kelley, Chapter 11 Trustee
Attn: Terrence J. Fleming, Esq.
4200 IDS Center
80 South Eighth Street
Minneapolis, MN 55402-2100

Father's Heart Family Foundation Inc. (
5155 W Quincy Ave E 102
Denver, CO 80236-3255

Frank Vennes #05123-059
FCI Coleman Low
Federal Correctional Institution
POB 1031
Coleman, FL 33521-1031

Freestone Capital Management, Inc
701 Fifth Ave 74th Floor
Seattle, WA 98104-7016

Fulbright & Jaworski
Norton Rose Fulbright US LLP
RBC Plaza
60 South Sixth St #3100
Minneapolis, MN 55402-1114

George & Nancy Slain
1517 Conifer Ridge Lane
Prescott, AZ 86303-4946

George Novograder
875 N Michigan Ave #3612
Chicago, IL 60611-1947

Gillett Mottern and Walker, LLP
1230 Peachtree St. NE #2445
Atlanta, GA 30309
At. Bob Mottern - Sky Bell
Pete L DeMahy, Esquire 30309-7500

Golden Gate VP Absolute Return Fund, LP
c/o Michael J Cordone, Esq
2600 One Commerce Square
Philadelphia, PA 19103-7018

Golden Sun Capital Management
Attn: Solomon Halpern
885 Arapahoe Ave
Bolder, CO 80302-6011

Golden Sun Multi-Manager Fund
ATTN: Keith Wellner (Old Hill Partners)
1120 Post Rd.
Darien, CT 06820-5447

Guy M. Hohmann, Esq.
100 Congress Ave
18th Floor
Austin, TX 78701-4042

HSBC USA, Inc.
c/o Franck D. Chantayan **NEF**
Carlton Fields, PA
525 Okeechobee Blvd., Suite 1200
West Palm Beach, FL 33401-6350

Holland & Knight, LLP
701 Brickell Ave
Suite 3000
Attn: Mitchell Herr
Miami, FL 33131-2847

JamiScott
c/o Leonard & Lillian Schneider
15 W 53rd St #24-B
New York, NY 10019-5401

JamiScott LLC
15 W 53rd St #24-B
New York, NY 10019-5401

Janet Bonebrake
13956 San Pablo Ave., Apt. 336
San Pablo, CA 94806-5304

Janette Bancroft
c/o Kurt G. Bancroft
9052 SW 103 Ave
Ocala, FL 34481-8230

Jerry L. Sims, Davis Gillett Mottern & Sims
Promenade Ste 2445
1230 Peachtree St NE
Atlanta, GA 30309-3574

John Bergman
c/o Erika L. Morabito, Esq.
Foley k Lardner LLP
3000 K St NW, Ste 600
Washington, DC 20007-5111

John Daniel
225 Wellington Lane
Cape Girardeau, MO 63701-9540

Judith Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

K&K Capital Management, Inc.
8701 N. Merrill St
Niles, IL 60714-1922

KBC Finance Products (Cayman Islands) Ltd.
111 Old Broad Street
London, England
EC2N 1FP

Kaufman Rossin & Co.
2699 S Bayshore Dr
Miami, FL 33133-5486

Keleen H. Beal Estate
104 S Pecos St
Midland, TX 79701-5021

Kelly Beal
104 S Pecos St
Midland, TX 79701-5021

LAB Investments Fund, LP
1875 S Grant St, #600
San Mateo, CA 94402-7013

Leslie Schneider
c/o JamiScott
15 W 53rd St., #24-B
New York, NY 10019-5401

Lewis B. Freeman & Partners, Inc.
c/o Kenneth A. Welt, Receiver
1776 North Pine Island Road
Suite 101
Plantation, Florida 33322-5200

NEF

Lionheart LP
by and through David A, Kite, Agent
160 N Wacker Dr, 4th Fl
Chicago, IL 60606-1566

Lynda Beal
104 S Pecos St
Midland, TX 79701-5021

M. Lee Toothman
216 Barbados Dr
Jupiter, FL 33458-2917

MB Investments, LLC
110 N Wacker Dr, #330
Chicago, IL 60606-1511

MIO Partners Inc
Attn: Casey S Lipscomb
Vice President-Legal and Secretary
245 Park Ave 13 Flr
New York, NY 10167-2300

Marder Investment Advisors Corp.
8033 Sunset Blvd, #830
Los Angeles, CA 90046-2401

Mark Prevost
2372 Hidden Ridge Ln
Jasper, AL 35504-7268

Martin Casdagli
554 E Coronado Rd
Santa Fe, NM 87505-0347

McKinsey Master Retirement Trust
c/o Robin E. Keller, Esq.
Hogan Lovells US LLP
875 Third Ave
New York, NY 10022-7222

Mosaic Capital Fund LLC
c/o Philadelphia Financial
Attn.: John F Reilly
One Liberty Place
1650 Market St 54th Place
Philadelphia, PA 19103-7309

Nancy Beal
104 S Pecos St
Midland, TX 79701-5021

Nancy Dobrinich
3860 Dogwood Ave
Palm Beach Gardens, FL 33410-4755

Nancy Hollingsworth
30777 Riverside Ln
Trappe, MD 21673-1798

NetWide Capital LLC
P.O. Box 957
Boulder, CO 80306-0957

Office of the US Trustee
51 S.W. 1st Ave.
Suite 1204
Miami, FL 33130-1614

NEF

Palm Beach Finance Holdings, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

Palm Beach Offshore II, Ltd
Admiral Financial Center, 5th Floor
90 Fort Street, PO Box 32021
Grand Cayman KY - 1208
Cayman Islands

Palm Beach Offshore LTD
Anchorage Centre, 2nd Floor
PO Box 32021 SMB
Grand Cayman, Cayman Islands

Pemco Partners, LP
8 Lyman St, #204
Westborough, MA 01581-1487

Petters Company, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth St, Ste 4200
Minneapolis, MN 55402-2223

Prateek Mehrotra, CFA, CAIA
Sumnicht & Associates
W6240 Communication Ct, #1
Appleton, WI 54914-8549

Randall Linkous
1174 SW 27 Ave
Boynton Beach, FL 33426-7824

Robert Davenport
POB 3511
Midland, TX 79702-3511

Robert Davenport, Jr
104 S Pecos St
Midland, TX 79701-5021

Ron Priestley
5565 N Espina Rd
Tuscon, AZ 85718-5101

Ronald R. Peterson
Jenner & Block LLP
353 North Clark St.
Chicago, IL 60654-5474

Ronald R. Peterson
c/ Wilkie Farr & Gallagher, LLP
Attn: Michael S. Schachter, Esq.
787 Seventh Ave
New York, NY 10019-6099

BAD

Ronald R. Peterson
c/o McDermott Will & Emery, LLP
Attn: Lazar P. Raynal, Esq.
227 West Monroe Street
Chicago, IL 60606-5096

SALI Fund Services, LLC
6836 Austin Center St #320
Austin, TX 78731-3193

SBL-DIF
c/o Robin E. Keller, Esq.
Hogan Lovells US LLP
875 Third Ave
New York, NY 10022-7222

SSR Capital Partners, LP
c/o R. James George, Jr., Esq
114 W 7th St #1100
Austin, TX 78701-3015

SSR Capital Partners, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

Sage Capital Resources
3006 Julia St W, Unit A
Tampa, FL 33629-8809

Sandra Linkous
1174 SW 27 Ave
Boynton Beach, FL 33426-7824

Sarah Stroebel, Snr Corp Counsel
U.S. Bank National Association
800 Nicollet Mall
Minneapolis, MN 55402-2511

Scott Schneider
c/o JamiScott
15 W 53rd St, #24-B
New York, NY 10019-5401

Special Situations Investment Fund, LP
c/o Robin Keller, Esq.
Hogan Lovells US LLP
875 Third Avenue
New York, NY 10022-7222

Spencer Beal
104 S Pecos St
Midland, TX 79701-5021

Spencer Evans Beal Family Trust
104 S Pecos St
Midland, TX 79701-5021

Spring Investor Services Inc.
Red Bird Farm
89 Nason Hill Rd
Sherborn, MA 01770-1233

Sterling Management Inc.
c/o Dave Engstrom
14 Basswood Dr
Santa Rosa Beach, FL 32459-4366

Steven Feder
730 17th Street
Suite 550
Denver, CO 80202-3539

NEF

Strategic Stable Return Fund (ID), LP
c/o CVP SPV LLC
Attn: General Counsel
49 W Putnam Ave
Greenwich, CT 06830-5328

Strategic Stable Return Fund II, LP
c/o CVP SPV LLC
Attn: General Counsel
49 W Putnam Ave
Greenwich, CT 06830-5328

Sumnicht Money Masters Fund I
Liquidating Trust I
Cust/Ttee Nat'l Advisors Trust Co
800 E 101st Ter Ste 300
Kansas City, MO 64131-5309

Sumnicht Money Masters Fund I
Liquidating Trust I
c/o John E. Page
2385 NW Executive Center Dr. #300
Boca Raton, FL 33431-8530

N-WD

Sumnicht Money Masters Fund, LP
c/o John E. Page, Esquire
Shraiberg Ferrara & Landau PA
2385 NW Executive Center Dr. #300
Boca Raton, FL 33431-8530

N-WD

Ted Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

The Beal Trust U/A 4/17/68
104 S Pecos St
Midland, TX 79701-5021

Tradex Global Advisors
35 Mason St, 4th Fl
Greenwich, CT 06830-5433

U.S. Bank National Association
c/o Richard G. Wilson, Esq.
Maslon Edeman Borman & Brand LLP
90 S 7th Street, Suite 3300
Minneapolis, MN 55402-4104

VAS Partners, LLC
Attn: Vincent P Allegra
4401 W Roosevelt Rd
Hillside, IL 60162-2031

Vincent Allegra
449 S Evergreen St
Bensenville, IL 60106-2505

West Capital Management
1818 Market St, #3323
Philadelphia, PA 19103-3655

Wilbur Hobgood
2189 Radnor Ct
North Palm Beach, FL 33408-2157

Barry Mukamal CPA
1 SW 3 Ave, Ste 2150
Miami, FL 33131

NEF

Barry E Mukamal
1 SE 3 Avenue Ste 2150
Box 158
Miami, FL 33131-1716

NEF

Barry E. Mukamal
1 SE 3 Ave. Ste 2150
Miami, FL 33131-1716

NEF

Barry E. Mukamal
1 SE 3rd Ave 10th FL #2150
Miami, FL 33131-1716

NEF

Boris Onefater
305 Madison Ave #2036
New York, NY 10165-0027

NNR

Brett A Stillman
PC Doctor
3300 N Palmdale Dr #407
Pompano Beach, FL 33069-4235

NNR

Brian Cummins
Champion Legal Graphics and Video
306 Alcazar Ave #201
Coral Gables, FL 33134-4318

NNR

Bruce Prevost
c/o Rappaport Osborne & Rappaport PL
1300 N Federal Hwy #203
Boca Raton, FL 33432-2848

NEF

Carolyn Robbins Manley
Carolyn Robbins Jury Simulations, Inc
1933 S Oak Haven Cir
North Miami Beach, FL 33179-2834

NNR

Catherine A Ghiglieri
Ghiglieri & Company
2300 Cypress Point West
Austin, TX 78746-7117

NNR

Chad P. Pugatch
RPRS, PA
101 NE 3rd Ave., #1800
Ft. Laud., FL 33301-1252

NEF

Christopher Flynn
c/o Charles W. Throckmorton
2525 Ponce de Leon
9th Floor
Coral Gables, FL 33134-6039

NEF

Christopher Laursen
National Economic Research Associates,
1255 23rd St NW
Washington, DC 20037-1169

NEF

Daniel N. Rosen
300 Avenue North #200
Minneapolis, MN 55425-5527

NNR

David Harrold
c/o Rappaport Osborne & Rappaport, PL
1300 N Federal Hwy #203
Boca Raton, FL 33432-2848

NEF

David S Mandel
Mandel & Mandel LLP
1200 Alfred I. duPont Bldg
169 East Flagler St
Miami, FL 33131-1205

NNR

Elliot B Kula
Kula & Samson, LLP
17501 Biscayne Blvd
Aventura, FL 33160-4804

NNR

Eric Rubin
6861 SW 196 Ave #201
Ft. Lauderdale, FL 33332-1658

NNR

Gerard A McHale, Jr
1601 Jackson St #200
Ft Myers, FL 33901-2968

NNR

Hubert Thomas Wilkins III
Robert Hughes Associates, Inc
508 Twilight Trail #200
Richardson, TX 75080-8100

NNR

Ira H Holt Jr
Analytic Focus, LLC
11467 Huebner Rd, #4200
San Antonio, TX 78230-1075

NNR

James S. Feltman
600 Brickell Ave #2525
Miami, FL 33131-3082

NNR

Jay P Tarshis
Arnstein & Lehr LLP
120 S. Riverside Plaza #1200
Chicago, IL 60606-3941

NNR

Jeffrey H Sloman
1 SE Third Ave #1820
Miami, FL 33131-1704

NNR

John Daniel
c/o Patrick M. Mosley
Hill Ward Henderson PA
101 E Kennedy Blvd, Suite 3700
Tampa, FL 33602-5195

John D. Eaton
 Rasco Klock Reininger
 283 Catalonia Avenue, 2nd Floor
 Coral Gables, FL 33134-6712
 NNR

John H Genovese
 100 SE 2 St Ste 4400
 Miami, FL 33131-2118
 NEF

Jonathan Guy Manning
 Campbells Law Firm
 Willow House Cricket Sq
 POB 884
 Grand Cayman KY1-1103 Cayman Islands
 George Town

Kenneth A Ralston
 c/o Douglas Ralston
 3633 Driftwood Drive
 Long Grove, IL 60047-5235

Kenneth A Welt
 Trustee Services, Inc.
 8255 West Sunrise Boulevard
 Suite #177
 Plantation, FL 33322-5403
 NEF

Kevin O'Halloran
 Newbridge Management, LLC
 1720 Peachtree St #425N
 Atlanta, GA 30309-2449
 NNR

Leslie Roy Grossman
 9132 Vander Cove
 Boynton Beach, FL 33473-4994
 NNR

Luke Dalchow
 c/o Fabian Hoffner
 310 4th Ave South
 Suite 5010
 Minneapolis, MN 55415-1053

Lynn E Turner
 Hemming Morse, LLP
 725 S Figueroa St #2950
 Los Angeles, CA 90017-5474
 NNR

Marc Hurwitz
 Crossroads Investigations, Inc.
 1835 NE Miami Gardens Dr #547
 North Miami Beach, FL 33179-5035
 NNR

Marie Ashton
 c/o Helen Chaitman
 45 Broadway
 New York, NY 10006-3007
 NEF

Michael Lesser
 68 Mountainview Rd
 Millburn, NJ 07041-1532
 NNR

Michael R Slade
 Callaway & Price Inc
 1639 Forum Pl #5
 West Palm Beach, FL 33401-2330
 NNR

Michael S Budwick Esq
 200 S Biscayne Blvd # 3200
 Miami, FL 33131-5323
 NEF

Michelle Harrold
 c/o Furr and Cohen, P.A.
 2255 Glades Road
 Suite 337W
 Boca Raton, FL 33431-7379
 NEF

Nancy B Rapoport
 530 Farrington Court
 Las Vegas, NV 89123-0622
 NNR

Patrick M. Mosley
 Hill Ward Henderson
 101 E. Kennedy Blvd., Suite 3700
 Tampa, FL 33602-5195

Paul A Avron Esq.
 One Town Center Road, Ste. 301
 Boca Raton, FL 33486-1014
 NEF

Paul Steven Singerman Esq
 1450 Brickell Ave #1900
 Miami, FL 33131-3453
 NEF

Peter Hagan
 Berkeley Research Group
 2200 Powell St., Ste. 1200
 Emeryville, CA 94608-1833
 NNR

Richard Painter
 7128 Mark Terrace Dr
 Edina, MN 55439-1628
 NNR

Soneet R Kapila
 Kapila & Company
 1000 S Federal Hwy #200
 Ft. Lauderdale, FL 33316-1237
 NEF

Stephen Williams
 59 Damonte Ranch Pkwy #3360
 Reno, NV 89521-1907

Steven Bakaysa
 2251 Wigwam Pkwy #1026
 Hendersson, NV 89074-6235

Steven I Fried
 4400 Bayou Blvd #6
 Pensacola, FL 32503-1905

Label Matrix for local noticing 113C-9 Case 09-36396-PGH Southern District of Florida West Palm Beach Mon Nov 21 14:20:15 EST 2016	NNR	Geoff Varga, as Liquidator c/o Robin J. Rubens 201 S Biscayne Blvd 34 Fl Miami, FL 33131-4332	NEF	Palm Beach Finance II, L.P. 3601 PGA Blvd Suite 301 Palm Beach Gardens, FL 33410-2712	NNR
US Trust, Co-Trustee of the Maxine B Adler T 5200 Town Center Road #500 Boca Raton, FL 33486-1018		ARIS Capital Management 333 SE 2nd Ave #2012 Miami, FL 33131-2177		ARIS Multi-Strategy Fund, LP Aris Capital Management 333 SE 2nd Ave #2012 Miami, FL 33131-2177	
Agile Safety Fund (Master Fund) 730 17th Street Suite 550 Denver, CO 80202-3539	PBFP	Agile Safety Variable Fund, L.P. 730 17th Street Suite 550 Denver, CO 80202-3539	PBFP	Alton Opitz 144 Newhaven Ln Butler, PA 16001-7910	PBFP
Barnett Capital Ltd. 450 Skokie Blvd, #604 Northbrook, IL 60062-7914		Barry Beal 104 S Pecos St Midland, TX 79701-5021	PBFP	BayRoc Associates LLC c/o JamiScott LLC 15 West 53rd St #24-B New York NY 10019-5401	PBFP
Blackpool Absolute Return Fund, LLC c/o John E. Page, Esquire Shraiberg, Ferrara & Landau, P.A. 2385 N.W. Executive Center Drive, # Boca Raton, Florida 33431-8510	N-WD	Blackpool Partners, LLC c/o John E. Page, Esquire Shraiberg, Ferrara & Landau, P.A. 2385 N.W. Executive Center Drive, # Boca Raton, Florida 33431-8510	N-WD	Bruce Prevost #15810-041 9595 West Quincy Avenue Littleton, CO 80123-1159	PBFP
Centermark Asset Management 21320 Baltic Dr Cornelius, NC 28031-6425		Clarridge Associates LLC c/o JamiScott LLC 15 West 53rd St #24-B New York NY 10019-5401		Cohen Milstein Sellers & Toll, PLLC 1100 New York Avenue, N.W. Suite 500, West Tower Washington, D.C 20005-3964 Attn: Andrew N. Friedman, Esq.	PBFP
Compass Offshore Special Situations, PCC c/o Compass ITV LLC 245 Park Ave FL 13 New York, NY 10167-2300		David Harrold #15809-041 Federal Prison Camp POB 779800 Miami, FL 33177-9800	PBFP	Douglas A. Kelley, Chapter 11 Trustee Attn: James A. Rubenstein, Esq. 4800 Wells Fargo Center 90 South Seventh Street Minneapolis, MN 55402-3903	PBFP
Douglas A. Kelley, Chapter 11 Trustee Attn: Terrence J. Fleming, Esq. 4200 IDS Center 80 South Eighth Street Minneapolis, MN 55402-2100	PBFP	Frank Vennes #05123-059 FCI Coleman Low Federal Correction Institution POB 1031 Coleman, FL 33521-1031		Fulbright & Jaworski Norton Rose Fulbright US LLP RBC Plaza 80 South Sixth Stt Minneapolis, MN 55402	BAD
Genesis Capital Attention: Mike Dubinsky 7191 Wagner Way NW, Suite 302 Gig Harbor, WA 98335-6909		Geoffrey Varga and Neil Morris Joint Liquidators of Palm Beach Offshore c/o Mark W. Eckard, Esq. 1201 N. Market Street, Suite 1500 Wilmington, DE 19801-1163		Gillett Mottern and Walker LLP 1230 Peachtree Street NE #2445 Atlanta, GA 30309 Attn: Bob Mottern - Sky Bell Pete L. DeMahy, Esquire 30309-7500	PBFP
Golden Sun Capital Management ATTN: Keith Wellner (Old Hill Partners) 1120 Post Rd. Darien, CT 06820-5447	PBFP	Golden Sun Multi-Manager Fund, LP ATTN: Keith Wellner (Old Hill Partners) 1120 Post Rd. Darien, CT 06820-5447		Guardian Capital, LLC 3018 Devon Road Durham, NC 27707-4544	

Guy M. Hohmann, Esq.
100 Congress Ave
18th Floor
Austin, TX 78701-4042

PBFP

HSEC USA, INC.
c/o Franck D. Chantayan
Carlton Fields, P.A.
525 Okeechobee Blvd., Suite 1200
West Palm Beach, FL 33401-6350

NEF

HSEC USA, Inc.
HSBC Alternative Fund Services
330 Madison Ave, 5th Floor
New York, NY 10017-5042

Hillcrest Properties, c/o Stephen Willia
59 Damonte Ranch Pkwy, #B-360
Reno, NV 89521-1907

Holland & Knight, LLP
701 Brickell Ave
Suite 3000
Attn: Mitchell Herr
Miami, FL 33131-2847

PBFP

James Corydon
6650 N Tower Circle Dr
Lincolnwood, IL 60712-3218

Jamiscott, LLC
15 W 53 St, #24-B
New York, NY 10019-5401

PBFP

Jamiscott, LLC, c/o Leonard & Lillian Sc
1089 S Ocean Blvd
Palm Beach, FL 33480-4932

John Daniel
225 Wellington Ln
Cape Girardeau, MO 63701-9540

Judith Goldsmith
3 Water Ln
Manhasset, NY 11030-1021

PBFP

Kaufman Rossin & Co.
2699 S Bayshore Dr
Miami, FL 33133-5486

PBFP

Kenneth A. Ralston
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive, #
Boca Raton, Florida 33431-8510

N-WD

Kenneth Ralston
1008 Mackenzie Pl
Wheaton, IL 60187-3333

Kenneth Ralston
c/o John E. Page, Esquire
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive, #
Boca Raton, Florida 33431-8510

N-WD

LAB Investments Fund, LP
1875 S Grant St, #600
San Mateo, CA 94402-7013

Laulima Partners, LP
C/O Smithfield Trust Co.
Attn:Robert Kopf Jr.
20 Stanwix St, #650
Pittsburgh, PA 15222-1330

Leslie Schneider
c/o JamiScott LLC
15 West 53rd St #24-B
New York NY 10019-5401

Lewis B. Freeman & Partners, Inc.
c/o Kenneth A. Welt, Receiver
1776 North Pine Island Road
Suite 102
Plantation, Florida 33322-5200

Lynn E Maynard Gollin
Godron & Reese LLP
200 S Biscayne Blvd #4300
Miami FL 33131-2362

Marder Investment Advisors Corp.
8033 Sunset Blvd, #830
Los Angeles, CA 90046-2401

PBFP

Maxine Adler
109 Los Patios
Los Gatos, CA 95032-1127

PBFP

Maxine Adler
c/o US Trust/Bank of America and Patricia
150 E. Palmetto Park Road, Suite 200
Boca Raton, FL 33432-4831

McKinsey Master Retirement Trust
c/o Robin Keller, Esq.
Hogan Lovells US LLP
875 Third Avenue
New York, NY 10022-7222

PBFP

Mosaic Capital Fund LLC
c/o Philadelphia Financial
attn: John F. Reilly
One Liberty Place
1650 Market St 54th Fl
Philadelphia, PA 19103-7309

PBFP

Ocean Gate Capital Management, LP
5 Sewall Street
Marblehead, MA 01945-3396

Office of the US Trustee
51 S.W. 1st Ave.
Suite 1204
Miami, FL 33130-1614

NEF

Palm Beach Finance Holdings, Inc.
c/o Lindquist & Vennum, PLLP
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

PBFP

Palm Beach Offshore II, Ltd.
Admiral Financial Center, 5th Floor
90 Fort Street, PO Box 32021
Grand Cayman KY-1208
Cayman Islands

PBFP

Palm Beach Offshore, Ltd.
Anchorage Centre, 2nd Floor
PO Box 32021 SMB
Grand Cayman
Cayman Islands

PBFP

Pemco Partners, LP
8 Lyman St, #204
Westborough, MA 01581-1487

PBFP

Pete L Demahy
150 Alhambra Cir PH
Coral Gables, FL 33134-4505

Petters Company, Inc.
c/o Lindquist & Vennum, PLLP **PBFP**
80 South Eighth Street, Ste 4200
Minneapolis, MN 55402-2223

Quantum Family Office Group, LLC
6619 S Dixie Hwy #251
Miami, FL 33143-7919

Raymond Feldman
4644 Balboa Ave
Encino, CA 91316-4105

Raymond G. Feldman Family Ventures, L.P.
c/o John E. Page, Esquire **N-WD**
Shraiberg, Ferrara & Landau, P.A.
2385 N.W. Executive Center Drive, #
Boca Raton, Florida 33431-8510

Ronald R. Peterson
Jenner & Block LLP **PBFP**
353 North Clark St.
Chicago, IL 60654-5474

Ronald R. Peterson
c/ Wilkie Farr & Gallagher, LLP
Attn: Michael S. Schachter, Esq.
787 Seventh Ave **PBFP**
New York, NY 10019-6099

Ronald R. Peterson
c/o McDermott Will & Emery, LLP
Attn: Lazar P. Raynal, Esq. **PBFP**
227 West Monroe Street
Chicago, IL 60606-5096

SSR Capital Management LLC
4514 Cole Ave, #810 **BAD**
Dallas, TX 75205-4185

SSR Capital Partners, LP
c/o R. James George, Jr., Esq.
114 W. Seventh Street **PBFP**
Suite 1100
Austin, TX 78701-3015

Santa Barbara Investment Capital
327 Los Cerros
San Luis Obispo CA 93405-1272

Scotia Capital
The Bank of Nova Scotia
Global Alternative Asset Group
40 King St W, 68th FL
Toronto, Ontario M5W 2X6 Canada

Scott Schneider
c/o JamiScott LLC **PBFP**
15 West 53rd St #24-B
New York NY 10019-5401

Select Access Management
15 Valley Dr
Greenwich, CT 06831-5205

Special Olympics
Northern California, Inc
Attn: Rebecca Thompson, General Counsel
3480 Buskirk Ave #340
Pleasant Hill, CA 94523-4382

Steven Feder
730 17th Street **NEF**
Suite 550
Denver, CO 80202-3539

Strategic Stable Return Fund (ID), LP
c/o R. James George, Jr., Esq. **PBFP**
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

Strategic Stable Return Fund II, LP
c/o J. James George, Jr., Esq. **PBFP**
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

Strategic Stable Return Fund, II, LP
c/o R. James George, Jr., Esq. **PBFP**
114 W. Seventh Street
Suite 1100
Austin, TX 78701-3015

Table Mountain Capital, LLC
850 Quince Ave **PBFP**
Boulder, Co 80304-0746

Ted Goldsmith
3 Water Ln **PBFP**
Manhasset, NY 11030-1021

Thomas J Ginley Life Insurance Trust
c/o Julie Elizabeth Hough
2450 Hollywood Blvd #706
Hollywood, FL 33020-6628

U.S. Bank Natl Assoc **PBFP**
c/o Richard G Wilson, Esq.
90 S 7 St #3300
Minneapolis, MN 55402-4104

U.S. Trust and Patricia Scwab
Successor Trustees, TUA Maxine B Adler
POB 842056
Dallas, TX 75284-2056

UC Davis Foundation
ATTN: Colleen Oys
Center / 2nd Floor
One Shields Avenue
Davis, CA 95616-5270

UC Davis School of Veterinary Medicine
Office of the Dean - Development
One Shields Avenue
Davis, CA 95616-5270

Umbach Financial Group, LLC
525 South Flagler Drive, #100
West Palm Beach, FL 33401-5932

Zimmer Lucas Capital
PO Box 238
Florham Park, NJ 07932-0238

Barry E Mukamal **NEF**
1 SE 3 Avenue Ste 2150
Box 158
Miami, FL 33131-1716

Patricia Schwab, Co-Trustee of the Maxine B
1511 NE 57 Ct
Ft Lauderdale, FL 33334-5976

NEF

Paul A Avron Esq.
One Town Center Road, Ste. 301
Boca Raton, FL 33486-1014

Paul Steven Singerman Esq
1450 Brickell Ave #1900
Miami, FL 33131-3453

NEF

James L. Volling, Esquire
2200 Wells Fargo Center
90 South Seventh Street
Minneapolis, MN 55402-3901

Lionheart Insurance Fund Series Interests of the SALI
Multi-Fund Series Fund, LP
6836 Austin Center Blvd. Ste 320
Austin, TX 78731

Debevoise & Plimpton LLP
Attn: Edwin G. Schallert, Esquire
919 Third Avenue
New York, NY 10022

Ron Robertson, President
Strategic Capital Group
7191 Wagner Way NW, Suite 302
Gig Harbor, WA 98335

Andrew P. O'Brien, Esquire
U.S. Securities and Exchange Commission Chicago
Regional Office
175 West Jackson Blvd., Suite 900
Chicago, IL 60604

Citco Global Securities Services
2600 Airport Business Park
Kinsale Road
Co.Cork
Ireland

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

Monica Hanlet
PO Box 321255
Palm Coast, FL 32135-1255

Michael R. Band, Esquire
Band Law Firm
169 East Flagler Street
Suite 1200
Miami, FL 33131

Peggy Adams Animal Rescue League of the Palm
Beaches, Inc.
c/o Andrew Helgesen, Esq.
11380 Prosperity Farms Road, Suite 201
Palm Beach Gardens, FL 33410

Bear Stearns Capital Markets, Inc.
c/o Mark W. Page, Esquire
Kelley Drye & Warren LLP
333 West Wacker Drive
26th Floor
Chicago, IL 60606

Deutsche Bank (Cayman) Ltd
c/o Deutsche International Trust Corporation
Mauritius Limited
Level 5 Altima Building,
56 Ebene Cybercity
Mauritius

KAT TNR, Inc.
17600 Wagon Wheel Drive
Boca Raton, FL 33496
Contact: Phyllis Toon, President

AVDA (Aid to Victims of Domestic Violence)
P.O. Box 6161
Delray Beach, FL 33482
Contact: Pamela A. O'Brien, Executive Director

Town Cats
P.O. Box 1828
Morgan Hill, CA 95038
Contact: Rosemary Mirko, Principal

Special Olympics Florida
1915 Don Wickham Drive
Clermont, FL 34711
Contact: Larry Daniel, VP of Direct Marketing

Next Door Solutions to Domestic Violence
234 E. Gish Road, Suite 200
San Jose, CA 95112
Contact: Kathleen Krenek, Executive Director

Eden Rock Capital Management
50 Curzon Street
London W1J 7UW
United Kingdom

Aaron M. Dorfner, Esq.
Cotton Bledso et al.
500 W. Illinois Ste. 300
Midland, TX 79701

David C. Cimo, Esquire
Genovese Joblove & Battista, P.A.
100 Southeast Second Street, 44th Floor
Miami, Florida 33131

Harvest Investments LP
c/o Deer Island, LP
Red Bird Farm
89 Nason Hill Rd
Sherborn, MA 01770-1233

Eric N. Assouline, Esq.
Assouline & Berlowe, P.A.
213 E. Sheridan Street
Suite 3
Dania Beach, FL 33004

Thomas F. Miller, Esq.
Thomas F. Miller, P.A.
1000 Superior Blvd., Suite 303
Wayzata, MN 55391-1873

HSBC USA, Inc.
Phillips Lytle LLP
Attn: Angela Z. Miller, Esq.
3400 HSBC Center
Buffalo, NY 14203

ABR Capital, LLC
c/o Alan B. Rosenthal
4645 Delafield Ave
Riverdale, NY 10471

The Gantcher Group
c/o Nathan Gantcher
EXOP Capital, LLC
767 Third Ave, 16 FL
New York, NY 10017

Harborlight Capital Management, LLC
2502 Rocky Point Drive
Suite 560
Tampa, FL 33607

Thomas Sandlow / Tremont Group Holdings, Inc.
305 Riverside Dr, Apt 7A
New York, NY 10025-5214

Lionheart, LP
by and through Robert A. Mandel, GP
8383 Wilshire Blvd., # 400
Beverly Hills, CA 90211

Nancy Mishkin / Mondiale Partners
211 E 53rd St, Apt 12-D
New York, NY 10022-4807

Frank Carruth
c/o Linda Carruth Strugar
240 Summa St
West Palm Beach, FL 33405-4718

Lionheart, L.P.
Craig H. Averch, Esq.
Shiva Delrahim, Esq.
White & Case LLP
555 South Flower Street, Suite 2700
Los Angeles, CA 90071-2433

Second City Alternatives
c/o Premier Advisors Fund, LLC
801 Park Ave
Wilmette, IL 60091

Blackpool Partners, LLC
Attn: Mr. Douglas Ralston
318 W. Half Day Road, Suite 291
Buffalo Grove, IL 60089

Blackpool Absolute Return Fund, LLC
Attn: Mr. Douglas Ralston
318 W. Half Day Road, Suite 291
Buffalo Grove, IL 60089

Robert J. Malioneck, Esq.
Latham & Watkins, LLP
885 Third Avenue
New York, NY 10022-4834

Miles N. Ruthberg, Esq.
Latham & Watkins, LLP
885 Third Avenue
New York, NY 10022-4834

Thomas R. Manisero, Esq.
Wilson Elser Moskowitz Edelman & Dicker LLP
1133 Westchester Avenue
White Plains, NY 10604

PENSCO Trust Company
FBO George C. Slain IRA
P.O. Box 173859
Denver, CO 80217-3859

ADDITIONAL VIA EMAIL (ADDL-E)

GMB Capital Management by Email: kanderson@gmbcapital.com

Harvest Investments LP by Email: jonathan@springonline.net

SSR Capital Management LLC by Email: shelland@ssrcm.com

Harborlight Capital Management, LLC by Email: dean@harborlightcapital.com