UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 20-CIV-21964-CMA

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

TCA FUND MANAGEMENT GROUP CORP., *et al.*,

Defendants.
_____/

RECEIVER'S OMNIBUS REPLY IN SUPPORT OF MOTION TO (I) PRELIMINARILY APPROVE SETTLEMENT AMONG RECEIVER, CLASS PLAINTIFFS, AND FORMER OFFICERS AND DIRECTORS; (II) APPROVE FORM AND CONTENT OF NOTICE, AND MANNER AND METHOD OF SERVICE AND PUBLICATION; (III) SET DEADLINE TO OBJECT TO APPROVAL OF SETTLEMENT AND ENTRY OF BAR ORDER; AND (IV) SCHEDULE A HEARING

Jonathan E. Perlman, court-appointed Receiver over the Receivership Defendants TCA Fund Management Group Corp. ("FMGC") and TCA Global Credit Fund GP, Ltd. ("GP") (FMGC and GP are hereinafter referred to collectively as "Defendants") and Relief Defendants TCA Global Credit Fund, LP ("Feeder Fund LP"), TCA Global Credit Fund, Ltd. ("Feeder Fund Ltd.," and with Feeder Fund LP, "Feeder Funds"), TCA Global Credit Master Fund, LP (the "Master Fund") (Master Fund, together with Feeder Funds, are the "Funds"), and TCA Global Lending Corp. ("Global Lending") (Defendants, the Funds, and Global Lending are hereinafter referred to collectively as the "Receivership Entities"), respectfully submits this Omnibus Reply in support of his motion to (i) preliminarily approve a settlement agreement among: (1) the Receiver, not individually but solely in his capacity as the court-appointed Receiver; (2) Robert Press ("Mr. Press"), Alyce Schreiber ("Schreiber"), William Fickling III ("Fickling"), Tara Antal ("Antal"),

Bruce Wookey ("Wookey"), and Bernard Sumner ("Sumner") (collectively the "Former Officers and Directors"), and (3) putative class representatives Todd Benjamin International, Ltd. and Todd Benjamin (the "Class Plaintiffs"); (ii) approve the form and content of notice, and manner and method of service and publication of this motion and related orders; (iii) set a deadline to object to the settlement and entry of a bar order; and (iv) schedule a final hearing to approve the settlement (the "Motion") filed August 29, 2023. [ECF No. 369].

INTRODUCTION

The Receiver respectfully submits that, despite the lone three objections filed by third party litigation targets, the approval of the Settlement Agreement[1] and entry of the Bar Order is proper under the law of this Circuit. Specifically, litigation defendant Grant Thornton Ireland ("GT Ireland") filed its objection to the Motion (the "GT Ireland Objection"). [ECF No. 374]. Thereafter, Patrick Primavera, a defendant in a slander action brought by Robert Press in New York, also filed an objection to the Receiver's Motion (the "Primavera Objection"). [ECF No. 376]. Finally, litigation defendant Grant Thornton Cayman Islands ("GT Cayman Islands") filed its objection to the Motion (the "GT Cayman Islands Objection"). [ECF No. 377]. Notably, none of the more than 1,400 stakeholders of the Receivership Estate filed any objection. This should not be surprising as the proposed settlement and Bar Order is likely the only avenue for the Receivership Estate to recover any monies on the claims settled for distribution to investors or creditors.

The only objections filed were done so by third party litigation defendants in cases not brought by the Receiver nor any of the Receivership Entities. *See* [ECF Nos. 374, 376, and 377]. The crux of the issue presented by the objectors (excluding Mr. Primavera) is that the entry of the

[1] All terms not specifically defined herein have the meaning ascribed to them in the Motion. [ECF No. 369].

proposed Bar Order violates these non-parties' due process rights. However, this is not the case. As set forth more fully below, the Receiver, as ordered by this Court, provided all interested parties with notice of the Settlement Agreement and proposed Bar Order, as well as an opportunity to be heard. In fact, the objections and upcoming hearing are proof that the objectors' due process rights have been protected and preserved and belie any argument that any party's due process rights are being violated.

Moreover, as set forth in the Motion and more fully below, without the approval of the Settlement Agreement and entry of the Bar Order, the Receivership Estate will almost certainly not recover even close to the amount that will be paid to the Receivership Estate under the Settlement Agreement from any of the Former Officers and Directors. This is especially true in light of the Receiver's review of the financial disclosures of certain parties receiving the benefit of the proposed Bar Order.[2] The AIG Policy, where defense costs erode policy proceeds, will almost certainly be exhausted defending any litigation the Receiver and the Class Action Plaintiffs would bring against the Former Officers and Directors, instead of being paid to the Receivership Estate. Moreover, the Settlement Agreement eliminates the likelihood of protracted and expensive litigation, which will reduce available funds to be distributed to stakeholders. Ultimately, the proposed Settlement Agreement, through deliberate and extensive negotiations, ends with a payment of $3,682,007.78 to the Receivership Estate for the benefit of stakeholders. In similar circumstances, courts have found a Bar Order appropriate and approved the settlement presented in the Motion.

[2] To the extent that Former Officers and Directors did not provide the Receiver full and complete financial disclosures, those parties either do not reside in the United States or are not receiving the benefit of the proposed Bar Order (i.e., Robert Press).

Accordingly, for the reasons set forth below, entry of the Bar Order is fair and equitable under all the factors set forth in *Matter of Munford, Inc.*, 97 F.3d 449 (11th Cir. 1996). The Court should overrule the objections, approve the Settlement Agreement, and enter the Bar Order.

ARGUMENT

A. The Primavera Objection

As an initial matter, the Receiver submits that the Primavera Objection is not an objection to the Motion, Settlement Agreement, or the Bar Order, but instead sets forth a number of grievances with various parties. [ECF No. 376]. Only one of those "grievances" directly involves the Settlement Agreement and Bar Order. *See* [ECF No. 376 at pp. 3-4, Objection Nos. 1 through 4]. However, for completeness, the Receiver will respond to the four (4) issues raised by Mr. Primavera in-kind.

First, Mr. Primavera urges this Court "to confirm" that the action pending in the United States District Court for the Southern District of New York, Index No. 21-cv-10971 (JLR) (the "SDNY Action"), between Mr. Press and Mr. Primavera "was stayed by the blanket stay imposed by this Court on May 11, 2020." [ECF No. 376 at p. 3, Objection No. 1]. Importantly, the relief Mr. Primavera seeks in Objection No. 1 has nothing to do with the Settlement Agreement and Bar Order in the Receiver's Motion. Despite the foregoing, Mr. Primavera is seemingly asking this Court to issue an advisory opinion regarding "the blanket stay" without doing so via motion or other proper procedural mechanism. Accordingly, such a request is improper and, more importantly, irrelevant to the issue before this Court, the reasonableness of the Settlement Agreement, or the propriety of the Bar Order.

Second, Mr. Primavera states that he "objects to the proposed settlement to the extent that it seeks to have the Receiver, '[c]onsent to the lifting of the Court's stay to permit the prosecution

of the pending action by Mr. Press against Mr. Primavera.'" [ECF No. 376 at p. 3, Objection No. 2]. Notably, Mr. Primavera only objects to this one very small part of the Settlement Agreement (i.e., the Receiver's consent to lifting the stay imposed by this Court); he does not object to the rest of the Settlement Agreement, nor does he object to the entry of the proposed Bar Order.

As set forth in the Receiver's Motion, the Settlement Agreement satisfies the *In re Justice Oaks II, Ltd.*, 898 F.2d 1544 (11th Cir. 1990) factors and should be approved. [ECF No. 369 at pp. 15-17]. The Settlement Agreement (with the inclusion of the above-mentioned language) does not preclude Mr. Primavera from objecting if Mr. Press moves this Court to lift the stay. Thus, Mr. Primavera's concerns regarding the stay imposed by this Court should not preclude this Court from approving the Settlement Agreement and Bar Order for the benefit of the Receivership Estate.

Third, Mr. Primavera "respectfully requests that Mr. Garno or Mr. Perlman provide [him] with a copy of the D&O policy and respond, or have the carrier respond, to Mr. Primavera's prior demands for coverage." [ECF No. 376 at p. 3, Objection No. 3]. On October 3, 2023, Ms. McIntosh, counsel for the Receiver, provided the AIG policy and modifications to Mr. Primavera's attorney, and as such, Mr. Primavera's objection is resolved. Moreover, neither Mr. Garno, nor Mr. Perlman are coverage counsel with respect to the AIG policy and have no control over AIG's responses to Mr. Primavera's demands for coverage. But regardless, Objection No. 3 should not preclude the approval of the Settlement Agreement and entry of the proposed Bar Order.

Lastly, Mr. Primavera requests that "Mr. Garno and Mr. Perlman respond to [his] inquiries regarding Mr. Primavera's statutory and by-law indemnification rights from TCA." [ECF No. 376 at p. 3, Objection No. 3]. Notably, however, Mr. Garno engaged in multiple conversations with Mr. Primavera's counsel regarding same, including as recently as October 10, 2023. Since the alleged slander in the SDNY Action occurred after Mr. Primavera's employment at TCA ceased,

the Receiver believes that Mr. Primavera has no right to indemnification. Thus, Objection No. 4 has no bearing on the approval of Settlement Agreement or entry of the Bar Order. Thus, as the Primavera Objection is irrelevant to the reasonableness of the proposed Settlement Agreement and entry of the proposed Bar Order it should be overruled.

B. The Grant Thornton Objections

1. Neither GT Ireland's Nor GT Cayman Islands' Due Process Rights Will Be Violated by Entry of the Bar Order

Both GT Ireland and GT Cayman Islands filed objections to the Receiver's Motion, arguing that the Bar Order is improper for a number of reasons (which are addressed more fully below). However, underlying both the GT Ireland Objection and the GT Cayman Islands Objection is the idea that the Bar Order will somehow violate the due process rights of both GT Ireland and GT Cayman Islands. This is not the case.

As an initial matter, the fact that GT Ireland and GT Cayman Islands filed objections to the Bar Order contradicts this argument. Both entities received notice and have an opportunity to be heard, not only through written submissions to the Court, but also at the hearing that will be held before this Court on October 25, 2023. [ECF No. 371]. In fact, both the GT Ireland Objection and the GT Cayman Islands Objection are indicia that neither party's due process rights have been (or will be) violated. Moreover, to protect the due process rights of GT Ireland and GT Cayman Islands, this Court specifically required the Receiver to provide them with notice and an opportunity to file an objection to the Bar Order. *See* [*id*.]. Accordingly, neither GT Ireland's nor GT Cayman Islands' due process rights will be violated by entry of the Bar Order.

As required by this Court, the Motion, Settlement Agreement, and Bar Order were widely distributed to interested parties, including counsel for GT Ireland and GT Cayman Islands as well all investors and creditors of the Receivership Estate. [*Id*.]. All investors and creditors received

notice of the Motion and Bar Order and were provided an opportunity to object, but apparently none found the relief requested objectionable. Accordingly, GT Ireland's and GT Cayman Islands' self-proclaimed endeavor to protect the rights of the investors in order to preclude entry of the Bar Order is unnecessary and nothing more than a disingenuous and self-serving litigation tactic.

2. The Receiver Meets the *Munford* Factors

Additionally, as set forth in the Receiver's Motion, the Eleventh Circuit enumerated a two-part inquiry district courts should undertake when considering entering a bar order. *Commodity Futures Trading Comm'n v. Bluprint LLC*, No. 22-80092-CV, 2023 WL 5109447, at *2 (S.D. Fla. Aug. 2, 2023) (citing *Munford*, 97 F.3d at 455). First, "it must consider whether the bar order is 'essential,' and, second, it must determine whether it is "fair and equitable, with an eye toward its effect on the barred parties.'" *Id*. (quoting *U.S. Oil & Gas v. Wolfson*, 967 F.2d 489, 493 (11th Cir. 1992)). In addition, when determining whether a bar order is fair and equitable, the Eleventh Circuit states that courts should consider: (1) the interrelatedness of the claims the bar order precludes with the settled claims; (2) the likelihood of the non-settling defendants prevailing on the barred claims; (3) the complexity of the litigation; and (4) the likelihood of depletion of the resources of the settling defendants. *Munford*, 97 F.3d at 455. And, "public policy favors pretrial settlement in all types of litigation." *Id*. Here, the *Munford* factors weigh in favor of the Court entering the Bar Order.

Neither GT Ireland nor GT Cayman Islands argue that the Bar Order is not essential to the settlement. *See* [ECF Nos. 374 at p.11, fn 11; ECF No. 377]. And, the express terms of the Settlement Agreement demonstrate that the Bar Order is essential to the settlement, in any event. [ECF No. 369 at Ex. A ¶ 11]. Thus, the Receiver indisputably meets the first prong of the analysis.

Additionally, all four factors set forth in *Munford*, *supra*, weigh in favor of the Bar Order

being fair and equitable. First, any claims held by GT Ireland and GT Cayman Islands that would be affected by entry of the Bar Order are "interrelated" with those that could possibly be brought by the Receiver or individual investors or other third parties, such that the cases that both GT Ireland and GT Cayman Islands cite are unavailing. *See Brophy v. Salkin*, 550 B.R. 595, 600 (S.D. Fla. 2015) (finding that separate claims of a settling estate and a non-settling third party against the same or similar defendants can be interrelated for the purpose of issuing a bar order). Under similar facts, multiple bankruptcy and federal district courts have approved bar orders where the claims sought to be barred were interrelated with or arose out of the same facts as those of the party seeking the entry of the bar order.[3]

GT Ireland and GT Cayman Islands both argue that that Bar Order is unfair and inequitable because the claims held by GT Ireland and GT Cayman Islands are not interrelated as they are non-parties and should not be enjoined. [ECF No. 374 at p. 16-17; ECF No. 377 at 6-12]. However, the characterization of such claims and argument regarding same misses the mark. The correct

[3] *See Wisconsin Inv. Bd. v. Ruttenberg*, 300 F. Supp. 2d 1210, 1217-19 (N.D. Ala. 2004) (purported independent claims barred by application of *U.S. Oil & Gas* because "the claims extinguished by the bar order [arose] out of the same facts" as those in the underlying securities litigation); *In re Rothstein Rosenfeldt Adler, P.A.*, 2010 WL 3743885 at *7-8 (Bankr. S.D. Fla. Sept. 22, 2010) (purported independent claims barred that were "directly related to the claims at issue in [the debtor's] bankruptcy proceeding," [and were] "interrelated with claims which have been or could be asserted by the Trustee"); *In re Evaluation Sols., LLC*, 3:13-BK-00446-JAF, 2013 WL 3306216, at *4-5 (Bankr. M.D. Fla. 2013) (claims barred under approved settlement because they were "integrally related to the Trustee's claim, [bar order was] an essential and critical element of the settlement, [was] necessary to achieve complete resolution of the issues contained within the settlement agreement, [was] fair and equitable); *Berman v. Smith*, 510 B.R. 387, 396 (S.D. Fla. 2014) (citing *In re U.S. Oil & Gas*, *supra*, remanded on other grounds) (because "common law claims for unjust enrichment, money lent, and promissory estoppel . . . are all based on the same facts" asserted by the trustee and therefore "not truly independent claims," the court may exercise its discretion to bar the claims "in reaching a fair and equitable settlement"); *Boxer Financial, LLC v. Mukamal (In re Michael Samuel)*, No. 1:13-cv-23142-KMM (S.D. Fla. Sept. 29, 2014) (bankruptcy court had jurisdiction to bar state court law suit brought by real estate lender alleging fraud by third party in the submission of false financial statement to procure a loan, as "related" to the trustee's claims).

applicable legal bar order standard requires that the interrelatedness of the claims to the Receiver's claims be reviewed, analyzed and compared, and for the potential negative impact on the estate to be considered. As the Eleventh Circuit stated in *U.S. Oil & Gas* with respect to cross-claims, "if the claims extinguished by a bar order 'arise out of the same facts as those underlying the litigation, then the district court may exercise its discretion to bar such claims in reaching a fair and equitable settlement.'" 967 F.2d at 496. Notably, courts have applied this same standard when deciding whether separate claims of a settling estate and a non-settling third party against the same or similar defendants may be interrelated for the purpose of issuing a bar order. *See Brophy*, 550 B.R. at 600.

Here, the alleged claims of GT Ireland and GT Cayman Islands plainly arise out of the same common nucleus of operative facts and circumstances, and are based on similar, if not identical, acts and omissions. In fact, the claims all involve acts and omissions of the Former Directors and Officers for, among other misdeeds, disseminating materially inaccurate information about the financial affairs of the Receivership Entities. In the instant case, the interrelated test is satisfied because the "labels" attached to the claims do not matter. *U.S. Oil & Gas*, 967 F.2d at 96 (in affirming bar order court emphasized that "the propriety of the settlement bar order should turn upon the interrelatedness of the claims that it precludes, not upon the labels which the parties attach to those claims.").

GT Ireland and GT Cayman Islands also argue that their claims for indemnification and contribution against the Former Officers and Directors under Florida law preclude entry of the Bar Order. However, the Eleventh Circuit in *Munford* rejected this exact argument. In *Munford*, the Eleventh Circuit held that the bar order entered, which precluded nonsettling defendants' claims for indemnity and contribution, was appropriate where such order was integral to settlement. *Munford*, 97 F.3d at 454-55 (affirming the bankruptcy court's decision to approve the proposed

settlement agreement and contemporaneously issue an order enjoining the non-settling defendants from asserting contribution and indemnification claims). In so doing, the Eleventh Circuit specifically identified "several justifications" for entering bar orders in bankruptcy and receivership cases, including that "bar orders play an integral role in facilitating settlement" because "defendants buy little peace through settlement unless they are assured that they will be protected against codefendants' efforts to shift their losses **through crossclaims for indemnity, contribution, and other causes related to the underlying litigation**." *Id*. at 455 (emphasis added). While the Receiver acknowledges *Munford* was based, in part, on 11 U.S.C. § 105(a), the law in the Eleventh Circuit is clear that when it comes to considering whether a bar order is fair and equitable, "[g]iven the similarity between bankruptcy and receivership proceedings, [it] often appl[ies] bankruptcy principles to receivership cases because [it] [has] limited receivership precedent." *SEC v. Quiros*, 966 F.3d 1195, 1199 (11th Cir. 2020).

Moreover, to the extent they argue otherwise, the Bar Order will not preclude GT Ireland and GT Cayman Islands from asserting affirmative defenses in the Class Action, nor will it hamstring GT Ireland and GT Cayman Islands from defending themselves in any litigation. *See Bluprint LLC*, 2023 WL 5109447, at *4 (court noted that bar order at issue "will in no way preclude the Objecting Non-Parties from asserting affirmative defenses such as unclean hands and fraudulent conduct. . . ."). In fact, under the terms of the proposed Bar Order itself, only claims are extinguished, not defenses. The Bar Order does not impact GT Ireland's or GT Cayman Islands' ability to raise defenses to mitigate any potential exposure, such as contributory negligence or a *Fabre* defense under Florida law. By the same token, the proposed Bar Order has no impact on the claims asserted against GT Ireland and GT Cayman Islands in the Class Action.

Next, both GT Ireland and GT Cayman Islands argue that they would prevail in their

alleged claims against the Former Officers and Directors. [ECF No. 374 at pp. 13-16; ECF No. at pp. 17-19]. Notably, however, those claims are speculative at best and both GT Ireland and GT Cayman Islands failed to meet their burden to establish that they would prevail on the merits if permitted to succeed.[4] In terms of the complexity of the litigation factor, it appears that there is no dispute that such litigation would be necessarily complex. [ECF No. 374 at pp. 17-18]. This is especially true in light of the many causes of action and complicated facts that the Receiver and Class Plaintiffs would bring against the Former Officers and Directors. Moreover, the claims GT Ireland and GT Cayman Islands argue they hold against the Former Officers and Directors are similarly complex, such that any litigation would necessarily deplete the resources available for settlement here for the benefit of investors and creditors.

With regard to the fourth factor, it is extremely likely that if the Bar Order is not entered, the settlement would unravel, and there would be a substantial depletion of the resources available for settlement. This is especially true as the expenses of the Former Officers and Directors in defending the lawsuit would necessarily affect what funds would be available to satisfy any potential judgment in favor of the Receiver. GT Ireland argues that there is no evidence that the Former Officers and Directors do not have any other assets or another policy from which resources could be pulled. [ECF No. 374 at pp. 18-19]. However, as specifically set forth in the Receiver's Motion, the Receiver reviewed the financial disclosures of certain parties receiving the benefit of

[4] It recently came to the attention of the Receiver that GT Cayman Islands filed a Generally Endorsed Writ in the Grand Court of the Cayman Islands against the Former Officers and Directors and TCA Fund Management Group Corp. (despite this Court's stay). The Receiver maintains that it is uncertain that GT Cayman Islands would prevail on the barred claims, and thus, this factor continues to weigh in favor of entry of the Bar Order

the proposed Bar Order and determined that such parties were uncollectible in any event.[5] Thus, this argument is without merit.

Lastly, as set forth in the Motion, absent approval of the Bar Order, the Receivership Estate will not receive in excess of $3.6 million in settlement proceeds from AIG and will be negatively impacted. As explained, without the Bar Order, there would be no settlement, leaving the Receiver in a race to the remaining policy proceeds, which proceeds would continue to be depleted by further litigation. The entry of the Bar Order serves to prevent this harm and negative consequence to the administration of the Receivership Estate under *Munford*.

Accordingly, all of the above considerations favor the affirmance of approval of the Bar Order as fair and equitable in this case. And, while the Receiver does not disagree that "[t]he entry of a bar order is an 'extraordinary remedy,'" there are "several justifications" specified by the Eleventh Circuit for entering bar orders receivership cases, all of which are present here. *Bluprint LLC*, 2023 WL 5109447, at *2. *See* [ECF No. 369 at pp. 18-22].

CONCLUSION

For the reasons set forth herein and in the Receiver's Motion, the Settlement Agreement should be approved and the Bar Order entered.

[5] The Receiver did not review the financials of parties located outside of the United States. Moreover, Robert Press who did not provide sufficient disclosures is not receiving the benefit of the Bar Order.

Respectfully submitted,

Jonathan E. Perlman, Esq.
Florida Bar No. 773328
jperlman@venable.com
Receiver for the Receivership Entities

-and-

VENABLE LLP
Attorneys for Jonathan E. Perlman, Receiver
100 Southeast 2nd Street, Suite 4400
Miami, Florida 33131
Telephone: (305) 349-2300
Facsimile: (305) 349-2310

By: /s/ Elizabeth G. McIntosh
Gregory M. Garno, Esq., FBN 87505
ggarno@venable.com
Elizabeth G. McIntosh, Esq., FBN 101155
emcintosh@venable.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I electronically filed the foregoing document with the Clerk of the Court using CM/ECF. I also certify that the foregoing document is being served on all counsel of record identified on the attached Service List via transmission of Notices of Electronic Filing generated by CM/ECF this 11th day of October, 2023.

/s/ Elizabeth G. McIntosh
Attorney

SERVICE LIST
Securities and Exchange Commission v. TCA Fund Management Group Corp., et al.
Case No. 20-Civ-21964-CMA

Paul Joseph Battista, Esq.
pbattista@venable.com
Michael A Friedman, Esq.
mfriedman@venable.com
Gregory M. Garno, Esq.
ggarno@venable.com
John H. Genovese, Esq.
jgenovese@venable.com
Brett M. Halsey, Esq.
bhalsey@venable.com
Heather L. Harmon, Esq.
hharmon@venable.com
Eric Jacobs, Esq.
ejacobs@venable.com
Elizabeth G. McIntosh, Esq.
emcintosh@venable.com
Jonathan Perlman, Esq.
jperlman@venable.com
VENABLE LLP
100 Southeast 2nd Street, Suite 4400
Miami, Florida 33131
Attorneys for Jonathan E. Perlman, Receiver

Stephanie N. Moot, Esq.
moots@sec.gov
801 Brickell Avenue, Suite 1950
Miami, Florida 33131
Attorneys for Plaintiff Securities and Exchange Commission

James J. Webb, Esq.
jwebb@mitrani.com
Mitrani, Rynor, Adamsky & Toland, P.A.
1200 Weston Road, PH
Weston, FL 33326
Attorneys for Interested Parties Krystal Lazares-Scaretta, Robert A. Scaretta and American Gold Rush, LLC
Andrew Fulton , IV, Esq.
andrew@kelleylawoffice.com

Brian S. Dervishi, Esq.
bdervishi@wdpalaw.com

Craig Vincent Rasile
crasile@mwe.com

Gerald Edward Greenberg, Esq.
ggreenberg@gsgpa.com

Gregg Alan Steinman
gsteinman@sflp.law

Mark David Bloom, Esq.
mark.bloom@bakermckenzie.com

Martha Rosa Mora, Esq.
mmora@arhmf.com

Michael David Heidt, Esq.
mheidt@aol.com

Barry MacEntee, Esq.
bmacentee@hinshawlaw.com
Barbara Fernandez, Esq.
bfernandez@hinshawlaw.com
Peter Sullivan, Esq.
psullivan@hinshawlaw.com
Hinshaw & Culbertson LLP
151 North Franklin Street, Suite 2500,
Chicago, IL 60606
Attorneys for Grant Thornton Ireland

John E. Lawlor, Esq.
jlawlor@johnelawlor.com
129 Third Street
Mineola, NY 11501
Attorney for Patrick Primavera

John D. Mullen, Esq.
john.mullen@phelps.com
Michael S. Hooker, Esq.
michael.hooker@phelps.com
PHELPS DUNBAR LLP
100 South Ashley Drive, Suite 2000
Tampa, Florida 33602-5315
Grant Thornton Cayman Islands