

CAUSE NO. D-1-GV-10-000454

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| STATE OF TEXAS, | § | IN THE DISTRICT COURT OF |
| <i>Plaintiff,</i> | § | |
| | § | |
| v. | § | |
| | § | |
| RETIREMENT VALUE, LLC, <i>ET. AL.</i> | § | TRAVIS COUNTY, TEXAS |
| <i>Defendants,</i> | § | |
| | § | |
| AND | § | |
| | § | |
| JAMES SETTLEMENT SERVICES, LLC, | § | |
| <i>ET. AL.</i> | § | |
| <i>Third-Party Defendants</i> | § | 126 th JUDICIAL DISTRICT |

RECEIVER'S SUPPLEMENT TO HIS AMENDED SEVENTH MOTION FOR APPROVAL OF SETTLEMENTS WITH THIRD-PARTY DEFENDANTS/LICENSEES

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW Eduardo S. Espinosa in his capacity as Temporary Receiver of Retirement Value, LLC, and files this Supplement to his Amended Seventh Motion for Approval of Settlements with Third-Party Defendants/Licensees as follows:

At the time the Receiver filed his Amended Seventh Motion to Approve Settlements with Third-Party Defendants/Licensees, the Receiver had reached an agreement with Defendant Mark J. Smith, however at the time of the filing, Receiver had not received the signed agreement from Defendant Smith and did not include him in the Motion. Since the filing of the motion, Receiver received the signed agreement and, therefore, supplements his motion requesting approval of the settlement with Defendant Mark J. Smith as follows:

The settlement agreement with Defendant/Licensee is attached and incorporated herein as follows:

| | | |
|-----------|---------------|-------------|
| Exhibit A | Mark J. Smith | \$ 6,600.00 |
|-----------|---------------|-------------|

Licensee Smith is a Third-Party Defendant in the above-styled and numbered cause that has been served with process. Upon the Court's approval of its settlement agreement attached herein, the Receiver also requests that the Court dismiss the claims against Third-Party Defendant Mark J. Smith with prejudice.

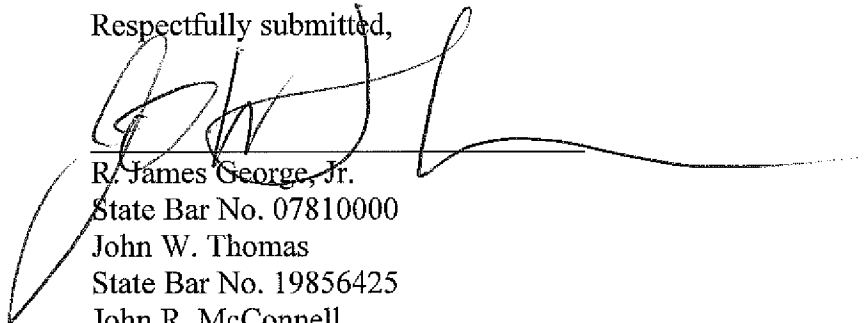
This Court previously approved a contingency fee for the Receiver's counsel with respect to these claims. A settlement statement showing the gross recovery, the amount of attorneys' fees, expenses and the net proceeds payable to the Receiver is included immediately behind the settlement agreement. In summary, the fees are 37.5% for each settlement involving a cash payment.

This settlement is contingent upon the approval of this Court.

PRAYER

The Receiver prays that the Court approve the attached settlement with Defendant Smith and the distribution of the proceeds and request such other and further relief to which he may be justly entitled.

Respectfully submitted,



R. James George, Jr.

State Bar No. 07810000

John W. Thomas

State Bar No. 19856425

John R. McConnell

State Bar No. 24053351

George, Brothers, Kincaid & Horton, L.L.P

114 W Seventh, Suite 1100

Austin, TX 78701-3015

Telephone: (512) 495-1400

Facsimile: (512) 499-0094

ATTORNEYS FOR RECEIVER

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been forwarded to all counsel of record herein by:

- U.S. Mail, First Class (as to Lanahan, Williams, and D'Agostino only)
- Certified Mail (return receipt requested)
- Facsimile
- Federal Express Delivery
- Hand Delivery
- Electronic Service

on this the 23rd day of August, 2013, to wit:

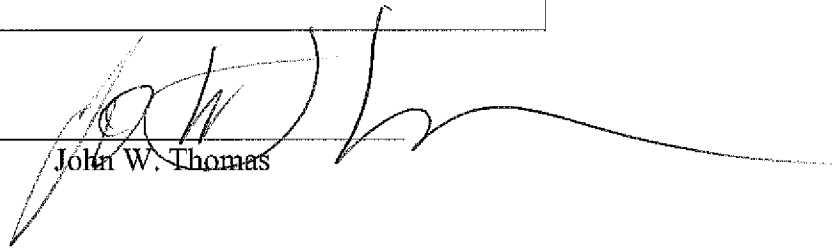
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| <p>Isabelle M. Antongiorgi TAYLOR DUNHAM, LLP 301 Congress Avenue, Suite 1050 Austin, Texas 78701 (512) 473-2257 (512) 478-4409 fax iantongiorgi@taylordunham.com COUNSEL FOR HCF RECEIVER</p> | <p>Alberto T. Garcia III GARCIA & MARTINEZ, LLP 5211 W. Mile 17 ½ Road Edinburg, Texas 78541 (956) 380-3700 (956) 380-3703 fax albert@garmtzlaw.com yoli@garmtzlaw.com COUNSEL FOR THE HARRISON INTERVENORS</p> |
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| <p>Scott F. Deshazo Thomas A. Nesbitt Rachel L. Noffke DESHAZO & NESBITT, L.L.P. 809 West Avenue Austin, Texas 78701 (512) 617-5560 (512) 617-5563 fax sdeshazo@deshazonesbitt.com tnesbitt@deshazonesbitt.com rnoffke@deshazonesbitt.com ATTORNEYS FOR GIST INTERVENORS</p> | <p>Daniel R. Richards Tonia L. Lucio Clark Richards RICHARDS RODRIGUEZ & SKEITH, LLP 816 Congress Avenue, Suite 1200 Austin, Texas 78701 (512) 476-0005 (512) 476-1513 fax drichards@rrsfirm.com tlucio@rrsfirm.com crichards@rrsfirm.com ATTORNEYS FOR BAKER INTERVENORS</p> |

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| <p>Richard H. Gray Catherine Gray 301 Main Plaza, #349 New Braunfels, Texas 78130 (210) 392-3550 legalfoodfight@yahoo.com PRO SE DEFENDANTS</p> | <p>Eric J. Taube HOHMANN TAUBE & SUMMERS, LLP 100 Congress Avenue, Suite 1800 Austin, Texas 78701 (512) 472-5997 (512) 472-5248 fax erict@hts-law.com COUNSEL FOR THE O'NEILL INTERVENORS</p> |
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| <p>David R. Clouston Christopher R. Richie Leslye E. Moseley SESSIONS FISHMAN NATHAN & ISRAEL LLC 900 Jackson Street, Suite 440 Dallas, Texas 75202 (214) 741-3001 (214) 741-3055 fax dclouston@sessions-law.biz crichie@sessions-law.biz lmoseley@sessions-law.biz COUNSEL FOR THIRD PARTY DEFENDANTS LEVIN AND SCHROEDER</p> | <p>Bogdan Rentea RENTEA & ASSOCIATES 1002 Rio Grande Street Austin, Texas 78701 (512) 472-6291 (512) 472-6278 brentea@rentealaw.com nleake@rentealaw.com COUNSEL FOR THIRD PARTY DEFENDANTS COLEMAN, GALLAGHER, FEEKEN, GALLAGHER FINANCIAL, CASTELLANO, CERVENKA, FFLLC, EASTHAM, GLOBAL DIRECT, SHIELDS, MARCO LOPEZ, REID THORBURN, THORBURN TRUST, YOUNG, CREATIVE WEALTH DESIGNS, CHADWICK, WOODS, DAVIDSON, SECURED FINANCIAL STRATEGIES, LLC, AND THORBURN FINANCIAL SERVICES</p> |

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| <p>Sam L. Hensley P.O. Box 155 2415 Hwy 16N Bandera, Texas 78003 (830) 796-8247 sam.hensley@sbcglobal.net PRO SE</p> | <p>Merritt N. Spencer STRASBURGER & PRICE, LLP 720 Brazos Street, Suite 700 Austin, Texas 78701-2974 (512) 499-3600 (512) 499-3660 fax merritt.spencer@strasburger.com ATTORNEYS FOR THIRD PARTY DEFENDANT SEARLE</p> |
| <p>Cleveland R. Burke HOHMANN TAUBE & SUMMERS, LLP 100 Congress Avenue, 18th Floor Austin, Texas 78701 (512) 472-5997 (512) 472-5243 fax cleveb@htslaw.com ATTORNEY FOR JAMES AND CAROL BELLO</p> | <p>Wendy Rogers 1312 Havenwood Blvd. New Braunfels, Texas 78132 (830) 832-7871 jrrwlr@satx.rr.com PRO SE</p> |

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| <p>Mike Givilancz 611 6th Street Weslaco, Texas 78596 gfinancialgroup@rgv.rr.com PRO SE</p> | <p>Byron Tyghe Williams P.O. Box 88 Mentor, Ohio 44061-0088 (440) 209-9977 PRO SE</p> |
| <p>Salvatore Magaraci 150 Broadhollow Road, Suite 312 Melville, New York 11747 eppc@optonline.net PRO SE</p> <p>Estate Protection Planning Corp. c/o A. Kirsten Gallardo, CEO P.O. Box 1089 Huntington, New York 11743 eppc@optonline.net PRO SE</p> | <p>Benjamin Milk Milks & Milks 3718 45th Street East Bradenton, Florida 34208 benjaminmilks@milksandmilks.net PRO SE</p> <p>Mike Ahlers 9501 Console Drive, Suite 100 San Antonio, Texas 78229 mikeahlers.marketing@gmail.com PRO SE</p> |


John W. Thomas

STATE OF TEXAS,
Plaintiff,

v.

RETIREMENT VALUE, LLC, *ET. AL.*,
Defendant,

JAMES SETTLEMENT SERVICES, LLC,
ET. AL.,
Third-Party Defendants

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IN THE DISTRICT COURT OF

TRAVIS COUNTY, TEXAS

126th JUDICIAL DISTRICT

SETTLEMENT AGREEMENT AND RELEASE OF ALL CLAIMS

THIS SETTLEMENT AGREEMENT AND RELEASE OF ALL CLAIMS ("Agreement") is made and entered into by and between Eduardo S. Espinosa in his capacity as Receiver of Retirement Value, LLC ("Plaintiff" or "Receiver") and Third Party Defendant Mark J. Smith, whose address is 208 Rim Rock Lane, Aledo, Texas 76008 ("Third Party Defendant").

WHEREAS, Plaintiff asserted various claims against Third Party Defendant in a lawsuit styled *State of Texas v. Retirement Value, LLC, et. al., Cause No. D-1-GV-10-000454, in the 126th District Court, of Travis, County, Texas* ("the Lawsuit");

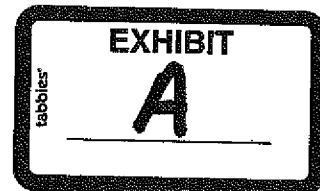
WHEREAS, Third Party Defendant denies having any liability for those claims; and

WHEREAS, the parties desire to avoid further litigation, preparation and expense; to terminate all past, present and potential controversies between the parties; and to compromise and settle all the parties' differences of any type; including but not limited to those asserted in the Lawsuit; and

WHEREAS, Plaintiff and Third Party Defendant have agreed to resolve all claims that they have or may have against each other, including, but not limited to, the claims which were or could have been asserted in the Lawsuit, without admission by any party of the merits of the claims, demands, charges, and/or contentions of the others; and

WHEREAS, Plaintiff and Third Party Defendant covenant and warrant that they have not assigned, transferred, or subrogated any portion of any claim which they have against each other, other than to their attorneys of record, and further warrant that the undersigned are authorized to act in the capacities indicated:

NOW, THEREFORE, in consideration of the mutual promises and the covenants set forth herein, other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and in full compromise, release, settlement, accord and satisfaction, and



discharge of all claims or causes of action, known or unknown, the parties covenant and agree as follows:

1. Monetary Consideration. Third Party Defendant agrees to pay Plaintiff \$6,600.00 (the "Monetary Consideration"), to be paid in the following payments: (1) \$6,000.00 to be paid on or before August 26, 2013; and (2) \$600.00 to be paid on or before September 25, 2013. The payments shall be made by sending a cashier's check made payable to "George & Brothers, LLP's Trust Account" to the attorney for Plaintiff, John Thomas at George Brothers Kincaid & Horton, LLP, 114 West 7th Street, Suite 1100, Austin, Texas 78701. This settlement is expressly conditioned on and subject to court approval.
2. Agreement to Cooperate: Third Party Defendant agrees to make himself available by phone to the Receiver or his attorneys in connection with any investigation they may be conducting or any lawsuit they may have filed or will file concerning Retirement Value or the events described in the Lawsuit (the "Agreement to Cooperate"). Third Party Defendant represents that Third Party Defendant has produced all tape recordings, emails, letters, contracts, marketing material, cancelled checks or other physical or electronic documents concerning or relating in any way to Retirement Value by providing a copy to the attorney for Plaintiff, John Thomas at George Brothers Kincaid & Horton, LLP, 114 West 7th Street, Suite 1100, Austin, Texas 78701, jthomas@gbkh.com.
3. Mutual Releases.
 - A. In return for the Monetary Consideration to be paid as stated herein, the Agreement to Cooperate, the Third Party Defendant releases, as set forth in Section 3.B. hereof, and other good and valuable consideration, the Receiver, for himself and his respective legal representatives, successors, and assigns hereby agrees to mutually, irrevocably, unconditionally and completely, RELEASE, ACQUIT AND FOREVER DISCHARGE Third Party Defendant and his heirs, successors and assigns ("Defendant Released Parties"), of and from any and all claims, demands, actions, liabilities, damages, losses, costs, expenses, attorneys' fees and causes of action of any nature, both past and present, known and unknown, accrued and unaccrued, foreseen and unforeseen, asserted and not asserted, discovered or not discovered whether at law, in equity or otherwise, either direct or consequential, which Receiver has or has ever had or may now have against Third Party Defendant arising out of or related to any matter or event, action or inaction, commission or omission, whatsoever that has occurred or failed to occur prior to the execution of this Agreement and all claims that were or could have been asserted by him in the Lawsuit. The Receiver's release is expressly contingent upon the payment of the Monetary Consideration as required by Section 1 hereof.
 - B. In return for the Receiver's release, as set forth in Section 3.A hereof, and other good and valuable consideration, Third Party Defendant, for himself and his respective heirs, executors, administrators, legal representatives, successors and assigns, hereby agree to mutually, irrevocably, unconditionally and completely, RELEASE, ACQUIT AND FOREVER DISCHARGE Receiver and his parents, subsidiaries, predecessors, successors, assigns, insurers, and legal counsel ("Receiver Released Parties") of and from any and all claims, demands, actions, liabilities, damages, losses, costs, expenses, attorneys' fees and causes of action of any nature, both past and present, known and

unknown, accrued and unaccrued, foreseen and unforeseen, asserted and not asserted, discovered or not discovered whether at law, in equity or otherwise, either direct or consequential, which Third Party Defendant has or has ever had or may now have against Receiver arising out of or related to any matter or event, action or inaction, commission or omission, whatsoever that has occurred or failed to occur prior to the execution of this Agreement and all claims that were or could have been asserted by him in the Lawsuit.

C. Receiver and Third Party Defendant completely and unconditionally release and forever discharge the Defendant Released Parties and the Receiver Released Parties, respectively, from any claim that this Agreement was induced by any fraudulent or negligent act or omission, and/or result from any actual or constructive fraud, negligent misrepresentation, conspiracy, breach of fiduciary duty, breach of confidential relationship, or the breach of any other duty under law or in equity. It is the Receiver's and Third Party Defendant's intent that on and following the execution of this agreement that they shall have no further relationship with each other, other than rights that are expressly created in this agreement. Receiver and Third Party Defendant expressly understand and agree that the exchange of releases does not apply to actions brought by any of them to enforce the terms of this Agreement or any efforts by the Receiver to enter or enforce the Agreed Judgment required by Section 4 hereof. Receiver and Third Party Defendant shall reserve and each has reserved all of his rights against the other to enforce the terms of this Agreement.

4. Agreed Judgment. Concurrently with the execution of this Agreement, Third Party Defendant shall execute an Agreed Judgment, attached as Exhibit A, that shall be held by the attorneys for the Receiver and not entered until and unless Third Party Defendant fails to make the payments promised in Section 1, above. In the event Third Party Defendant fails to make the payments promised in Section 1 on or before any of the dates provided in Section 1, the Receiver shall be entitled to immediately abstract the Agreed Judgment and take whatever other steps necessary to finalize and enforce the judgment. Third Party Defendant also agrees to take whatever steps necessary to cause the Agreed Judgment to be entered in the event payments are not timely made pursuant to Section 1. Upon failure to make the payments promised in Section 1, only the Agreed Judgment shall be entered as described herein; the rest of the allegations in the lawsuit shall not be revived. Upon full payment, the Receiver shall file a notice of non-suit as to Third Party Defendant with prejudice and return to him the original and all copies of the Agreed Judgment.
5. Other Proceedings. Plaintiff and Third Party Defendant hereby represent and confirm that they have not filed or otherwise initiated any pending lawsuit, complaint, charge, or other proceeding against each other apart from the claims and counterclaims in this lawsuit in any local, state, or federal court or agency. Third Party Defendant and Plaintiff each covenant and agree that they will not at any time hereafter commence, maintain, or prosecute any action at law or otherwise, or assert any claim, against the other for any actions, causes of action, obligations, costs, expenses, damages, losses, claims, liabilities, and demands released herein.


6. Dismissal of Counterclaims. Third Party Defendant shall dismiss all counterclaims alleged against the Receiver and dismiss any appeals within three (3) days of court approval of this settlement.
7. Non-Admission. Plaintiff and Third Party Defendant agree that this Agreement is a compromise settlement of a disputed claim or claims, and shall not be deemed or construed at any time or for any purpose to be an admission by any released party of any violation of any right, contract, statute, or common law or of any wrongdoing.
8. Defense And Indemnity. Receiver further agrees to DEFEND, INDEMNIFY AND HOLD HARMLESS the Defendant Released Parties from any claim or cause of action of any kind filed or made against any of them which has been or may subsequently be brought by, through, or on behalf of Receiver and arising from any claim released under this Agreement. Third Party Defendant, likewise, agrees to DEFEND, INDEMNIFY AND HOLD HARMLESS the Receiver Released Parties from any claim or cause of action of any kind hereafter filed or made against any of them which has been or may subsequently be brought by, through, or on behalf of Third Party Defendant and arising from any claim released under this Agreement. This right of indemnity is conditioned upon prompt notice by the party claiming a right to indemnity on any such claim to the party against whom indemnity is sought and the party against whom indemnity is sought being given the right to defend the claim on which indemnity is sought. Receiver and Third Party Defendant warrant they are not presently aware of any facts that would give rise to a claim for indemnity under this Section. The right to indemnity in this Section is limited to Defendant Released Parties and Receiver Released Parties, as herein defined, and shall not be construed as granting a right to indemnity in favor of any other entities or persons related to or affiliated with the released parties. Receiver's indemnity obligation under this provision is limited to the Monetary Consideration actually paid by Third Party Defendant pursuant to Section 1 above.
9. Attorney's Fees. All parties to this Agreement will bear their own attorney's fees, expenses and costs in this lawsuit.
10. Reasonable Steps. The parties further warrant and represent that they will cooperate fully and execute any and all supplementary documents and to take such additional actions which reasonably may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
11. Severability and Governing Law. If any single section or clause of this Agreement should be found unenforceable, it shall be severed and the remaining sections and clauses shall be enforced in accordance with the intent of this Agreement. Texas law shall govern the validity and interpretation of this Agreement.
12. Waiver or Breach. The parties agree that one or more waivers or breaches of any covenant, term, or provision of this Agreement by any party shall not be construed as a waiver of a subsequent breach of the same covenant, term, or provision, or as a waiver or breach of any other covenant, term, or provision.

13. Entire Agreement. This Agreement and its attached exhibit(s) contain the entire understanding between the parties and supersedes all prior agreements and understandings, oral or written, relating to the subject matter of this Agreement. The parties expressly acknowledge and agree that no provisions, representations, or warranties whatsoever were made, express or implied, other than those contained in this Agreement and its attached exhibit(s) and that they are not relying on any statement or communication from the other party other than those expressly contained in this Agreement in deciding to execute this Agreement. This Agreement shall not be modified, amended, or terminated unless such modification, amendment, or termination is executed in writing and signed by authorized representatives of the affected parties. The parties hereby waive their right to make future oral agreements covering the same subject as this Agreement.
14. Construction. The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any party. Any ambiguity, doubt or question as to applicability of the Third Party Defendant or Plaintiff's releases contained in this Agreement shall be resolved in all events in favor of waiver, release, relinquishment and disavowal of any possible claims. Third Party Defendant and Plaintiff agree that the waivers, releases, relinquishments and disavowals herein granted shall be with respect to claims, interests, rights, remedies and causes of action known or unknown, matured or unmatured, contingent or direct, existing or hereafter arising. Third Party Defendant and Plaintiff acknowledge (after full consideration of the consequences and after being fully advised in the premises) that the waiver and relinquishment of their respective claims contained in this agreement is full and complete, whether or not the factual basis for their respective claims or defenses are currently known to them.
15. Other Acknowledgments. Plaintiff and Third Party Defendant, and each of them, hereby represent and certify that they (1) have had an opportunity to read all of this Agreement; (2) have been given a fair opportunity to, and have been advised to, discuss and negotiate the terms of this Agreement by and through their legal counsel; (3) have been given a reasonable time to consider the Agreement; (4) understand the provisions of this Agreement; (5) have had ample opportunity to seek and have received advice from an attorney or other advisors regarding this Agreement or have otherwise waived their right to do so; (6) have determined that it is in their best interest to enter into this Agreement; (7) have not been influenced to sign this Agreement by any statement or representation by the other party or its legal counsel or other representative not contained in this Agreement; (8) have had sufficient time to investigate the existence of the claims and other rights hereby released and have satisfied themselves with respect to the same based upon their investigation and the advice of counsel, (9) are fully authorized to execute this agreement in the capacities in which it is executed and (10) enter into this Agreement knowingly and voluntarily without coercion, duress, or fraud.
16. Valid Consideration. Plaintiff and Third Party Defendant agree that this Agreement is supported by good, valuable, and sufficient consideration.

17. Change of Facts. Plaintiff and Third Party Defendant understand and agree that the facts in respect of which this Agreement is made may hereafter prove to be other than, or of different form than, the facts now known by either of them or believed by either of them to be true as set forth in this Agreement. Plaintiff and Third Party Defendant expressly accept and assume the risk of the facts proving to be so different, and each of the them agrees that all of the terms of this Agreement shall be, in all respects, effective and binding, and not subject to termination or rescission by either of them due to any such difference in facts.
18. Multiple Counterparts. The parties agree that this Agreement may be signed in multiple counterparts, each of which shall be deemed an original for all purposes.

The Parties have executed this Agreement on the following dates:

Date: 8/23/13

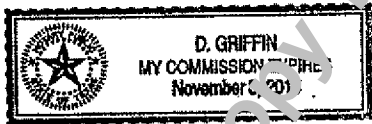



 Mark J. Smith

THE STATE OF TEXAS §
 §
 COUNTY OF _____ §

BEFORE ME, the undersigned authority, on this day personally appeared Mark J. Smith, known to me to be the person whose name is subscribed to the foregoing "Settlement Agreement and Release of all Claims" and acknowledged to me that he executed same for the purposes and considerations therein expressed and in the capacity or capacities indicated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 23rd day of August 2013.





 Notary Public, the State of Texas

Date:

July 30/2013

Eduardo S. Espinosa

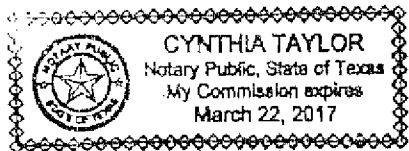
Eduardo S. Espinosa in his capacity as Receiver of Retirement Value, LLC

THE STATE OF TEXAS §

COUNTY OF DALLAS §

BEFORE ME, the undersigned authority, on this day personally appeared Eduardo S. Espinosa known to me to be the person whose name is subscribed to the foregoing "Settlement Agreement and Release of all Claims" and acknowledged to me that he executed same for the purposes and considerations therein expressed and in the capacity or capacities indicated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this 30th day of July 2013.



Cynthia Taylor
Notary Public, the State of Texas

Unofficial copy Travis Co. District Clerk Velda L. Price

CAUSE NO. D-1-GV-10-000454

STATE OF TEXAS,
Plaintiff,

v.

RETIREMENT VALUE, LLC,
ET AL.,
Defendant,

JAMES SETTLEMENT SERVICES, LLC,
ET AL.
Third-Party Defendant

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IN THE DISTRICT COURT OF

TRAVIS COUNTY, TEXAS

126th JUDICIAL DISTRICT

**AGREED JUDGMENT AS TO THIRD PARTY
DEFENDANT MARK J. SMITH**

On this date, the referenced cause came on for the Court's consideration. The Court, having considered the pleadings and evidence on file, including the settlement agreement executed between Third Party Defendant Mark J. Smith and Eduardo S. Espinosa, in his capacity as the Receiver of Retirement Value, LLC ("Receiver") and the Court's previous approval of the settlement; and noting the agreement of counsel for Defendant to this judgment, is of the opinion that judgment should be rendered as follows:

The Court hereby **RENDERS** judgment for the Receiver against Defendant Mark J. Smith.

It is **ORDERED AND ADJUDGED** by the Court that the Receiver have and recover actual damages from Defendant Mark J. Smith, jointly and severally, in the amount of \$13,125.27 less credit for any settlement funds already received. This amount shall bear prejudgment interest at 5.00% from March 25, 2012 until today and post-judgment interest at 5.00%, compounded annually, from today until paid.

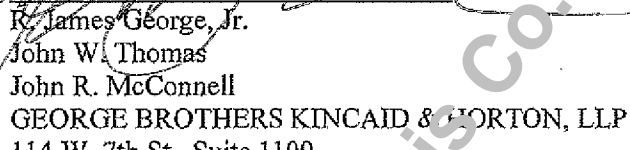
It is FURTHER ORDERED AND ADJUDGED that the Receiver have and recover from Defendant Mark J. Smith, jointly and severally, attorneys' fees in the amount of \$4,921.98 for services through trial of this cause. The attorneys' fee amounts shall bear post-judgment interest at a rate of 5.00%, compounded annually, until paid.

This judgment does not dispose of all claims and parties in the above-styled cause, but finally disposes of all claims between the Receiver and Defendant Mark J. Smith as defined herein and is appealable upon severance.

Signed this ____ day of _____, 2013.


JUDGE PRESIDING

AGREED AS TO FORM AND SUBSTANCE:



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