

**IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT  
IN AND FOR PINELLAS COUNTY, FLORIDA  
CIVIL DIVISION**

STATE OF FLORIDA,  
OFFICE OF FINANCIAL REGULATION,

Plaintiff,

vs.

Case No.: 14-001695-CI

TRI-MED CORPORATION,  
TRI-MED ASSOCIATES INC.,  
JEREMY ANDERSON,  
ANTHONY N. NICHOLAS, III,  
ERIC AGER, IRWIN AGER,  
TERESA SIMMONS BORDINAT  
a/k/a TERESA SIMMONS,  
and ANTHONY N. NICHOLAS, JR.,

Defendants,

vs.

TMFL HOLDINGS, LLC,

Relief Defendant.

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**RECEIVER'S FINAL REPORT AND MOTION TO CLOSE RECEIVERSHIP**

Burton W. Wiand (the “**Receiver**”), as Receiver for Tri-Med Corporation (“**Tri-Med**”), Tri-Med Associates Inc. (“**TMA**”), TMFL Holdings, LLC (“**TMFL**”), Interventional Pain Center, PLLC (“**IPC**”), Rejuva Medical and Wellness Center, L.L.C., and Rejuva Medical Center, L.L.C. (the two Rejuva entities are collectively referred to as “**Rejuva**”), Tri-Med Management, Inc. (“**TMM**”) n/k/a JA Management LLC (“**JA Management**”), and JRAM, LLC (“**JRAM**”) (all of the foregoing entities are collectively referred to as “**Receivership**”

**Entities**”), makes this Final Report and moves this Court for an order granting various relief necessary to close this Receivership. Specifically, the Receiver moves the Court for an order:

- Approving a final distribution of approximately 5.4% of the Allowed Amounts<sup>1</sup> of Class 1 claims<sup>2</sup> entitled to receive a distribution at this time as set forth in this motion and in **Exhibit 1**, which will result in a total distribution of approximately \$814,622 (*see infra* § VI);
- Authorizing the Receiver to abandon, release, assign, turnover, or destroy, as appropriate, all remaining Tri-Med assets and liabilities, including unnecessary documents (*see infra* §§ II, III, IV, V, and VIII);
- Approving final fees and costs incurred and to be incurred by the Receiver and his professionals (*see infra* § VII); and
- Closing the Tri-Med Receivership and discharging the Receiver and his professionals and agents upon the Receiver’s filing of a closing declaration (*see infra* § IX).

Importantly, the State of Florida Office of Financial Regulation (“**OFR**”) does not oppose this motion, which will resolve the Tri-Med Receivership after nine years. In support thereof, the Receiver states as follows:

### **BACKGROUND**

1. On March 4, 2014, OFR initiated this action against the defendants seeking emergency relief to stop a fraudulent investment scheme involving hundreds of mostly elderly victims. The next day, on OFR’s motion, the Court entered an order appointing Burton W. Wiand as Receiver for Tri-Med and TMA (the “**Order Appointing Receiver**”). Among other

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<sup>1</sup> The phrase “**Allowed Amount**” is defined in the Receiver’s Motion to (1) Approve Determination and Priority of Claims, (2) Pool Receivership Assets and Liabilities, (3) Approve Plan of Distribution and a First Interim Distribution and (4) Establish Objection Procedure (the “**Claims Determination Motion**”).

<sup>2</sup> Class 1 is comprised of claims made by investors which were allowed or allowed in part. *See* Claims Determination Motion at p. 40.

things, this Order enjoined Tri-Med, TMA, and other Defendants from further violations of the Florida securities laws, froze their assets, and required an accounting of all investor funds and other assets. After his appointment, the Receiver sought and successfully obtained the expansion of the Receivership to include: TMFL, IPC, Rejuva, TMM, JA Management, and JRAM.

2. The Defendants' scheme centered on raising money mainly from elderly Florida investors through the promise of high interest rates from the purported purchase of medical accounts receivable supposedly subject to letters of protection ("LOPs"), which they represented were secured, guaranteed, and/or backed by major insurance companies. The Defendants fraudulently likened their "investment program" to bank certificates of deposit. While Defendants raised approximately \$17 million from investors, significantly less was used to purchase medical accounts receivable. The Receiver's investigation revealed that from 2011 until this case was filed, at most only approximately \$4 million of these investor funds were used to buy LOPs, although that figure overstates the true amount of money used to buy LOPs because it includes forged LOPs, other forged transactions, and money used to purportedly buy LOPs from an entity controlled by Defendant Jeremy Anderson that were never delivered. As the Court observed at a hearing on October 22, 2014, "the evidence is clear and convincing and reaches a very high level that this was a fraudulent scheme to steal people's money."

3. The Order Appointing Receiver directed the Receiver essentially to (1) take possession of and marshal the assets of the Receivership Entities; (2) investigate the affairs of the Receivership Entities and take actions as appropriate to recover funds for the benefit of the

Receivership estate; and (3) report on the assets and liabilities of the Receivership Entities and establish a claims process.

4. The Receiver has concluded his efforts to recover assets for distribution to the claimants with allowed claims and has essentially completed his work under the Order Appointing Receiver. Based on the Receiver's analysis, there is no further benefit to be gained from the continuation of this Receivership.

**I. Efforts Undertaken by the Receiver to Implement the Order Appointing Receiver.**

5. The work of the Receiver and the professionals he retained has been well documented in the Receiver's Interim Reports and other filings with this Court. Since his appointment on March 5, 2014, the Receiver, among other things, accomplished the following:

- a. Seized and secured an office, storage units, books and records, and computer equipment used by the Receivership Entities and sold all of the Receivership Entities' valuable assets contained therein;
- b. Successfully froze \$4,907,005.15 at various financial institutions, obtained \$4,902,488.71 of frozen funds, and deposited the funds into Receivership bank accounts. As discussed below, the remaining accounts totaling approximately \$4,516.44 should be released;
- c. Assisted the OFR with successfully opposing and prevailing on the Defendants' motion to vacate and dissolve the Receivership and injunction after a lengthy hearing wherein the Court found that the evidence was "clear and convincing" that the Defendants engaged in "a fraudulent scheme to steal people's money" and that the appointment of the Receiver was warranted;
- d. Engaged in comprehensive review and analysis of the medical receivables subject to the LOPs and made extensive efforts to maximize the Receivership's recovery of legitimate receivables resulting in the total recovery of approximately \$1,805,943.69 in payment of accounts receivable. As discussed below, the Receiver believes that he has recovered all he reasonably can from the receivables and the remaining receivables are uncollectable and should be abandoned;

- e. Expanded the Receivership to include entities which were funded with money stolen from Tri-Med investors and/or were controlled by Defendants, resulting in the recovery of additional assets;
- f. Sold various medical equipment and other assets obtained from the expansion entities or through a bankruptcy proceeding for the combined amount of \$59,000;
- g. Recovered \$568,600 in principal and interest on a promissory note from Spine Pain Management, Inc.;
- h. Obtained and sold five parcels of residential real estate which were purchased with misappropriated investor funds for the combined net amount of \$768,448.60;
- i. Along with several investors on behalf of a putative class, instituted and resolved litigation against Stoel Rives, LLP and Jodi Johnson, Esq. based on their participation in the scheme for payment of \$3,700,000 pursuant to a settlement agreement;
- j. In connection with the above, also instituted and resolved litigation against Charles Corces and Charles Corces, P.A. for payment of approximately \$6,000 to the Receiver;
- k. Resolved claims against Stephen Marlowe and his law firm, Marlowe McNabb Machnik, P.A. and Brian Stayton and his law firm, The Stayton Group P.A., for their roles in the scheme for payment of approximately \$600,000;
- l. Instituted and settled litigation against Tim Patrick and Tim Patrick Enterprises to recover fraudulent transfers made to them for the return of \$40,000;
- m. Instituted litigation against Richard Paul Williams, Kristine D. Williams, and APEX Chiropractic of Champlin, PLLC to recover fraudulent transfers made to them and resolved the litigation for payment of \$140,400 to the Receiver;
- n. Filed complaints asserting fraudulent transfer and unjust enrichment claims against purported sales agents seeking the recovery of commissions and/or other payments these agents received for selling purported investments in Tri-Med, resulting in the recovery of approximately \$267,752;
- o. Obtained judgments against purported sales agents A.J. Brent and Jodi Miller for \$139,599.98 and \$72,164, respectively, and a judgment against Holly Kwon for \$224,550 to recover fraudulent transfers she received. As discussed below, these judgments are uncollectible and should be abandoned;

- p. Provided assistance to the United States Attorney for the Middle District of Florida in connection with the criminal proceedings against Defendants Eric Ager, Irwin Ager, Jeremy Anderson, and Anthony Nicholas, Jr. for their fraudulent actions in this scheme;
- q. Worked with the U.S. Attorney's office to assist with obtaining and selling forfeited property previously owned by Eric Ager and received the net amount of \$201,042.89 from the sale of the property;
- r. Obtained \$73,350.00 seized from the Minnesota residence of Defendant Jeremy Anderson by Minnesota law enforcement in connection with a related criminal investigation of Defendant Anderson;
- s. Obtained restitution payments from Defendants since the appointment of the Receiver through September 30, 2023 in the total amount \$13,590.96;
- t. Established and conducted a claims procedure whereby all investors and other possible creditors could assert a claim, which included the review and analysis of more than 300 proof of claim forms with total claimed losses of approximately \$16 million;
- u. Made two interim distributions totaling approximately \$7.6 million on a *pro rata* basis to claimants who were entitled to participate in the distributions resulting in a total recovery to date of approximately 50% of these claimants' losses and herein proposes an additional distribution of approximately \$814,622 to holders of allowed claims, which would bring the total recovery to approximately 55.4% of their Allowed Amounts;
- v. Formed an Investors Committee which consisted of a small number of defrauded investors to convey to the Receiver the investors' views regarding actions of the Receivership and provide information to other defrauded investors; and
- w. Established and maintained an informational website for investors and other interested parties and fielded numerous calls and correspondence from investors and others seeking information regarding the Receivership.

6. The Receiver believes that he has completed the investigation of the affairs of the Receivership Entities, undertaken all possible legal actions that were in the best interests of the Receivership, collected all possible funds, and is prepared to make (1) final distribution

to claimants holding Class 1 claims and (2) final payment of fees and expenses to himself and the professionals he has retained.

## **II. Letters of Protection and Medical Receivables.**

7. As discussed extensively in the Interim Reports, the Receiver has undertaken a painstaking review of the medical accounts receivable subject to the LOPs to determine which remained outstanding and to try to collect funds that were owed to the Receivership for any remaining legitimate receivables. Despite the Receiver's efforts, the results were limited. Many receivables were fraudulent, many were duplicates, and all were in part dependent on the recovery of funds from insurance claims. Efforts to gain responses from law firms who may be responsible for these receivables met limited success. Efforts to sell the receivables to collection agencies were wholly unsuccessful. Since the Receiver's appointment through September 30, 2023, he recovered the total amount of approximately \$1,805,943.69 in payment of accounts receivable. The Receiver believes that he has recovered all that he reasonably can from the receivables and that the remaining receivables are either fraudulent or uncollectible. Thus, for these reasons and those discussed below, the Receiver seeks the Court's approval to abandon the receivables that remain on Tri-Med's books.

- a. **Passage of Time:** The Tri-Med Receivership was instituted in 2014, and all the purported LOPs predate the Receivership, sometimes by years. Payments can only be made from future settlements or jury verdicts, and it is highly unlikely any of the underlying litigation is ongoing.
- b. **Lack of Activity:** Similarly, early on plaintiffs' counsel frequently contacted the Receiver's representatives to obtain medical records or amounts owed,

which counsel needed for ongoing litigation. This activity dwindled over the term of the Receivership, and there has been no such activity in over a year.

- c. **Fraudulent LOPs:** Some LOPs simply never existed. Instead, insiders bought real estate and other items with money raised from investors and fabricated related LOPs to conceal their fraud. As such and in many cases, there are no medical accounts receivable to recover.
- d. **“Double Sold” LOPs:** Affiliates of Tri-Med insiders often sold LOPs to multiple entities, including Tri-Med. This created extreme confusion about the proper ownership of any given LOP and the right to collect, if any.
- e. **Adverse Outcomes:** Satisfaction of an LOP relies on a favorable outcome in the underlying personal injury litigation through settlement or trial. That does not always occur. As such, an LOP can be both legitimate and uncollectible.
- f. **Overvalued LOPs:** Again, even if certain LOPs were legitimate, they were often severely inflated or overvalued. As such, a receivable carried on Tri-Med’s book as worth \$100,000 might be worth less than \$10,000.
- g. **Numerous, Small LOPs:** While the values of some LOPs purport to be material, many LOPs are worth less than \$1,000 or even \$50. These small amounts are not recoverable in an efficient manner. The Receiver and his professionals would likely only deplete the Receivership Estate by pursuing collection efforts.
- h. **Unsalable LOPs:** Given the preceding point, the Receiver and his professionals have contacted debt buyers and collectors, but those efforts have

not produced economical results. Some debt collectors require both an upfront payment and a percentage of any amounts recovered. Because this is neither an outright purchase nor a true contingency relationship, it is not in the best interests of the Receivership Estate at this late stage. Others have been interested in purchasing the LOPs outright, but after negotiations and discussions, they have concluded that the data is too incomplete and unreliable to assign any material economic value to the remaining LOPs.

- i. **Bankruptcies:** In January 2015, primary sources for Tri-Med's accounts receivables, Visum Management, LLC, Spine Injury Physicians, LLC, and Wellness Worx Center, PLLC, filed for protection under Chapter 11 of the United States Bankruptcy Code. The Receiver, the debtors, and Preferred Physicians Funding entered into a settlement and collection agreement, but less than \$20,000 was ultimately collected. PPF has purported to terminate the agreement, and the bankruptcy trustee has informed the Receiver that his independent collection efforts have not been successful. Further, bankruptcy trustees for creditor entities have already tried to collect a substantial portion of receivables of the bankrupt entities. These efforts were unsuccessful, and the Trustee abandoned the receivables. This fact also corroborates the lack of value associated with any remaining LOPs.
- j. **Due Diligence Efforts:** Over the years, the Receiver's professionals have conducted several collection efforts ranging from letter writing campaigns, to phone calls, to threats of judicial action and sanctions. While these efforts

produced some positive results for some LOPs, they also revealed that a larger number of LOPs would be uncollectible for a variety of reasons provided by plaintiffs' counsel: no client with that name was located; the client had fired the law firm; counsel withdrew; defense verdict was entered; or the case was dismissed, among other reasons. These efforts therefore showed that any additional recovery was unlikely to exceed the associated costs. These marginal returns can no longer justify the use of Receivership assets.

- k. **Costs:** The Receivership maintains a storage unit containing medical files at the cost of about \$475 per month.<sup>3</sup> Abandonment and closure of the Receivership will terminate those costs.

8. In summary, this Receivership has already distributed approximately \$7.6 million to claimants, representing a recovery of 50% of their losses. There is now an opportunity to close the Receivership and distribute additional funds to investor victims. The LOPs are the only remaining significant obstacle, but as discussed above, they are likely uncollectible, if not fraudulent, and should be abandoned.

### **III. Outstanding Final Judgments.**

9. The Receiver obtained three judgments in connection with litigation, which he has determined are uncollectible: (1) judgment against A.J. Brent for \$139,599.98 entered May 15, 2017; (2) judgment against Holly Kwon for \$224,500 entered April 12, 2018; and (3) judgment against Jodie Miller for \$72,164 entered January 19, 2017. The Receiver properly recorded these judgments and undertook efforts to collect them. When those efforts were

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<sup>3</sup> The cost for the storage unit increased to \$550.61 monthly as of September 30, 2023.

unsuccessful, the Receiver attempted to sell the judgments. After providing all relevant information to individuals specializing in collections, no one would agree to purchase the judgments. The Receiver does not believe it is in the best interests of the Receivership to expend any further resources on trying to collect on the judgments and asks the Court to approve their abandonment.

**IV. Release of Remaining Frozen Funds.**

10. At the beginning of the Receivership, the Receiver coordinated with the OFR to move swiftly to freeze all known funds. As a result of these efforts, the Receiver successfully froze \$4,907,005.15 at various financial institutions. The Receiver deposited \$4,902,488.71 of frozen funds into Receivership banking accounts.<sup>4</sup> Approximately \$4,500 remains frozen in accounts as follows (the “**Frozen Funds**”):

<b>Name on Account</b>	<b>Approximate Remaining Amount Frozen</b>	<b>Location of Funds</b>	<b>Last Four Digits of Account Number</b>
Anthony Nicholas	\$256.87	Wells Fargo	3443
Anthony N. Nicholas	\$35.02	Wells Fargo	8091
Anthony N. Nicholas	\$0.01	Wells Fargo	8109
Rejuva Medical and Wellness Center, LLC	\$36.55	Wells Fargo	8824
Back to Balance Natural Healing	\$1,864.18	Wells Fargo	9160
Eric Ager	\$329.83	HomeBanc	2155
Irwin Ager	\$17.40	Bank of America	1560
Eric Ager	\$144.01	Bank of America	4945
UTMA	\$1,750.10	Bank of America	0600
Jeremy Kee Anderson	\$11.82	Scottrade	6418
Jeremy Kee Anderson SEP IRA	\$70.65	Scottrade	5460

<sup>4</sup> This amount includes funds that were frozen and subsequently recovered in connection with expanding the Receivership to include additional entities.

Name on Account	Approximate Remaining Amount Frozen	Location of Funds	Last Four Digits of Account Number
<b>TOTAL</b>	<b>\$4,516.44</b>		

11. The above-listed accounts were all frozen in 2014. For the two accounts with slightly more significant balances (Back to Balance Natural Healing and UTMA), the Receiver does not have sufficient evidence to establish that they were funded with proceeds from the scheme. Given the relatively low value of those accounts, the Receiver does not believe it is in the best interests of the Receivership to expend the resources necessary to develop the evidence required to obtain possession of them. Accordingly, the Receiver recommends that the above frozen accounts be released.

**V. Restitution Payments.**

12. Defendants Irwin Ager, Eric Ager, and Anthony Nicholas, Jr. each pleaded guilty to conspiracy to commit mail fraud and wire fraud for their participation in this scheme. In addition to time in prison, the court ordered these defendants to pay restitution of \$7,614,925.91 and directed that restitution payments be made to the Receiver. Since the appointment of the Receiver through September 30, 2023, the total amount the Receiver has obtained from restitution payments is approximately \$13,590.96. The Receiver also has been informed that an additional \$2,561.08 in restitution will be paid to the Receiver before the close of the Receivership.

13. Given the small amount that the Receiver has received to date in restitution payments, he does not think that the possibility of additional restitution payments warrants the expense of continuing the Receivership. It is unlikely that any future restitution payments

would be substantial enough to support an additional distribution to all Class 1 claimants. The Receiver believes it is in the best interests of the claimants and the Receivership to distribute the remaining funds to victims now rather than continue to wait for additional, likely modest restitution payments. After consultation with the U.S. District Court for the Middle District of Florida, which is currently receiving the restitution payments and disbursing them to the Receiver, and the U.S. Attorney's Office for the Middle District of Florida, the Receiver requests that the Court enter an order directing the U.S. District Court to assign the Receiver's interest in any future restitution payments to the Crime Victims Fund. *See United States v. Weeks-Katona, et al.*, Case 8:94-cr-00065-SCB-TBM, Doc. 591 (M.D. Fla. May 15, 2017) (assigning Receiver's interest in restitution to the Crime Victim's Fund), attached as **Exhibit 2**.

#### **VI. Final Distribution.**

14. Attached hereto as **Exhibit 3** is a cash basis accounting report from inception, March 5, 2014, through September 30, 2023.<sup>5</sup> This accounting report reflects the cash receipts and expenditures for the term of the Receivership through September 30, 2023 and anticipated expenditures to close the Receivership. There are no outstanding amounts to be collected and no assets of any meaningful value to be liquidated.<sup>6</sup> There are four checks in the total amount of \$13,662.48 which remain outstanding from the second interim distribution. The Receiver requests that the Court allow him to rollover these amounts to the final distribution to allow these claimants or their beneficiaries an additional opportunity to recover these funds. Not

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<sup>5</sup> Exhibit 3 references the Receiver's counsel, Guerra King P.A. Guerra King P.A. is now known as Guerra & Partners, P.A.

<sup>6</sup> As discussed in Sections II, III, and IV above, any remaining assets are either uncollectible or likely would cost more than they are worth to try to obtain any value from them.

including these outstanding second distribution payments, the Receiver has cash on hand, as of September 30, 2023, of \$1,052,324.14. The Receiver anticipates receiving \$2,561.08 in restitution which will bring the total to \$1,054,885.22.

15. As set forth herein and in the concurrently filed Final Motion for Fees, the Receiver seeks authority to pay accrued fees and costs of \$159,862.75 and estimated fees and costs to close the Receivership of \$80,400 from May 1, 2023, through the filing of the closing declaration. With the payment of these fees and costs, the cash remaining for distribution is \$814,622.47. Accordingly, the Receiver requests authority to make a final distribution of \$814,622.47 as set forth on **Exhibit 1** to all claimants holding Class 1 claims on a *pro rata* basis subject to applicable exceptions, priorities, and other parameters discussed in the Claims Determination Motion – the same method and parameters used for the first and second distributions. This distribution will result in approximately an additional 5.4% of these claimants’ Allowed Amounts, bringing their total recovery to approximately 55.4% of their losses.

16. The Receiver requests leave to make this final distribution in the amounts specified on **Exhibit 1** as soon as practicable after receipt of the order authorizing the distribution. The Receiver will mail distribution checks by regular U.S. Mail. The Receiver requests that the claimants be allowed 120 days to negotiate the distribution checks.

17. If a check is not negotiated by a claimant within 120 days, the Receiver will make reasonable efforts to provide the claimant or his or her beneficiaries an opportunity to recover the funds. If the Receiver is unable to locate the claimant or obtain sufficient information and/or documentation to reissue the check to the appropriate recipient(s) within

sixty days of the expiration of the distribution check, the Receiver will deposit the funds with the Florida Division of Unclaimed Property.

18. The vast majority of the claimants who are entitled to receive a distribution reside in Florida. These claimants have approximately 244 claims. The remaining approximately 44 claims are held by individuals who live in 22 different states and Canada. The Receiver is hopeful that these out-of-state claimants will receive and negotiate their distribution checks or that he will be able to locate a beneficiary who can substantiate their right to receive the distribution. If an out-of-state claimant or their beneficiary cannot be located and the Receiver is, for any reason, unable to deposit any pertinent funds with the Florida Division of Unclaimed Property, the Receiver will remit the unclaimed funds to the Clerk of the Court for Pinellas County, less any professionals' fees and expenses that exceed the reserved closing costs.

19. The Receiver believes that the proposed final distribution is fair, reasonable, and consistent with the prior interim distributions and plan of distribution previously approved by the Court.

## **VII. Final Fees and Expenses.**

20. The fees and expenses of the Receivership, including the Receiver's fees, the Receiver's attorneys' fees, accounting fees and other fees and expenses, have not been paid since September 30, 2019. By separate motion filed concurrently herewith, the Receiver seeks fees and costs for all professional services rendered during the 43 months from October 1, 2019 through April 30, 2023 in the total amount of \$159,862.75. (*See* Receiver's Final Motion for

Order Awarding Fees, Costs, and Reimbursement of Costs to Receiver and His Professionals, being filed along with this motion) (hereafter referred to as the “**Motion for Fees.**”)

21. In addition to the fees and expenses sought in the Motion for Fees, the Receiver estimates that the final fees and expenses for closing the Receivership that will accrue after April 30, 2023 will be approximately \$80,400, and consequently the Receiver requests approval for payment of that amount from the remaining Receivership assets to cover final fees and expenses. Closing costs include, but are not limited to, fees and costs associated with making the final distributions to the claimants with Class 1 claims, closing the bank accounts, preparing and filing final tax documents, responding to questions from claimants, and destroying or otherwise disposing of the documents and other items being held at the Receiver’s offices and other locations as discussed in Section VIII below. The Receiver believes these fees and costs are reasonable and necessary to conclude this Receivership.

#### **VIII. Destruction of Documents and Other Miscellaneous Property.**

22. In connection with this Receivership, the Receiver accumulated documents and other materials, which are in the Receiver’s office and the offices of the professionals he has retained to assist him in this matter. In addition to documents, the computer forensic firm used by the Receiver, E-Hounds, Inc. (“**E-Hounds**”), is also in possession of outdated computer equipment and data storage devices. E-Hounds has advised the Receiver that the equipment and other devices have no resale value. Accordingly, the Receiver requests the authority to destroy, or otherwise dispose of, all documents and other items relating to the Receivership, in the Receiver’s discretion and at such time as he deems proper if, within thirty (30) days after written notice to the OFR, the OFR does not take custody of such records or items. Given the

sensitivity of data contained within the medical records being held in storage, the Receiver will retain a shredding company to properly shred and dispose of all medical records contained therein.

**IX. Close Receivership and Discharge Receiver.**

23. The Receiver has seized and liquidated all possible material Receivership assets known to the Receiver. All litigation involving the Receivership has been resolved. Further, with the payment of the accrued and final fees and costs of the Receivership and the final distribution to claimants as requested herein and in the Motion for Fees, all assets of the Receivership will be subject to disbursement. As such, the Receiver will have completed his responsibilities under the Order Appointing Receiver and respectfully requests that the Court enter an order, in substantially the form of the proposed order attached as **Exhibit 4**, that closes the Receivership and discharges the Receiver without further order from this Court effective upon the Receiver filing a closing declaration in which he attests that he has completed the final distribution as specified herein, filed the final necessary tax returns, and paid the final fees and costs of the Receivership. The Receiver requests the Court's order discharge him and his agents, employees, members, officers, independent contractors, attorneys, and representatives and relieve the Receiver, his agents, employees, members, officers, independent contractors, attorneys, and representatives of all duties, liabilities, and responsibilities pertaining to this Receivership.

**MEMORANDUM IN SUPPORT**

The relief requested in this Motion will promote the orderly and prompt resolution of this Receivership in an expeditious cost-effective manner. The relief sought is customary and

appropriate in closing a receivership estate. The estimated fees and costs sought to accomplish the final tasks to close this Receivership are fair and reasonable.

Florida law authorizes the appointment of a receiver. *See, e.g., Lee County Bank v. Christian Mut. Found.*, 403 So. 2d 446, 450 (Fla. 2d DCA 1981). Florida courts apply federal as well as state law to cases involving receivers. *See, e.g., Freeman v. Dean Witter Reynolds, Inc.*, 865 So. 2d 543, 549 (Fla. 2d DCA 2003). The Court’s power over an equity receivership and to determine appropriate procedures for administering a receivership is “extremely broad.” *S.E.C. v. Hardy*, 803 F.2d 1034, 1037 (9th Cir. 1986); *see S.E.C. v. Basic Energy*, 273 F.3d 657, 668 (6th Cir. 2001); *S.E.C. v. Elliott*, 953 F.2d 1560, 1566 (11th Cir. 1992). The Court’s wide discretion derives from the inherent powers of an equity court to fashion relief. *Elliott*, 953 F.2d at 1566; *S.E.C. v. Safety Finance Service, Inc.*, 674 F.2d 368, 372 (5th Cir. 1982). The primary purpose of an equity receivership is to promote the orderly and efficient administration of the estate for the benefit of the creditors. *See Hardy*, 803 F.2d at 1038. The relief requested by the Receiver best serves this purpose.

The Court has wide latitude when it exercises its inherent equitable power in approving a plan of distribution of receivership funds. *S.E.C. v. Forex Asset Mgmt. LLC*, 242 F.3d 325, 331 (5th Cir. 2001) (affirming District Court’s approval of plan of distribution because court used its discretion in “a logical way to divide the money”); *Quilling v. Trade Partners, Inc.*, 2007 WL 107669, \*1 (W.D. Mich. 2007) (“In ruling on a plan of distribution, the standard is simply that the district court must use its discretion in a logical way to divide the money” (internal quotations omitted)). In approving a plan of distribution in a receivership, “the district court, acting as a court of equity, is afforded the discretion to determine the most equitable

remedy.” *Forex*, 242 F.3d at 332. The Court may adopt any plan of distribution that is logical, fair, and reasonable. *S.E.C. v. Wang*, 944 F.2d 80, 83-84 (2d Cir. 1991); *Basic Energy*, 273 F.3d at 671; *Quilling*, 2007 WL 107669 at \*1. Any action taken by a district court in the exercise of its discretion is subject to great deference by appellate courts. *See United States v. Branch Coal*, 390 F. 2d 7, 10 (3d Cir. 1969). Such discretion is especially important considering that one of the ultimate purposes of a receiver’s appointment is to provide a method of gathering, preserving, and ultimately liquidating assets to return funds to creditors. *See Safety Fin. Serv.*, 674 F.2d at 372 (court overseeing equity receivership enjoys “wide discretionary power” related to its “concern for orderly administration”) (citations omitted).

As noted above, the Receiver has liquidated or otherwise disposed of all assets with material value. He thus seeks to abandon all remaining assets and liabilities because they have no material value to the Receivership estate and will not result in any further distributions to creditors. *See, e.g., S.E.C. v. Nadel, et al.*, Case No. 8:09-cv-00087-VMC-CPT (M.D. Fla. Mar. 8, 2017) (Docs. 1266, 1267) (authorizing abandonment of storage unit and contents); *S.E.C. v. Kirkland*, 2008 WL 4144424, at \*3 (M.D. Fla. Sept. 5, 2008) (noting “[t]he Receiver has subsequently been granted leave to abandon several assets”); *S.E.C. v. Hyatt*, 2016 WL 2766285, at \*4 (N.D. Ill. May 13, 2016) (“Hyatt’s other two homes ... were both in foreclosure and would have no equity after the mortgages were paid; as a result, the [r]eceiver obtained court authorization to abandon these properties.”); *S.E.C. v. Ryan*, 2013 WL 12141502, at \*1 (N.D.N.Y. 2013) (permitting receiver to abandon remaining assets because the real estate was of little value).

The Court has previously approved the Receiver's plan of distribution and the proposed final distribution is consistent with that plan. The Receiver believes the proposed final distribution set forth above and the other relief requested in this motion is logical, fair, and reasonable.

WHEREFORE, the Receiver respectfully requests the Court to enter an order:

1. Authorizing the Receiver to pay estimated final fees and costs of \$80,400 to complete the closing of the Receivership, to be paid from the remaining Receivership assets;
2. Assuming the Court's approval of the Receiver's Motion for Fees filed concurrently with this Motion, authorizing the Receiver to make a final distribution in the total amount of \$814,622.47 as set forth above and in the attached **Exhibit 1**;
3. Authorizing the abandonment of all remaining assets and liabilities of the Receivership, specifically including all medical accounts receivable remaining on the Receivership books and all outstanding judgments held in favor of the Receivership;
4. Assigning the Receiver's interest in any future restitution payments to the Crime Victims Fund;
5. Authorizing the Receiver to release any and all remaining frozen funds;
6. Authorizing the Receiver to remit distribution funds to the Florida Division of Unclaimed Property after the expiration of a distribution check and after the Receiver has made reasonable efforts, in his sole discretion, to provide the claimant or his or her beneficiaries an opportunity to recover the funds;

7. Authorizing the Receiver to remit unclaimed distribution funds that he is unable to remit to the Florida Division of Unclaimed Property according to paragraph 6 above to the Pinellas County Clerk of Court;

8. Authorizing the Receiver to destroy, or otherwise dispose of, all books, records, computer equipment, other computer-related devices, and other items related to the Receivership in the Receiver's discretion if the OFR does not take custody of such records and other items within thirty days after written notice from the Receiver;

9. Authorizing the Receiver to retain the books and records necessary to support the tax returns filed by the Receiver for a period of four (4) years and thereafter destroy those books and records;

10. Discharging the Receiver and his agents, employees, members, officers, independent contractors, attorneys, representatives, predecessors, successors and assignees, and relieving the Receiver and his agents, employees, members, officers, independent contractors, attorneys, representatives, predecessors, successors, and assignees of all duties, liabilities and responsibilities pertaining to the Receivership previously established in this action effective upon the Receiver filing a closing declaration in which he attests that he has completed the final distribution as specified herein, filed the final necessary tax returns, and paid the final fees and costs of the Receivership;

11. Enjoining all persons from commencing or prosecuting, without leave of this Court, any action against the Receiver or his agents in connection with or arising out of the Receiver's or his agents' services to this Court in this Receivership;

12. Retaining jurisdiction for the purpose of enforcing the above injunctive relief;

13. Closing this Receivership without further order from this Court effective upon the Receiver filing a closing declaration in which he attests that he has completed the final distribution as specified herein, filed the final necessary tax returns, and paid the final fees and costs of the Receivership; and

14. Granting any other relief as may be reasonable or appropriate in connection with the wind up and closure of the Receivership estate.

/s/Ailen Cruz

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## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on October 25, 2023, I electronically filed a true and correct copy of the foregoing with the Clerk of the Court by using the Florida Courts E-Filing Portal, which served the following parties and non-parties:

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**/s/ Ailen Cruz**  
Attorney

# EXHIBIT 1

## Exhibit 1

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
1	\$44,120.00	\$11,471.20	\$10,588.80	\$2,369.77	
2	\$98,700.00	\$25,662.00	\$23,688.00	\$5,301.37	
3	\$47,120.00	\$12,251.20	\$11,308.80	\$2,530.91	
4	\$146,748.00	\$38,154.48	\$35,219.52	\$7,882.12	
5	\$9,829.00	\$2,555.54	\$2,358.96	\$527.93	
6	\$9,886.00	\$2,570.36	\$2,372.64	\$531.00	
7	\$96,622.00	\$25,121.72	\$23,189.28	\$5,189.75	
8	\$29,493.00	\$7,668.18	\$7,078.32	\$1,584.13	
9	\$9,285.00	\$2,414.10	\$2,228.40	\$498.72	
10	\$269,037.00	\$69,949.62	\$64,568.88	\$14,450.49	
11	\$63,635.53	\$16,545.24	\$15,272.53	\$3,417.99	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is Scottrade Inc. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to Scottrade Inc. FBO claimant. This requested change will be reflected in this final distribution.
12	\$21,326.00	\$5,544.76	\$5,118.24	\$1,145.46	
13	\$39,119.00	\$10,170.94	\$9,388.56	\$2,101.16	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
14	\$54,654.00	\$14,210.04	\$13,116.96	\$2,935.57	
15	\$18,460.00	\$4,799.60	\$4,430.40	\$991.52	
16	\$140,910.00	\$36,636.60	\$33,818.40	\$7,568.55	
17	\$48,414.00	\$12,587.64	\$11,619.36	\$2,600.41	
18	\$19,388.00	\$5,040.88	\$4,653.12	\$1,041.37	
19	\$14,490.00	\$3,767.40	\$3,477.60	\$778.29	
20	\$19,322.00	\$5,023.72	\$4,637.28	\$1,037.82	
21	\$51,722.00	\$13,447.72	\$12,413.28	\$2,778.09	
22	\$24,718.00	\$6,426.68	\$5,932.32	\$1,327.65	
23	\$99,437.00	\$25,853.62	\$23,864.88	\$5,340.95	
24	\$9,568.00	\$2,487.68	\$2,296.32	\$513.92	
25	\$231,503.00	\$60,190.78	\$55,560.72	\$12,434.47	
26	\$18,365.00	\$4,774.90	\$4,407.60	\$986.42	
27	\$33,852.00	\$8,801.52	\$8,124.48	\$1,818.26	
28	\$36,632.00	\$9,524.32	\$8,791.68	\$1,967.57	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
29-A	\$4,804.00	\$1,249.04	\$1,152.96	\$258.03	
29-B	\$4,804.00	\$1,249.04	\$1,152.96	\$258.03	
29-C	\$4,804.00	\$1,249.04	\$1,152.96	\$258.03	
30	\$18,038.00	\$4,689.88	\$4,329.12	\$968.86	
31	\$9,760.00	\$2,537.60	\$2,342.40	\$524.23	
32	\$19,209.00	\$4,994.34	\$4,610.16	\$1,031.75	
33	\$19,548.00	\$5,082.48	\$4,691.52	\$1,049.96	
34	\$21,504.00	\$5,591.04	\$5,160.96	\$1,155.02	
35	\$23,364.00	\$6,074.64	\$5,607.36	\$1,254.93	
36	\$25,600.00	\$6,656.00	\$6,144.00	\$1,375.02	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is Hilltop Securities IRA. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to Hilltop Securities IRA FBO claimant. This requested change will be reflected in this final distribution.
37	\$11,116.00	\$2,890.16	\$2,667.84	\$597.06	
38	\$74,578.00	\$19,390.28	\$17,898.72	\$4,005.73	
39	\$9,568.00	\$2,487.68	\$2,296.32	\$513.92	
40-A	\$6,478.33	\$1,684.37	\$1,554.80	\$347.96	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
40-B	\$6,478.33	\$1,684.37	\$1,554.80	\$347.96	
40-C	\$6,478.33	\$1,684.37	\$1,554.80	\$347.96	
41	\$9,601.00	\$2,496.26	\$2,304.24	\$515.69	
42	\$33,426.00	\$8,690.76	\$8,022.24	\$1,795.37	
43	\$9,520.00	\$2,475.20	\$2,284.80	\$511.34	
44	\$368,485.72	\$95,806.29	\$88,436.57	\$19,792.07	
45	\$33,969.00	\$8,831.94	\$8,152.56	\$1,824.54	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is Voya Retirement Insurance and Annuity Company ("VRIAC"). Accordingly, for distribution purposes, the Receiver has changed the name of this claim to VRIAC FBO claimant. This requested change will be reflected in this final distribution.
46	\$12,160.00	\$3,161.60	\$2,918.40	\$653.14	
47	\$26,368.00	\$6,855.68	\$6,328.32	\$1,416.28	
48	\$116,990.03	\$30,417.41	\$28,077.61	\$6,283.76	
49	\$9,601.00	\$2,496.26	\$2,304.24	\$515.69	
50	\$19,292.00	\$5,015.92	\$4,630.08	\$1,036.21	
51	\$9,943.00	\$2,585.18	\$2,386.32	\$534.06	
52	\$72,744.00	\$18,913.44	\$17,458.56	\$3,907.22	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
53	\$92,782.30	\$24,888.50	\$21,502.65	\$4,983.51	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is TD Ameritrade. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to TD Ameritrade FBO claimant. This requested change will be reflected in this final distribution.
54	\$25,548.50	\$6,867.64	\$5,906.61	\$1,372.26	
55	\$54,170.00	\$14,534.26	\$12,550.74	\$2,909.57	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is TD Ameritrade. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to TD Ameritrade FBO claimant. This requested change will be reflected in this final distribution.
56	\$34,715.40	\$9,296.04	\$8,061.66	\$1,864.63	
57	\$179,100.60	\$48,096.36	\$41,453.94	\$9,619.84	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is TD Ameritrade. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to TD Ameritrade FBO claimant. This requested change will be reflected in this final distribution.
58	\$14,731.70	\$3,965.26	\$3,400.59	\$791.27	After the filing of the Second Interim Distribution Motion, the claimant provided information that the new custodian for this claim is TD Ameritrade. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to TD Ameritrade FBO claimant. This requested change will be reflected in this final distribution.
59	\$131,771.50	\$35,385.74	\$30,500.01	\$7,077.70	
60	\$28,848.00	\$7,500.48	\$6,923.52	\$1,549.48	
61	\$19,232.00	\$5,000.32	\$4,615.68	\$1,032.99	
62	\$273,099.00	\$71,005.74	\$65,543.76	\$14,668.67	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
63	\$27,984.00	\$7,275.84	\$6,716.16	\$1,503.07	
64	\$19,059.00	\$4,955.34	\$4,574.16	\$1,023.70	
65	\$9,280.00	\$2,412.80	\$2,227.20	\$498.45	
66	\$18,752.00	\$4,875.52	\$4,500.48	\$1,007.21	
67	\$42,192.00	\$10,969.92	\$10,126.08	\$2,266.21	
68	\$63,997.22	\$16,639.28	\$15,359.33	\$3,437.41	
69	\$12,600.00	\$3,276.00	\$3,024.00	\$676.77	
70	\$52,949.00	\$13,766.74	\$12,707.76	\$2,843.99	After the filing of the Second Interim Distribution Motion, the personal representative for the claimant's estate provided sufficient information and documentation that the appropriate beneficiary for this claim is the claimant's trust. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to the pertinent trust. This change will be reflected in this final distribution.
71	\$9,232.00	\$2,400.32	\$2,215.68	\$495.87	
72	\$12,500.00	\$3,250.00	\$3,000.00	\$671.40	
73-A	\$31,951.00	\$8,307.26	\$7,668.24	\$1,716.15	
73-B	\$31,951.00	\$8,307.26	\$7,668.24	\$1,716.15	
73-C	\$31,951.00	\$8,307.26	\$7,668.24	\$1,716.15	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
73-D	\$31,951.00	\$8,307.26	\$7,668.24	\$1,716.15	
74	\$20,645.00	\$5,367.70	\$4,954.80	\$1,108.88	
75	\$23,220.00	\$6,037.20	\$5,572.80	\$1,247.19	
76	\$172,527.00	\$44,857.02	\$41,406.48	\$9,266.75	
77	\$443,400.00	\$115,284.00	\$106,416.00	\$23,815.86	After the filing of the Claims Determination Motion, the Receiver was informed that the claimant is deceased. This distribution will be made payable to the estate of the claimant. Should the claimant's estate provide sufficient information regarding the appropriate beneficiary for this final distribution, the Receiver will remit payment to that individual(s) or entity. If no or insufficient information is received, the payment will remain in the name of the estate of the claimant and it will be the representatives/beneficiaries' obligation to negotiate the payment within 120 days from the date of the check.
78	\$148,200.00	\$38,532.00	\$35,568.00	\$7,960.10	After the filing of the Claims Determination Motion, the Receiver was informed that the claimant is deceased. This distribution will be made payable to the estate of the claimant. Should the claimant's estate provide sufficient information regarding the appropriate beneficiary for this final distribution, the Receiver will remit payment to that individual(s) or entity. If no or insufficient information is received, the payment will remain in the name of the estate of the claimant and it will be the representatives/beneficiaries' obligation to negotiate the payment within 120 days from the date of the check.
79	\$33,368.00	\$8,675.68	\$8,008.32	\$1,792.26	
80	\$7,588.00	\$1,972.88	\$1,821.12	\$407.57	
81	\$16,784.00	\$4,363.84	\$4,028.16	\$901.50	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
82	\$85,993.00	\$22,358.18	\$20,638.32	\$4,618.85	
83	\$9,715.00	\$2,525.90	\$2,331.60	\$521.81	
84	\$13,858.00	\$3,603.08	\$3,325.92	\$744.34	
85	\$8,392.00	\$2,181.92	\$2,014.08	\$450.75	
86	\$18,147.00	\$4,718.22	\$4,355.28	\$974.71	
87	\$23,920.00	\$6,219.20	\$5,740.80	\$1,284.79	
88	\$9,943.00	\$2,585.18	\$2,386.32	\$534.06	
89	\$28,848.00	\$7,500.48	\$6,923.52	\$1,549.48	
90	\$29,831.00	\$7,756.06	\$7,159.44	\$1,602.28	
91	\$7,584.00	\$1,971.84	\$1,820.16	\$407.35	
92	\$8,459.00	\$2,199.34	\$2,030.16	\$454.35	
93	\$21,752.00	\$5,655.52	\$5,220.48	\$1,168.34	
94	\$206,405.00	\$53,665.30	\$49,537.20	\$11,086.41	
95	\$24,520.00	\$6,375.20	\$5,884.80	\$1,317.02	
96	\$31,907.00	\$8,295.82	\$7,657.68	\$1,713.79	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
97	\$42,276.00	\$10,991.76	\$10,146.24	\$2,270.72	
98	\$8,735.00	\$2,271.10	\$2,096.40	\$469.17	
99	\$9,520.00	\$2,475.20	\$2,284.80	\$511.34	
100	\$49,718.00	\$12,926.68	\$11,932.32	\$2,670.45	
101	\$40,394.00	\$10,502.44	\$9,694.56	\$2,169.64	
102	\$46,448.00	\$12,076.48	\$11,147.52	\$2,494.81	
103	\$45,122.00	\$11,731.72	\$10,829.28	\$2,423.59	
104	\$19,598.00	\$5,095.48	\$4,703.52	\$1,052.65	
105	\$63,978.66	\$16,634.45	\$15,354.88	\$3,436.42	
106	\$48,998.00	\$12,739.48	\$11,759.52	\$2,631.78	
107	\$9,601.00	\$2,496.26	\$2,304.24	\$515.69	
108	\$58,986.00	\$15,336.36	\$14,156.64	\$3,168.25	
109	\$19,887.00	\$5,170.62	\$4,772.88	\$1,068.17	The claimant did not negotiate the second distribution check within the time allowed to do so. The Receiver requests that the Court allow him to rollover that amount to this final distribution to allow the claimant or his beneficiaries an additional opportunity to recover these funds.
110	\$11,478.00	\$2,984.28	\$2,754.72	\$616.51	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
111	\$29,831.00	\$7,756.06	\$7,159.44	\$1,602.28	
112	\$9,772.00	\$2,540.72	\$2,345.28	\$524.87	
113	\$9,010.00	\$2,342.60	\$2,162.40	\$483.94	
114	\$28,704.00	\$7,463.04	\$6,888.96	\$1,541.75	
115	\$9,715.00	\$2,525.90	\$2,331.60	\$521.81	
116	\$9,601.00	\$2,496.26	\$2,304.24	\$515.69	
117	\$58,212.00	\$15,135.12	\$13,970.88	\$3,126.68	
118	\$28,848.00	\$7,500.48	\$6,923.52	\$1,549.48	
119	\$9,184.00	\$2,387.84	\$2,204.16	\$493.29	
120	\$22,552.00	\$5,863.52	\$5,412.48	\$1,211.31	
121	\$14,640.00	\$3,806.40	\$3,513.60	\$786.34	
122	\$9,520.00	\$2,475.20	\$2,284.80	\$511.34	
123	\$19,136.00	\$4,975.36	\$4,592.64	\$1,027.83	
124	\$46,160.00	\$12,001.60	\$11,078.40	\$2,479.34	
125	\$19,921.00	\$5,179.46	\$4,781.04	\$1,069.99	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
126	\$34,126.00	\$8,872.76	\$8,190.24	\$1,832.97	
127	\$19,019.00	\$4,944.94	\$4,564.56	\$1,021.55	
128	\$38,065.00	\$9,896.90	\$9,135.60	\$2,044.54	
129	\$66,986.00	\$17,416.36	\$16,076.64	\$3,597.95	
130	\$8,721.00	\$2,267.46	\$2,093.04	\$468.42	
131	\$9,129.00	\$2,373.54	\$2,190.96	\$490.34	
132	\$9,808.00	\$2,550.08	\$2,353.92	\$526.81	
133	\$8,258.00	\$2,147.08	\$1,981.92	\$443.55	
134	\$48,308.00	\$12,560.08	\$11,593.92	\$2,594.71	
135	\$26,700.00	\$6,942.00	\$6,408.00	\$1,434.11	
136	\$17,384.00	\$4,519.84	\$4,172.16	\$933.73	
137-A	\$24,859.00	\$6,463.34	\$5,966.16	\$1,335.22	After the filing of the Claims Determination Motion, the Receiver received sufficient information and verification that the claimant is deceased and his two children are the appropriate beneficiaries and are entitled to share equally in any distributions this claim is entitled to receive. Accordingly, this change will be reflected in this final distribution.

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
137-B	\$24,859.00	\$6,463.34	\$5,966.16	\$1,335.22	After the filing of the Claims Determination Motion, the Receiver received sufficient information and verification that the claimant is deceased and his two children are the appropriate beneficiaries and are entitled to share equally in any distributions this claim is entitled to receive. Accordingly, this change will be reflected in this final distribution.
138	\$97,840.00	\$25,438.40	\$23,481.60	\$5,255.17	
139	\$28,704.00	\$7,463.04	\$6,888.96	\$1,541.75	
140	\$59,324.00	\$15,424.24	\$14,237.76	\$3,186.41	
141	\$9,886.00	\$2,570.36	\$2,372.64	\$531.00	
142	\$16,784.00	\$4,363.84	\$4,028.16	\$901.50	
143	\$29,324.00	\$7,624.24	\$7,037.76	\$1,575.05	
144	\$19,209.00	\$4,994.34	\$4,610.16	\$1,031.75	
145	\$57,200.00	\$14,872.00	\$13,728.00	\$3,072.32	
146	\$34,506.00	\$8,971.56	\$8,281.44	\$1,853.38	
147	\$129,026.00	\$33,546.76	\$30,966.24	\$6,930.23	
148	\$9,616.00	\$2,500.16	\$2,307.84	\$516.49	
149	\$28,704.00	\$7,463.04	\$6,888.96	\$1,541.75	
150	\$8,900.00	\$2,314.00	\$2,136.00	\$478.04	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
151	\$9,943.00	\$2,585.18	\$2,386.32	\$534.06	
152	\$37,613.00	\$9,779.38	\$9,027.12	\$2,020.27	
153	\$29,568.00	\$7,687.68	\$7,096.32	\$1,588.15	
154	\$114,987.00	\$29,896.62	\$27,596.88	\$6,176.17	
155	\$26,577.00	\$6,910.02	\$6,378.48	\$1,427.50	
156	\$60,210.00	\$15,654.60	\$14,450.40	\$3,233.99	
157	\$30,320.00	\$7,883.20	\$7,276.80	\$1,628.55	
158	\$128,202.00	\$33,332.52	\$30,768.48	\$6,885.97	
159	\$9,616.00	\$2,500.16	\$2,307.84	\$516.49	
160	\$24,718.00	\$6,426.68	\$5,932.32	\$1,327.65	
161	\$36,791.00	\$9,565.66	\$8,829.84	\$1,976.11	
162	\$146,337.00	\$38,047.62	\$35,120.88	\$7,860.04	
163	\$0.00	\$14,314.82	\$13,213.68	\$0.00	After the filing of the Second Interim Distribution Motion, the Claimant waived all rights to receive any future distributions. As such, this claim will not receive the final distribution.
164	\$101,316.00	\$26,342.16	\$24,315.84	\$5,441.88	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
165	\$40,480.00	\$10,524.80	\$9,715.20	\$2,174.26	This claim is for a joint investment made by a husband and wife. After the filing of the Claims Determination Motion, the Receiver was informed that the wife is deceased. Accordingly, the Receiver has changed the name of this claim to the name of the sole surviving claimant. This change will be reflected in this final distribution.
166	\$8,861.00	\$2,303.86	\$2,126.64	\$475.94	
167	\$8,735.00	\$2,271.10	\$2,096.40	\$469.17	
168	\$8,392.00	\$2,181.92	\$2,014.08	\$450.75	
169	\$9,184.00	\$2,387.84	\$2,204.16	\$493.29	After the filing of the Claims Determination Motion, the Receiver received sufficient information and verification that the claimant is deceased and his wife is the appropriate beneficiary and is entitled to any distributions this claim is entitled to receive. Accordingly, this change will be reflected in this final distribution.
170	\$9,136.00	\$2,375.36	\$2,192.64	\$490.71	
171	\$38,875.00	\$10,107.50	\$9,330.00	\$2,088.05	
172	\$3,952.00	\$1,027.52	\$948.48	\$212.27	
173	\$4,354.00	\$1,132.04	\$1,044.96	\$233.86	
174	\$9,664.00	\$2,512.64	\$2,319.36	\$519.07	The claimant is deceased. The second distribution check was sent to the estate of the claimant, but was not negotiated within the time allowed to do so. The Receiver requests that the Court allow her to rollover that amount to this final distribution to allow the claimant's beneficiaries an additional opportunity to recover these funds.
175	\$25,127.00	\$6,533.02	\$6,030.48	\$1,349.62	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
176	\$13,114.00	\$3,409.64	\$3,147.36	\$704.38	
177	\$15,682.00	\$4,077.32	\$3,763.68	\$842.31	
178	\$236,179.00	\$61,406.54	\$56,682.96	\$12,685.63	After the filing of the Claims Determination Motion, the claimant provided information that the new custodian for this claim is Suncoast Credit Union. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to Suncoast Credit Union FBO claimant. This requested change will be reflected in this final distribution.
179	\$45,906.00	\$11,935.56	\$11,017.44	\$2,465.70	
180	\$77,300.00	\$20,098.00	\$18,552.00	\$4,151.93	After the filing of the Second Interim Distribution Motion, the Receiver was informed that the claimant is deceased. This distribution will be made payable to the estate of the claimant. Should the claimant's estate provide sufficient information regarding the appropriate beneficiary for this distribution, the Receiver will remit payment to that individual(s) or entity. If no or insufficient information is received, the payment will remain in the name of the estate of the claimant and it will be the representatives/beneficiaries' obligation to negotiate the payment within 120 days from the date of the check.
181	\$36,176.00	\$9,405.76	\$8,682.24	\$1,943.08	
182	\$71,054.00	\$18,474.04	\$17,052.96	\$3,816.45	This claim is for a joint investment made by a husband and wife. After the filing of the Second Distribution Motion, the Receiver was informed that the husband is deceased. Accordingly, the Receiver has changed the name of this claim to the name of the sole surviving claimant. This change will be reflected in this final distribution.
183	\$13,605.00	\$3,537.30	\$3,265.20	\$730.75	
184	\$19,209.00	\$4,994.34	\$4,610.16	\$1,031.75	
185	\$33,000.00	\$8,580.00	\$7,920.00	\$1,772.49	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
186	\$27,200.00	\$7,072.00	\$6,528.00	\$1,460.96	
187	\$12,884.00	\$3,349.84	\$3,092.16	\$692.02	
188	\$9,715.00	\$2,525.90	\$2,331.60	\$521.81	
189	\$131,739.78	\$34,252.34	\$31,617.55	\$7,076.00	
190	\$69,606.00	\$18,097.56	\$16,705.44	\$3,738.67	
191	\$42,141.00	\$10,956.66	\$10,113.84	\$2,263.47	
192	\$74,243.00	\$19,303.18	\$17,818.32	\$3,987.73	
193	\$9,601.00	\$2,496.26	\$2,304.24	\$515.69	
194	\$47,840.00	\$12,438.40	\$11,481.60	\$2,569.58	
195	\$47,840.00	\$12,438.40	\$11,481.60	\$2,569.58	
196	\$59,520.00	\$15,475.20	\$14,284.80	\$3,196.93	
197	\$37,052.00	\$9,633.52	\$8,892.48	\$1,990.13	
198	\$35,823.00	\$9,313.98	\$8,597.52	\$1,924.12	
199	\$10,067.00	\$2,617.42	\$2,416.08	\$540.72	
200	\$25,210.00	\$6,554.60	\$6,050.40	\$1,354.08	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
201	\$8,547.00	\$2,222.22	\$2,051.28	\$459.08	
202	\$19,661.00	\$5,111.86	\$4,718.64	\$1,056.03	
203	\$9,658.00	\$2,511.08	\$2,317.92	\$518.75	
204	\$37,150.00	\$9,659.00	\$8,916.00	\$1,995.40	
205	\$6,335.00	\$1,647.10	\$1,520.40	\$340.26	
206	\$66,860.84	\$17,383.82	\$16,046.60	\$3,591.22	
207	\$48,308.00	\$12,560.08	\$11,593.92	\$2,594.71	
208	\$73,783.00	\$19,183.58	\$17,707.92	\$3,963.03	
209	\$29,361.75	\$7,634.06	\$7,046.82	\$1,577.08	
210	\$47,996.00	\$12,478.96	\$11,519.04	\$2,577.96	
211	\$14,508.00	\$3,772.08	\$3,481.92	\$779.25	
212	\$9,772.00	\$2,540.72	\$2,345.28	\$524.87	
213	\$19,283.00	\$5,013.58	\$4,627.92	\$1,035.73	
214	\$9,616.00	\$2,500.16	\$2,307.84	\$516.49	
215	\$97,748.00	\$25,414.48	\$23,459.52	\$5,250.23	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
216	\$175,008.00	\$45,502.08	\$42,001.92	\$9,400.01	
217	\$30,744.00	\$7,993.44	\$7,378.56	\$1,651.32	
218	\$15,555.00	\$4,044.30	\$3,733.20	\$835.49	
219	\$99,437.00	\$25,853.62	\$23,864.88	\$5,340.95	
220	\$37,916.00	\$9,858.16	\$9,099.84	\$2,036.54	
221	\$9,829.00	\$2,555.54	\$2,358.96	\$527.93	
222	\$83,825.00	\$21,794.50	\$20,118.00	\$4,502.40	
223	\$47,730.00	\$12,409.80	\$11,455.20	\$2,563.67	
224	\$38,425.00	\$9,990.50	\$9,222.00	\$2,063.88	
225	\$39,209.00	\$10,194.34	\$9,410.16	\$2,105.99	
226	\$17,856.00	\$4,642.56	\$4,285.44	\$959.08	The claimant did not negotiate the second distribution check within the time allowed to do so. The Receiver requests that the Court allow her to rollover that amount to this final distribution to allow the claimant or her beneficiaries an additional opportunity to recover these funds.
227	\$123,733.00	\$32,170.58	\$29,695.92	\$6,645.94	
228	\$48,251.00	\$12,545.26	\$11,580.24	\$2,591.65	
229	\$17,929.00	\$4,661.54	\$4,302.96	\$963.00	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
230	\$9,772.00	\$2,540.72	\$2,345.28	\$524.87	After the filing of the Claims Determination Motion, the Receiver received sufficient information and verification that the claimant is deceased and his wife is the appropriate beneficiary and is entitled to any distributions this claim is entitled to receive. Accordingly, this change will be reflected in this final distribution.
231	\$33,635.00	\$8,745.10	\$8,072.40	\$1,806.60	After the filing of the Second Interim Distribution Motion, the Receiver was informed that the claimant is deceased. This distribution will be made payable to the estate of the claimant. Should the claimant's estate provide sufficient information regarding the appropriate beneficiary for this distribution, the Receiver will remit payment to that individual(s) or entity. If no or insufficient information is received, the payment will remain in the name of the estate of the claimant and it will be the representatives/beneficiaries' obligation to negotiate the payment within 120 days from the date of the check.
232	\$24,139.00	\$6,276.14	\$5,793.36	\$1,296.55	
233	\$39,100.00	\$10,166.00	\$9,384.00	\$2,100.14	
234	\$9,658.00	\$2,511.08	\$2,317.92	\$518.75	
235	\$283,462.15	\$73,700.16	\$68,030.92	\$15,225.29	
236	\$120,292.52	\$31,276.06	\$28,870.20	\$6,461.14	
237	\$93,496.00	\$24,308.96	\$22,439.04	\$5,021.85	
238	\$42,986.00	\$11,176.36	\$10,316.64	\$2,308.86	
239	\$9,568.00	\$2,487.68	\$2,296.32	\$513.92	
240	\$56,466.00	\$14,681.16	\$13,551.84	\$3,032.90	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
241	\$52,582.00	\$13,671.32	\$12,619.68	\$2,824.28	
242	\$19,136.00	\$4,975.36	\$4,592.64	\$1,027.83	
243	\$112,718.00	\$29,306.68	\$27,052.32	\$6,054.30	
244	\$48,590.00	\$12,633.40	\$11,661.60	\$2,609.86	
245	\$19,232.00	\$5,000.32	\$4,615.68	\$1,032.99	
246	\$54,184.40	\$14,087.94	\$13,004.26	\$2,910.35	
247	\$25,343.88	\$6,589.41	\$6,082.53	\$1,361.27	
248	\$84,036.00	\$21,849.36	\$20,168.64	\$4,513.73	
249	\$247,867.00	\$64,445.42	\$59,488.08	\$13,313.41	
250	\$32,150.00	\$8,359.00	\$7,716.00	\$1,726.84	
251	\$49,708.00	\$12,924.08	\$11,929.92	\$2,669.91	
252	\$49,718.00	\$12,926.68	\$11,932.32	\$2,670.45	
253	\$69,728.66	\$18,129.45	\$16,734.88	\$3,745.26	
254	\$33,728.00	\$8,769.28	\$8,094.72	\$1,811.60	
255	\$51,724.00	\$13,448.24	\$12,413.76	\$2,778.19	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
256	\$17,884.00	\$2,324.92	\$6,617.08	\$960.58	
257	\$18,419.00	\$2,394.47	\$6,815.03	\$989.32	
258	\$56,869.00	\$14,785.94	\$13,648.56	\$3,054.54	
259	\$13,726.00	\$3,568.76	\$3,294.24	\$737.25	
260	\$285,533.00	\$37,119.29	\$105,647.21	\$15,336.52	
261	\$46,748.00	\$6,077.24	\$17,296.76	\$2,510.92	
262	\$46,327.00	\$12,045.02	\$11,118.48	\$2,488.31	
263	\$33,211.00	\$8,634.86	\$7,970.64	\$1,783.83	
264	\$17,468.83	\$7,500.48	\$1,233.94	\$938.28	
265	\$11,339.09	\$2,948.16	\$2,721.38	\$609.04	After the filing of the Claims Determination Motion, the claimant provided information that the new custodian for this claim is Florida Community Bank. Accordingly, for distribution purposes, the Receiver has changed the name of this claim to Florida Community Bank FBO claimant. This requested change will be reflected in this final distribution.
266	\$38,425.00	\$9,990.50	\$9,222.00	\$2,063.88	
267	\$39,775.00	\$10,341.50	\$9,546.00	\$2,136.39	
268	\$465,936.00	\$121,143.36	\$111,824.64	\$25,026.31	
269	\$140,257.00	\$36,466.82	\$33,661.68	\$7,533.47	

Claim Number	Allowed Amount	First Distribution Amount	Second Distribution Amount	Proposed Third Distribution Amount	Third and Final Distribution Notes
270	\$19,583.28	\$5,091.65	\$4,699.99	\$1,051.86	
271	\$27,915.00	\$7,257.90	\$6,699.60	\$1,499.37	
272	\$44,522.00	\$11,575.72	\$10,685.28	\$2,391.36	
273	\$9,520.00	\$2,475.20	\$2,284.80	\$511.34	The claimant did not negotiate the second distribution check within the time allowed to do so. The Receiver requests that the Court allow him to rollover that amount to this final distribution to allow the claimant or his beneficiaries an additional opportunity to recover these funds.
274	\$178,862.00	\$46,504.12	\$42,926.88	\$9,607.02	
275	\$731,174.00	\$190,105.24	\$175,481.76	\$39,272.75	
276	\$8,790.00	\$2,285.40	\$2,109.60	\$472.13	
277	\$9,376.00	\$2,437.76	\$2,250.24	\$503.60	
278	\$30,746.00	\$7,993.96	\$7,379.04	\$1,651.43	
279	\$629,056.00	\$163,554.56	\$150,973.44	\$33,787.80	
280	\$145,116.00	\$37,730.16	\$34,827.84	\$7,794.46	
281	\$13,484.53	\$3,505.98	\$3,236.29	\$724.28	
301	\$0.00	\$0.00	\$0.00	\$0.00	This claim is eligible for distributions only after all Class 1 claims are paid in full. As the Class 1 claims are not being paid in full, this claim is not entitled to receive a distribution.
<b>Total</b>	<b>\$15,166,514.87</b>	<b>\$3,917,151.97</b>	<b>\$3,693,634.00</b>	<b>\$814,622.47</b>	

# EXHIBIT 2



# EXHIBIT 3

# Exhibit 3

## RECEIVERSHIP CASH ACCOUNTING REPORT

From Inception to September 30, 2023

Beginning Balance		\$ 4,828,966.97
<b>Increases In Fund Balance</b>		
Interest Income	93,546.85	
Promissory note interest	68,600.00	
Promissory note principal payments	500,000.00	
LOP Settlements	1,805,943.69	
Litigation Settlements	4,762,021.48	
Funds Received from US Bank and Wings Financial for IPC and Rejuva accounts	46,353.69	
Other Income	1,367,390.96	
<b>Total Increase In Fund Balance</b>	<u>8,643,856.67</u>	
<b>Decreases In Fund Balance</b>		
Bank Charges	15.00	
HOA dues	252.97	
Professional fees	67,372.84	
Professional fees - court ordered	4,659,775.84	
Insurance	5,556.44	
Licenses	639.00	
Storage	25,332.86	
Settlement Payout	5,896.65	
Repairs & Main.	6,632.60	
Taxes	17,046.86	
LOP Expenses	9,844.19	
Utilities	5,067.09	
Office Expense	6,281.19	
<b>Total Decrease In Fund Balance</b>	<u>4,809,713.53</u>	
<b>Net Increase (Decrease) From Inception to September 30, 2023</b>	<b>\$3,834,143.14</b>	
<b>Total Claimant Distributions</b>	<u>7,597,123.49</u>	
<b>Total Cash on Hand as of September 30, 2023</b>		<u>1,065,986.62</u>
Additional Restitution to Be Paid Before Closing		\$ 2,561.08
		<u>\$ 1,068,547.70</u>
<b>Fees and Expenses Sought in Final Fees Motion (through April 30, 2023)</b>		
Burton W. Wiand Receiver	15,715.00	
Guerra King P.A.	116,619.75	
Jared J. Perez	2,242.50	
Johnson Newlon & DeCort, P.A.	792.00	
PDR Certified Public Accountants	20,232.75	
Yip Associates	3,492.00	
E-Hounds, Inc.	97.50	
RWJ Group, LLC	671.25	
<b>Total</b>		\$ 159,862.75

## Exhibit 3

### Estimated Fees and Expenses to Close Receivership (from May 1, 2023)

Burton W. Wiand, Receiver	6,000.00	
Guerra King, J. Perez, and M. Gura	46,000.00	
PDR Certified Public Accountants	7,000.00	
E-Hounds, Inc.	1,550.00	
Other Expenses (including website, interim storage unit rent, and document shredding)	19,850.00	
<b>Total</b>		<b>\$ 80,400.00</b>

<b>Total Cash Available to Distribute</b>		<b>\$ 828,284.95</b>
Uncleared Second Interim Distribution Payments to Redistribute	13,662.48	
Proposed Final Distribution	814,622.47	
<b>Total Anticipated Final Distribution</b>	<b>\$ 828,284.95</b>	

# EXHIBIT 4

**IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT  
IN AND FOR PINELLAS COUNTY, FLORIDA  
CIVIL DIVISION**

STATE OF FLORIDA,  
OFFICE OF FINANCIAL REGULATION,

Plaintiff,

vs.

Case No.: 14-001695-CI

TRI-MED CORPORATION,  
TRI-MED ASSOCIATES INC.,  
JEREMY ANDERSON,  
ANTHONY N. NICHOLAS, III,  
ERIC AGER, IRWIN AGER,  
TERESA SIMMONS BORDINAT  
a/k/a TERESA SIMMONS,  
and ANTHONY N. NICHOLAS, JR.,

Defendants,

vs.

TMFL HOLDINGS, LLC,

Relief Defendant.

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**ORDER**

This cause comes before the Court for consideration of the Receiver's Final Report and Motion to Close Receivership (the "Motion"). The State of Florida does not oppose the granting of the relief sought. Having considered the Motion, and being otherwise fully advised, it is ORDERED AND ADJUDGED that the Motion is GRANTED. The Court hereby:

1. Authorizes the Receiver to pay estimated final fees and costs of \$80,400 to complete the closing of the Receivership, to be paid from the remaining Receivership assets;

2. Authorizes the Receiver to make a final distribution in the total amount of \$814,622.47 as set forth above and in the attached **Exhibit 1**;

3. Authorizes the abandonment of all remaining assets and liabilities of the Receivership, specifically including all medical accounts receivable remaining on the Receivership books and all outstanding judgments held in favor of the Receivership;

4. Assigns the Receiver's interest in any future restitution payments to the Crime Victims Fund;

5. Authorizes the Receiver to release any and all remaining frozen funds;

6. Authorizes the Receiver to remit distribution funds to the Florida Division of Unclaimed Property after the expiration of a distribution check and after the Receiver has made reasonable efforts, in his sole discretion, to provide the claimant or his or her beneficiaries an opportunity to recover the funds;

7. Authorizes the Receiver to remit unclaimed distribution funds that he is unable to remit to the Florida Division of Unclaimed Property according to paragraph 6 above to the Pinellas County Clerk of Court;

8. Authorizes the Receiver to destroy, or otherwise dispose of, all books, records, computer equipment, other computer-related devices, and other items related to the Receivership in the Receiver's discretion if the OFR does not take custody of such records and other items within thirty days after written notice from the Receiver;

9. Authorizes the Receiver to retain the books and records necessary to support the tax returns filed by the Receiver for a period of four (4) years and thereafter destroy those books and records;

10. Discharges the Receiver and his agents, employees, members, officers, independent contractors, attorneys, representatives, predecessors, successors and assignees, and relieving the Receiver and his agents, employees, members, officers, independent contractors, attorneys, representatives, predecessors, successors, and assignees of all duties, liabilities and responsibilities pertaining to the Receivership previously established in this action effective upon the Receiver filing a closing declaration in which he attests that he has completed the final distribution as specified herein, filed the final necessary tax returns, and paid the final fees and costs of the Receivership;

11. Enjoins all persons from commencing or prosecuting, without leave of this Court, any action against the Receiver or his agents in connection with or arising out of the Receiver's or his agents' services to this Court in this Receivership;

12. Retains jurisdiction for the purpose of enforcing the above injunctive relief; and

13. Closes this Receivership without further order from this Court effective upon the Receiver filing a closing declaration in which he attests that he has completed the final distribution as specified herein, filed the final necessary tax returns, and paid the final fees and costs of the Receivership.

**DONE** and **ORDERED** in Chambers in Pinellas County, Florida this \_\_\_\_ day of \_\_\_\_\_, 2023.

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The Honorable Judge Cynthia J. Newton  
Circuit Court Judge

COPIES TO:  
Counsel of Record