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 12 KRISTA L. FREITAG

13 UNITED STATES DISTRICT COURT
 14 CENTRAL DISTRICT OF CALIFORNIA

15
 16 SECURITIES AND EXCHANGE
 COMMISSION,

17 Plaintiff,

18 vs.

19 INTEGRATED NATIONAL
 20 RESOURCES, INC. dba
 WEEDGENICS, ROLF MAX
 21 HIRSCHMANN aka "MAX
 BERGMANN," PATRICK EARL
 22 WILLIAMS,

23 Defendants, and

24 WEST COAST DEVELOPMENT LLC,
 INR CONSULTING LLC (WYOMING
 25 ENTITY), OCEANS 19 INC.,
 AUTOBAHN PERFORMANCE LLC,
 26 ONE CLICK GENERAL MEDIA INC.,
 OPUS COLLECTIVE, JOHN ERIC
 27 FRANCOM, INR-CA INVESTMENT
 HOLDINGS, LLC, MICHAEL
 28 DELGADO, TOTAL SOLUTION
 CONSTRUCTION LLC. BAGPIPE

Case No. 8:23-cv-00855-JWH-KES

**MEMORANDUM OF POINTS AND
 AUTHORITIES IN SUPPORT OF
 MOTION FOR ORDER:**

- 1) **APPROVING PROCEDURES FOR THE ADMINISTRATION OF CLAIMS AGAINST THE RECEIVERSHIP ESTATE;**
- 2) **SETTING CLAIMS BAR DATE; AND**
- 3) **APPROVING CLAIMS BAR DATE NOTICE AND PROOF OF CLAIM FORMS.**

Date: March 7, 2025
 Time: 9:00 a.m.
 Ctrm: 9D
 Judge: Hon. John W. Holcomb

1 HOLDINGS LLC, BAGPIPE
MULTIMEDIA LLC, TYLER
2 CAMPBELL, INR CONSULTING LLC
(CALIFORNIA ENTITY), HIDDEN
3 SPRINGS HOLDINGS GROUP LLC,
and ALEXANDRIA PORTER BOVEE
4 aka "AIA MONTGOMERY",

5 Relief Defendants.

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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 Krista Freitag (the "Receiver"), the Court-appointed permanent receiver for
3 Defendant Integrated National Resources, Inc., dba Weedgenics, and Relief
4 Defendants West Coast Development LLC, INR Consulting LLC (Wyoming
5 Entity), Oceans 19 Inc., Autobahn Performance LLC, One Click General Media
6 Inc., Opus Collective, INR-CA Investment Holdings, LLC, Total Solution
7 Construction LLC, Bagpipe Holdings LLC, Bagpipe Multimedia LLC, INR
8 Consulting LLC (California Entity), and Hidden Springs Holdings Group LLC, and
9 their subsidiaries and affiliates (collectively the "Receivership Entities"), hereby
10 submits this Memorandum of Points and Authorities in Support of Motion for Order
11 (1) Approving of Procedures for the Administration of Claims Against the
12 Receivership Estate; (2) Setting Claims Bar Date; and (3) Approving Claims Bar
13 Date Notice and Proof of Claim Forms ("Motion").

14 **I. INTRODUCTION**

15 With her forensic accounting now essentially completed, the Receiver
16 requests approval of procedures for the efficient administration of claims against the
17 receivership estate in anticipation of making distributions upon Court approval of a
18 distribution plan. The ultimate goal of the claims process is to reach an approved
19 list of allowed claims as efficiently as possible, while also providing claimants with
20 an opportunity to be heard as to their claim amounts.

21 The Receiver's forensic accounting analysis sought to determine a preliminary
22 value of investor claimants' prospective claims and the Receiver has tracked
23 prospective non-investor claimants. As discussed in more detail below, the
24 Receiver proposes to transmit to investor claimants the Receivership Entities'
25 preliminary value of the claim amounts with a notice, a proof of claim form with
26 prepopulated details of their transactions, and to seek confirmation of the claim
27 amount details provided. And the Receiver proposes to transmit to any known,
28 prospective non-investor claimant notice and a proof of claim form; non-investor

1 claimants must submit claims to the Receiver on or before the claims deadline by
2 submitting a completed claim form, along with all relevant back-up documentation
3 to substantiate their claim.

4 As discussion in Section III below, the Receiver proposes investor claims to
5 be determined based on a money-in / money-out ("MIMO"), or netting basis, and
6 anticipates recommending a rising tide approach to distributions. A rising tide
7 methodology aims to ensure equitable distributions across investor claimants with
8 differing pre-receivership amounts paid into and out of the scheme, resulting in
9 differing recovery rates calculated as money out divided by money in (the "Prior
10 Recovery Rate"); the Receiver anticipates rising tide will be the most appropriate
11 and equitable approach in this case because, based on her forensic accounting, there
12 are vast differences among investor claimants' Prior Recovery Rates.

13 The streamlined claims process proposed herein, which uses the extensive
14 accounting work done by the Receiver as its foundation, will allow the Receiver and
15 the Court to efficiently determine the appropriate claim amounts for all investors
16 and non-investor creditors, which is a key step towards being able to make a fair and
17 equitable distribution of funds in the receivership estate. The Receiver recognizes
18 that the full array of investor losses are, in some cases, substantially greater than
19 reflected in the MIMO or "net loss" claim calculation. If the Receiver recovers
20 funds sufficient to pay investors 100% of their MIMO net losses, then the Receiver
21 will commence a new claims process in which investors full loss claims (*i.e.*
22 interest, lost profits, attorney fees and other consequential damages) are addressed.

23 **II. PROPOSED CLAIM PROCEDURES**

24 **A. Summary and Timeline**

25 While the Receiver believes the forensic accounting accurately reflects the
26 investors' transactional details to a high degree, there are particular challenges with
27 investors, (a) who invested or received payments through other investors, and/or
28 (b) whose records may not reconcile to those compiled by the Receiver for various

1 reasons, including but not limited the scenarios where investors invested multiple
2 times, through different (but affiliated) entities, through personal accounts, trust
3 accounts and through retirement custodial accounts, or through joint accounts. The
4 claims process will assist in determining how these investments ultimately get
5 segregated or aggregated as a "unique investor". In order to determine the
6 appropriate claim amount for each unique claimant and formulate a proposed plan
7 for distributing receivership estate funds, there must be an orderly process for the
8 submission and review of claim information, and the determination of any disputed
9 claims. As such, the Receiver is first seeking Court approval of the claims process
10 presented herein and will later seek Court approval of a distribution plan in order to
11 proceed with the actual distribution of funds from the receivership estate.

12 A deadline or "Claims Bar Date" to submit claims to the Receiver should be
13 established and should apply to all claimants (known and unknown) such that all
14 claims can be determined at one time and there is certainty and finality to the claims
15 process. This receivership has been in place since May 19, 2023. Therefore,
16 anyone with a connection to the Receivership Entities who might assert a claim
17 should be aware of the case and the receivership by now. Accordingly, the Receiver
18 recommends that a deadline of 60 days from the date the Receiver sends out the
19 Claims Bar Date Notice be set for all claims to be submitted to the Receiver.

20 The Claims Bar Date Notice will include a Proof of Claim Form and: (a) a
21 link to INRreceivership@ethreadvisors.com, which will include a copy of the
22 applicable Court order(s) and instructions for how to request a copy of or download
23 the Proof of Claim Form and W9;¹ (b) an investor-specific schedule reflecting the
24 investor's detailed Net Loss Amount calculation based on the MIMO methodology
25 (for prospective investor claimants only); (c) clarification that the Proof of Claim
26 Form and W9, along with the notice of the requirement that the Proof of Claim

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28 ¹ Note the W9 Form proposed to be distributed is attached hereto as **Exhibit D**.

1 Form and W9, must be returned to the Receiver within 60 days; (d) instructions for
2 submitting a dispute regarding the calculated Net Loss Amount; and (e) contact
3 information so prospective claimants may contact the Receiver's office. The email
4 address to contact the Receiver's office is inr@ethreadvisors.com and the phone
5 number is 619.326.4334 - pre-recorded information about the claims process will be
6 available at this number. The proposed general form of notice to be sent to all
7 prospective claimants is attached hereto as **Exhibit A**.

8 It is important to note that the aforementioned website for this receivership
9 has been used from the beginning of the receivership as an efficient means of
10 disseminating information to interested parties. In fact, interested parties who wish
11 to receive updates regarding the receivership have been able to do so throughout the
12 case by signing up at the receivership website. Accordingly, the receivership
13 website is the appropriate platform to post the Claims Bar Date Notice and other
14 relevant documents allowing any claimants, including non-investor claimants who
15 wish to assert claims, a reasonable and fair opportunity to do so.

16 As with investor claims, the Receiver will review any non-investor claims
17 that are received, attempt to resolve any disputes informally with the claimants, and
18 then file a motion with the Court with a recommendation regarding the allowed
19 amounts of the claims.

20 The Receiver proposes the following timeline² for the claims process:
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27 ² The Receiver shall retain the discretion to determine whether additional time is
28 needed to complete this claims process.

TASKS	DUE DATE
1. Send Claims Bar Date Notice, Proof of Claim (POC) Form and W9 Form (via Email if possible or by mail if not possible)	45 Days after entry of Court Order approving this Motion
2. Claims Filing Deadline (aka Claims Bar Date)	60 Days from date Claims Bar Date Notice is sent (via Email and USPS, as necessary)
3. Deficiency Notifications ³	90 Days from Claims Filing Deadline
4. File Motion to Allow and Deny Claims and for Approval of Distribution Plan	150 Days from Claims Filing Deadline

1. **Send Claims Bar Date Notice, Proof of Claim (POC) Form and W9 Form** - prepare and send out the Claims Bar Date Notice, Proof of Claim Form and W9 form to potential non-investor and investor claimants via electronic mail and/or USPS mail (if necessary). Investor claimants will receive a schedule reflecting their specific detailed Net Loss Amount calculations based on the MIMO methodology as well.
 - a) For investors, the electronic mail contact information obtained from various sources will be used to generate the notice packages. This is the contact information used to send notices to investors throughout the case. If electronic mail addresses are not in the possession of the Receiver, the Receiver will send out the notice package via USPS mail to the last known mailing address.

³ These notices will go out to investor claimants who return a claim form which does not agree with the prepopulated Net Loss Amount the Receiver sent to him/her.

- 1 b) For other potential claimants, the Receiver will send the notice
2 packages via USPS to the last known address of, for example,
3 known Receivership Entity vendors, taxing authorities and other
4 government agencies.
- 5 c) Prospective investor claimants will be provided a unique
6 identifier which will be used throughout the claims and
7 distribution process (so they can be confidentially identified in
8 public filings via such identifier) and all prospective claimants
9 will be asked to review, sign and return their claim forms via
10 USPS mail and/or electronically via a secure site (e.g., SOC 2,
11 HIPPA and GDPR compliant site) for which specific instructions
12 will be provided on how to upload the claim form packages.
- 13 d) A copy of the Claims Bar Date Notice, Proof of Claim Form(s)
14 and the W9 form will be posted to the receivership website.

15 2. **Deficiency Notifications** – notices regarding disputes and/or
16 deficiencies with claims submitted to the Receiver will be sent to the
17 applicable claimants within 90 days of the Claims Filing
18 Deadline/Claims Bar Date. Deficiencies can include, without
19 limitation, unsigned or incomplete Proof of Claim forms, missing or
20 incomplete W9 forms, and/or lack of supporting documentation if
21 provided in response to a disputed Net Loss Amount.^{4 5}

23 ⁴ If a disputed claim form is received and sufficient supporting documentation is
24 received to support the disputed number, the Receiver will send a notice
25 confirming this scenario as well.

26 ⁵ The Receiver shall retain the discretion to determine whether proper
27 documentation has been submitted. The Receiver shall have the right to request,
28 and the prospective Claimants shall have the burden of providing to the Receiver,
any additional information or documentation deemed relevant by the Receiver
for the claims and distribution purpose.

- 1 a) Claimants will have 30 days from the date of the Deficiency
2 Notifications to respond and address the deficiencies.
- 3 b) The Receiver will then have 40 additional days to review the
4 claimants' responses.
- 5 3. **File Motion to Allow or Deny Claims** – upon completion of the
6 Deficiency Notification process, the Receiver will prepare and file a
7 motion to allow or disallow claims and for approval of her
8 recommendations as to next steps (the "Claims Approval Motion").
- 9 a) The Receiver will prepare and file objections to claims she
10 recommends be disallowed and seek approval of claims she
11 recommends be allowed. Prospective investor claimants will be
12 referred to by his/her/its confidential, unique identifier which
13 will be provided to each investor on the Net Loss Amount
14 schedule inserted into their POC Forms.
- 15 b) To the extent there are claim disputes that cannot be resolved
16 through the Deficiency Notification process, the Receiver will
17 identify those claims in the motion, state her recommendation as
18 to the allowed claim amount (if any), and the applicable
19 claimants will be allowed to file a response to the motion stating
20 their position and setting forth their supporting evidence.
- 21 4. **File Motion for Approval of Distribution Plan** – in conjunction with
22 the Claims Approval Motion, the Receiver will file a motion for Court
23 approval of a proposed Distribution Plan.

24 **B. Investor Claims**

25 By sending prospective investor claimants Claims Bar Date Notices, Proof of
26 Claim Forms and W9 forms with instructions and a schedule listing their deposits
27 and disbursements by date and amount, the bulk of the work will have been
28 completed before the notice packages go out. One of the main benefits of the

1 Receiver's forensic accounting work is that she is able to generate this schedule
2 reflecting the deposits and disbursements and Prior Recovery Rate for each investor
3 based on the extensive banking records she has gathered and analyzed. This should
4 substantially reduce the number of disputed claims and streamline the process of
5 reviewing claims and resolving any claim disputes. The form of Proof of Claim the
6 Receiver proposes to send to investors is attached hereto as **Exhibit B**. As noted
7 above, the Receiver proposes to set a Claims Bar Date at 60 days following the date
8 when the Claims Bar Date Notices are sent to investors.

9 Although there are always some adjustments that must be made, the
10 Receiver's accounting of investor deposits and disbursements is believed to be
11 accurate to a high degree. The types of adjustments that are expected to be made
12 during the claims process are too many to list out, but one example would be a
13 married couple who had invested and since got divorced, meaning the claim needs
14 to be split between the two former spouses. Other examples include investors who
15 invested through others, or investors who invested through personal accounts *and*
16 retirement accounts; although such investments appear separate, the ultimate
17 beneficiary is the same, thus these investments would be aggregated, but still
18 potentially paid in proportion to avoid negative tax consequences. Other issues
19 often arise due to claimants' misunderstanding of the Receiver's proposed use of a
20 MIMO calculation and where claimants believe they can claim losses related to
21 reinvested interest, unpaid interest or attorneys' fees. In any event, these issues are
22 typically resolved after Claims Bar Date Notices go out and the Receiver and her
23 staff have a direct dialogue with the applicable claimant(s).

24 After the Receiver and her staff work through these kinds of
25 issues/adjustments to claims, the Receiver expects that most, if not all, investor
26 claim issues will be resolved and the investor claims can then be presented to the
27 Court in the noticed Claims Approval Motion for allowance and disallowance of
28 claims. Any claim disputes that have not been resolved will be laid out in the

1 Claims Approval Motion, the applicable claimants will then be allowed to respond,
2 and the Court can make a determination of the proper claims and claim amounts.

3 **C. Non-Investor Creditor Claims**

4 The Receiver has been in contact with several non-investor creditors since her
5 appointment. The Receiver will send applicable taxing authorities and each known
6 non-investor creditor a Claims Bar Date Notice, Proof of Claim Form and W9 form,
7 and will provide instructions regarding the process and deadline for returning to the
8 Receiver a completed Proof of Claim Form along with copies of supporting
9 documents, including bank records, contracts, invoices, and other documents (as
10 applicable) to substantiate the amount they claim to be owed. The form of Proof of
11 Claim Form the Receiver proposes to send to non-investor creditors is attached
12 hereto as **Exhibit C**. The instructions therein will inform the claimants that only
13 claims for actual services provided or materials delivered to the Receivership
14 Entities prior to the receivership will be considered as allowed claims. As with
15 investor claimants, at this time, claims for consequential damages such as interest,
16 late fees, contract or other damages, legal fees incurred, or lost profits on a contract
17 will not be considered. The Receiver will attempt to resolve disputes informally
18 through communications with non-investor claimants and will ask the Court to
19 determine only those claim disputes that remain unresolved at the end of the
20 process.

21 **D. Return of Proof of Claim Forms**

22 The Proof of Claim Form, which for investor claimants, will include the
23 Receiver's calculation of each prospective investor claimant's Net Loss Amounts,
24 and for all claimants, will request confirmation of the correct name of the payee to
25 which any distributions will be issued (if approved), must be signed by each
26 claimant, under penalty of perjury, and returned to the Receiver by the Claims Bar
27 Date. The Proof of Claim Form *and* W9 form must be executed by the actual
28 claimant, unless the Receiver accepts such Proof of Claim Form from a successor,

1 heir, or power of attorney who is authorized to act on the prospective claimant's
2 behalf.

3 If a prospective claimant fails to return a completed and signed Proof of
4 Claim Form and W9 form to the Receiver by the Claims Bar Date or for any claim
5 notices that are returned to the Receiver as not being deliverable, the Receiver will
6 attempt to contact the prospective claimant and/or conduct a reasonable search to
7 locate a current physical address or email address for the claimant and resend the
8 notice package, as appropriate. The search will include the records of the
9 Receivership Entities, as well as publicly available online websites and databases.
10 Through these steps, the Receiver hopes to be able to locate and successfully
11 transmit claim letters to all investors and known non-investor prospective claimants.
12 It should be noted that investors have been reminded throughout the receivership of
13 the importance of maintaining current contact information with the Receiver.

14 **E. Procedures for Claim Disputes.**

15 Upon her receipt of the completed Proof of Claim and W9 forms, the
16 Receiver and her staff will review them. Each prospective claimant will have the
17 burden of proof to establish his/her/its identity as a legitimate claimant; follow-up
18 advanced directive and other legal documentation (e.g., trust documentation,
19 corporate documents, marriage certificates, divorce decree, death certifications) may
20 be requested in the event of death, divorce or other payee change requests. To
21 communicate that they are disputing their Net Loss Amount, an investor must
22 submit the Proof of Claim and W9 forms to the Receiver explaining the nature of
23 his/her/its dispute, along with all documentation⁶ supporting his/her/its position, on
24 or before the Claims Bar Date. If investors elect to send documents to the
25 Receiver's office, they will be provided with a secure method of and instructions for

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27 ⁶ Examples of supporting documentation include but are not limited to bank
28 statements, canceled checks, wire transfer documents, contracts, email messages,
or other written correspondence.

1 transmitting the documents electronically such that any personal financial
2 information contained in the documents is protected. In each case, the Receiver will
3 review and evaluate the dispute, including the supporting documentation provided.

4 **III. LEGAL AUTHORITY**

5 **A. District Courts Have Broad Equitable Powers to Administer** 6 **Receivership Matters**

7 "The power of a district court to impose a receivership or grant other forms of
8 ancillary relief does not in the first instance depend on a statutory grant of power
9 from the securities laws. Rather, the authority derives from the inherent power of a
10 court of equity to fashion effective relief." *SEC v. Wencke*, 622 F.2d 1363, 1369
11 (9th Cir. 1980). The "primary purpose of equity receiverships is to promote orderly
12 and efficient administration of the estate by the district court for the benefit of
13 creditors." *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir 1986). As the appointment
14 of a receiver is authorized by the broad equitable powers of the court, any
15 distribution of assets must also be done equitably and fairly. See *SEC v. Elliot*,
16 953 F.2d 1560, 1569 (11th Cir. 1992).

17 District courts have the broad power of a court of equity to determine the
18 appropriate action in the administration and supervision of an equity receivership.
19 See *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738 (9th Cir. 2005). The Ninth
20 Circuit explained:

21 A district court's power to supervise an equity receivership
22 and to determine the appropriate action to be taken in the
23 administration of the receivership is extremely broad. The
24 district court has broad powers and wide discretion to
25 determine the appropriate relief in an equity receivership.
26 The basis for this broad deference to the district court's
27 supervisory role in equity receiverships arises out of the
28 fact that most receiverships involve multiple parties and
complex transactions. A district court's decision
concerning the supervision of an equitable receivership is
reviewed for abuse of discretion.

27 *Id.* (citations omitted); see also *CFTC v. Topworth Int'l, Ltd.*, 205 F.3d 1107, 1115
28 (9th Cir. 1999) ("This court affords 'broad deference' to the court's supervisory role,

1 and 'we generally uphold reasonable procedures instituted by the district court that
2 serve th[e] purpose' of orderly and efficient administration of the receivership for
3 the benefit of creditors.'). Accordingly, the Court has broad equitable powers and
4 discretion in formulating procedures, schedules, and guidelines for administration of
5 the receivership estate assets.

6 **B. Approval of Proposed Claim Procedures**

7 In overseeing a receivership, the court must "make rules which are practicable
8 as well as equitable." *Hardy* at 1039 (quoting *First Empire Bank-New York v.*
9 *FDIC*, 572 F.2d 1361, 1368 (9th Cir. 1978)). The Receiver requests the Court set
10 the following rules and procedures in the interest of fairly and efficiently
11 administering claims against the receivership estate.

12 First, all claim disputes should be resolved via summary proceedings, *i.e.* via
13 noticed motion. District Courts have the power to use "summary procedures in
14 allowing, disallowing, and subordinating claims of creditors . . ." *United States v.*
15 *Arizona Fuels Corp.*, 739 F.2d 455, 458 (9th Cir. 1984). A noticed motion, to
16 which claimants who dispute their claims have the opportunity to respond, is the
17 appropriate procedure for resolving claims in a receivership and is comports with
18 the requirements of due process. *SEC v. Hardy*, 803 F.2d 1034, 1040 (9th Cir.
19 1986). Plenary proceedings to resolve each disputed claim would unduly delay the
20 administration of the case and consume receivership estate and judicial resources.

21 Second, all investor claims should initially be calculated using a simple,
22 money-in/money-out formula that limits claims to each investor's net loss from the
23 Receivership Entities.⁷ The money-in/money-out or "MIMO" formula has been
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25 ⁷ The Receiver recognizes that the investor losses are substantially greater than
26 reflected in the MIMO or "net loss" claim calculation. As previously stated, the
27 Receiver may commence an additional claims process if it becomes apparent that
28 the Receiver has recovered proceeds available for distribution to investors in
excess of the total investor net losses.

1 endorsed by the Ninth Circuit Court of Appeals and other courts in fraud cases
2 where, like here, the assets of the estate may well be insufficient to pay all claims in
3 full. *See Capital Consultants*, 397 F.3d at 738 (describing a net claim calculation as
4 "an administratively workable and equitable method of allocating the limited assets
5 of the receivership"); *Topworth*, 205 F.3d at 1116; *In re Tedlock Cattle Company*
6 *Inc.*, 552 F.2d 1351, 1354 (9th Cir. 1977); *In re Taubman*, 160 B.R. 964, 980-82
7 (Bankr. S.D. Ohio 1993). Thus, at least initially, only the amounts deposited into
8 the Receivership Entities by investors (directly or indirectly) and distributed from
9 the Receivership Entities to investors (directly or indirectly) should be used to
10 determine allowed claim amounts. Unless and until there are sufficient amounts in
11 the receivership to pay all MIMO claims in full, all additional amounts claimed by
12 investors (such as interest, lost profits, attorney fees, etc.) should be disallowed.

13 Third, as in a bankruptcy case, it should be a claimant's burden to establish a
14 valid claim against the receivership estate. *See Lundell v. Anchor Constr.*
15 *Specialists, Inc.*, 223 F.3d 1035, 1039 (9th Cir. 2000); *Revere Copper & Brass, Inc.*
16 *v. Adriance Machine Works, Inc.*, 76 F.2d 876, 878 (2d Cir. 1935) (claimants failed
17 to sustain burden of proving claims against receivership). Here, the Receiver has
18 done an extensive accounting analysis of the sources and uses of funds by the
19 Receivership Entities. Investor claimants who dispute the Net Loss Amounts in
20 their Proof of Claim Notices should be required to provide sufficient bank record
21 and other documentary support for their own calculation in order to rebut the
22 Receiver's accounting. If they fail to do so, the amounts reflected in the Receiver's
23 accounting should be accepted as their allowed claim amount.

24 Based on her experience in complex federal equity receivership matters and
25 her forensic accounting work performed in this case, the Receiver believes the rules
26 and procedures for administration of claims proposed herein are reasonable and fair,
27 consistent with the requirements of due process, and will promote the orderly and
28 efficient determination of all claims against the receivership estate, including any

1 and all claim disputes that cannot be resolved consensually by the Receiver and the
2 applicable claimant(s). As noted above, having all claims against the receivership
3 estate resolved and set by Court order will be a critical step in being able to make a
4 fair and equitable distribution of funds in the receivership estate.

5 **IV. CONCLUSION**

6 Based on the foregoing, the Receiver respectfully requests that the Motion be
7 granted and thus the proposed rules and procedures for the administration of claims
8 against the receivership estate approved, the proposed Claims Bar Date be set and
9 the Proof of Claim Notice and Proof of Claim Forms be approved.

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Dated: February 5, 2025

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

By: /s/Edward G. Fates
EDWARD G. FATES
Attorneys for Court-Appointed
Receiver, KRISTA L. FREITAG

EXHIBIT A

_____, 2025

Re: **Claims Bar Date Notice and Instructions for Proof of Claim Form**
in the matter of SECURITIES AND EXCHANGE COMMISSION v. INTEGRATED NATIONAL RESOURCES, INC. dba WEEDGENICS, ROLF MAX HIRSCHMANN aka "MAX BERGMANN," PATRICK EARL WILLIAMS, Defendants, and WEST COAST DEVELOPMENT LLC, INR CONSULTING LLC (WYOMING ENTITY), OCEANS 19 INC., AUTOBAHN PERFORMANCE LLC, ONE CLICK GENERAL MEDIA INC., OPUS COLLECTIVE, JOHN ERIC FRANCOM, INR-CA INVESTMENT HOLDINGS, LLC, MICHAEL DELGADO, TOTAL SOLUTION CONSTRUCTION LLC, BAGPIPE HOLDINGS LLC, BAGPIPE MULTIMEDIA LLC, TYLER CAMPBELL, INR CONSULTING LLC (CALIFORNIA ENTITY), HIDDEN SPRINGS HOLDINGS GROUP LLC, and ALEXANDRIA PORTER BOVEE aka "AIA MONTGOMERY", Relief Defendants, United States District Court, Central District of California (the "Court") Case No. 8:23-cv-00855-JWH (KES)

Dear Claimant:

As you are aware, I have been appointed as permanent receiver for Defendant INTEGRATED NATIONAL RESOURCES, INC., DBA WEEDGENICS, And Relief Defendants, WEST COAST DEVELOPMENT LLC, INR CONSULTING LLC (WYOMING ENTITY), OCEANS 19 INC., AUTOBAHN PERFORMANCE LLC, ONE CLICK GENERAL MEDIA INC., OPUS COLLECTIVE, INR-CA INVESTMENT HOLDINGS, LLC, TOTAL SOLUTION CONSTRUCTION LLC, BAGPIPE HOLDINGS LLC, BAGPIPE MULTIMEDIA LLC, INR CONSULTING LLC (CALIFORNIA ENTITY), AND HIDDEN SPRINGS HOLDINGS GROUP LLC, and their subsidiaries and affiliates (collectively, "Receivership Entities" or individually, a "Receivership Entity") in connection with the above-referenced Securities and Exchange Commission (the "SEC" or "Commission") enforcement action.

Among my duties as the Receiver is to oversee the administration of the claims process whereby each prospective claimant can submit a claim for payment of her/his/its net loss or other claim, which claim, if allowed by the Court, will be paid in accordance with a (yet to be filed) distribution plan. As presented in the Motion for Order, (1) Approving Procedures for the Administration of Claims Against the Receivership Estate; (2) Setting Claims Bar Date; and (3)

Approving Claims Bar Date Notice and Proof of Claim Forms (the "Claims Motion"), in order to determine the appropriate claim amount for each unique claimant and formulate a proposed plan for distributing receivership estate funds, an orderly process for the submission and review of claim information and the determination of any disputed claims must be established. As such, the Receiver first sought Court approval of the Claims Motion and will later seek Court approval of a distribution plan in order to proceed with the actual distributions.

On _____, the United States District Court approved the Claims Motion via the Order Granting Motion for, (1) Approving Procedures for the Administration of Claims Against the Receivership Estate; (2) Setting Claims Bar Date; and (3) Approving Claims Bar Date Notice and Proof of Claim Forms ("Claims Process Order"). A copy of the Claims Motion and Claims Process Order can be found at www.INReceivership.com or you can request a copy by phone at (619) 326-4334 or email at inr@ethreadvisors.com.

This Claims Bar Date Notice and Instructions for Proof of Claim Form serves as formal notice of the Claims Process Order, which among other things, requires that each claimant sign (under penalty of perjury) and submit the enclosed Proof of Claim Form and Substitute W9 form to the Receiver on or before _____, **2025** (the "Bar Date"). Should you fail to return the completed and signed Proof of Claim Form and W9 form pursuant to the directions herein on or before the Bar Date, your claim may be disallowed as untimely.

You have been identified as a prospective claimant. With regard to investor claimants, I have worked to calculate the Net Loss Amount, which reflects the net amount of actual payments you made to and received from the Receivership Entities or others in connection with the scheme. The Proof of Claim Form provides each of you with a detailed summary of my calculations of your claim, resulting from the money-in/money-out ("MIMO") calculation

(which includes any settlement payment you received) as approved by the Court. Please note that, pursuant to the Claims Process Order, this calculation does not include any interest or principal amounts "reinvested", "compounded", "rolled over" or otherwise never actually paid out to you; it also does not include any accrued interest or legal fees you may have incurred.

For most investor claimants, this calculation may aggregate or identify multiple investments which appear affiliated or investors in the same household (e.g., husband and wife) as a single unit/unique investor. For example, if you invested \$10,000 via 'Account A' and \$10,000 via 'Account B' and received total payments from the Receivership Entities' or others in connection with the scheme for 'Account A' of \$12,000; your total claim amount will be \$8,000 (\$10,000 plus \$10,000 less \$12,000 actually received).

However, it may be necessary in some instances to separate affiliated investments or household units. As such, you and your spouse, significant other, or relative must provide to my office all documentation which is relevant to showing who (along with the appropriate tax identification number) is the ultimate beneficiary of your investment(s). For example, if a family trust's beneficiaries are different from your individual investment, it is imperative you provide all current trust documents which reflect the legal beneficiaries of the trust's assets. Or, for example, if an investor has married or divorced, is deceased, is a corporation or an LLC, documentation reflecting such occurrence (e.g., marriage certificate, divorce decree or death certificate, will and/or estate documents which reflect beneficiaries) or proper ownership (in the event of a corporate or LLC investments) must be provided to my office. If separation of investments is determined appropriate or necessary, we will need each separate investor to complete his/hers/its own Proof of Claim Form. **Each of you will be required to timely complete and return a Proof of Claim Form and W9 to my office. The Proof of Claim**

Form and W9 Form will be available for download on the www.INReceivership.com website or you can request an additional copy by emailing the Receiver at inr@ethreadvisors.com.

Please note that if you receive any payments for any reason (between now and the distribution plan implementation) relating to your investment(s), you must disclose those payments to us and the amount(s) of those payments will reduce your net MIMO balance for the purpose of the forthcoming distribution plan to be submitted for Court approval upon completion of this claims process.

Trade creditors and taxing authorities must also timely submit Proof of Claim Forms and W9 Forms to my office. Per the Claims Process Order and the attached Trade Creditor and Tax Proof of Claim Forms, each Trade Creditor who asserts a claim against the Receivership Entities for amounts due prior to the Receivership Appointment Date (May 19, 2023), must complete, sign and submit the Proof of Claim Form with supporting documentation to my office on or before the Claims Bar Date. If approved, trade claims will only be allowed in the amount of the actual value of the goods or services provided prior to the Receivership Date.

With regard to both investor claimants and trade creditor claimants, please note that pursuant to the Claims Process Order, an allowed claim shall not include claims for interest, late fees, contract or other damages, legal fees, consequential, contingent or unliquidated damages, claims submitted by a Defendant or their present or former officer or director.

AT THIS TIME, PLEASE READ, REVIEW, AND COMPLETE THE ATTACHED INVESTOR PROOF OF CLAIM FORM OR TRADE CREDITOR AND TAX PROOF OF CLAIM FORM AND RETURN A COPY, ALONG WITH THE ENCLOSED W9 FORM AND ANY SUPPORTING DOCUMENTATION YOU DEEM

NECESSARY, TO E3 ADVISORS, ATTN: INR CLAIMS PROCESS ADMINISTRATOR
AT 501 WEST BROADWAY, SUITE 290, SAN DIEGO, CA 92101. YOU MAY ALSO
SUBMIT YOUR COMPLETED AND SIGNED PROOF OF CLAIM FORM, ALONG
WITH YOUR W9 FORM AND ANY SUPPORTING DOCUMENTATION YOU DEEM
NECESSARY ELECTRONICALLY VIA THE SECURE SITE FOR WHICH SPECIFIC
INSTRUCTIONS ARE ATTACHED HERETO [SUCH INSTRUCTIONS WILL ONLY
BE PROVIDED WHEN THE ACTUAL CLAIMS FORMS ARE SENT]. THESE FORMS
MUST BE SIGNED AND RETURNED SUCH THAT THEY ARE RECEIVED ON OR
BEFORE THE BAR DATE _____, 2025. *DO NOT SEND* your completed and
signed Proof of Claim, W9 or any supporting documentation back to the Receiver via
email.

As always, I encourage you to follow this matter on the website at
www.INRreceivership.com. Thank you for your assistance during the pendency of this process.

Very truly yours,

Krista L. Freitag
Court-Appointed Receiver

Enclosure

EXHIBIT B

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
CASE NO. 8:23-cv-00855-JWH (KES)

INVESTOR PROOF OF CLAIM FORM

SECURITIES AND EXCHANGE COMMISSION

vs.

INTEGRATED NATIONAL RESOURCES, INC. dba
WEEDGENICS, ROLF MAX HIRSCHMANN aka "MAX
BERGMANN," PATRICK EARL WILLIAMS;

DEFENDANTS

and

WEST COAST DEVELOPMENT LLC, INR CONSULTING
LLC (WYOMING ENTITY), OCEANS 19 INC.,
AUTOBAHN PERFORMANCE LLC, ONE CLICK
GENERAL MEDIA INC., OPUS COLLECTIVE, JOHN
ERIC FRANCOM, INR-CA INVESTMENT HOLDINGS,
LLC, MICHAEL DELGADO, TOTAL SOLUTION
CONSTRUCTION LLC, BAGPIPE HOLDINGS LLC,
BAGPIPE MULTIMEDIA LLC, TYLER CAMPBELL, INR
CONSULTING LLC (CALIFORNIA ENTITY), HIDDEN
SPRINGS HOLDINGS GROUP LLC, and ALEXANDRIA
PORTER BOVEE aka "AIA MONTGOMERY";
RELIEF DEFENDANTS

THIS SPACE RESERVED FOR ADMINISTRATIVE
USE ONLY

PLEASE READ THE ACCOMPANYING LETTER INSTRUCTIONS BEFORE COMPLETING
THIS FORM, IT MUST BE RETURNED ON OR BEFORE _____, 2025

As reflected in Section 2 below, the Receiver has calculated the Net Loss Amount, the net amount of actual payments you made to and received from the Receivership Entities or others in connection with the scheme.

If the investor name and amounts listed in Section 3 below are consistent with your records, you do not need to provide any documents or further information; you need to simply complete and sign this Proof of Claim Form, complete and sign the enclosed W9 Form, and return both forms electronically via the secure site for which instructions have been provided herewith or to: **E3 Advisors, Attn: INR Claims Process Administrator, 501 West Broadway, Suite 290, San Diego, CA 92101.**

If your records are not consistent with the investor name or amounts listed in Section 2 below, you will need to provide further documentation, as described on the last page of this document. Please keep in mind that pursuant to the Court's order, an allowed claim shall not include claims for interest, late fees, contract or other damages, contingent or liquidated damages, or legal fees incurred.

The Receiver will review each Proof of Claim Form, attempt to resolve any questions or disputes directly with the claimant, and will ultimately make a recommendation to the Court to allow or disallow part or all of the claim. Claimants will receive notice and an opportunity to respond if the Receiver disagrees with the amount stated on their claim. For claims that are allowed, distributions will be made pursuant to a Court-approved distribution plan. The amount distributed will depend on the total amount of allowed claims, the total assets available for distribution, and the terms of the distribution plan.

Submission of a claim does not guarantee the claims will be allowed or any payment will be made. The claim must be allowed by the United States District Court for the Central District of California ("Court").

ADDRESS OF CLAIMANT [INFORMATION REQUIRED]:

Print your current address, telephone number and email address here:

Current Address of Claimant: _____

Telephone No. of Claimant: _____

Email Address of Claimant: _____

() Check this box **ONLY** if you have an alternative contact for your investment(s). If so, please include all contact details here (you must also attach a Power of Attorney, Death Certificate, Trust Beneficiary, or other legal documentation, as applicable, which legally authorizes contact with such individual or entity):

Alternative Contact Name:.....

Alternative Contact Address:

Telephone No. of Alternative Contact: _____

Email Address of Alternative Contact: _____

Please complete the following:

1. **Was your investment/loan made from a tax-deferred account?** YES / NO

If YES, please print the tax-deferred account Custodian name, address and phone number as well as your account number here:

Custodian Name and Address: _____

Telephone No. of Custodian: _____

Email Address of Custodian: _____

Account Number: _____

2. Name as it should appear on distribution check (if YES on Item 1. above, be certain to clarify if such payment is to be made payable to and sent directly to the tax-deferred account Custodian or to you individually). It is imperative to note that if your investment(s) was/were made through an entity or Trust and you are asking that distributions from the receivership be made to you as an individual, you must submit all of the entity's or Trust's documentation such that the Receiver is able to confirm the individual payee is the proper and sole payee:

Payee: _____

Payment Address (only IF different than address of claimant provided above):

Payment Address: _____

NET LOSS CALCULATION(S):

According to the records of the Receivership Entities, it appears, you have made the following investments in and received the following payments from the Receivership Entities or others in connection with the scheme (which includes any settlement payments you received):

DETAILED CHART ON FOLLOWING PAGE(S)

If the information above is not consistent with your records (investor name or amounts), you will need to provide corrected information in the same format as Section 2 above (attach additional sheets if necessary) and supporting documentation, further discussed below.

3. **Supporting Documents: DO NOT SEND** copies of supporting documents if you agree with the information listed in Section 2 above. However, if you dispute the investor name or amounts listed in Section 2 above, **DO SEND COPIES ONLY** of all documents that support your corrected investment information along with your completed and signed Proof of Claim and W9 Forms electronically via the secure site for which instructions have been provided herewith or to: E3 Advisors, Attn: INR Claims Process Administrator, 501 West Broadway, Suite 290, San Diego, CA 92101. Examples of supporting documentation include bank statements, canceled checks, wire transfer documents, contracts, email messages, or other written correspondence. If the Receiver has questions or needs further information, her office will contact you. Please keep a copy of everything that you send. **DO NOT SEND** your completed and signed Proof of Claim, W9 or any supporting documentation back to the Receiver via email.

4. **Date Stamped Copy:** To receive an acknowledgement of the submission of your Proof of Claim Form, please enclose a stamped, self-addressed envelope and an additional copy of this Proof of Claim Form.

5. **Signature:** Sign and print the name and title, if any, of the claimant or other person authorized to file this claim (attach copy of power of attorney, death certificate, trust beneficiary, or other documents as needed). **YOU MUST PROVIDE AN ORIGINAL SIGNATURE.**

PLEASE NOTE that we cannot provide you with tax or legal advice relating to your claim. If you have concerns about the tax or legal implications of your claim, please contact an attorney or your tax advisor.

By Signing My/Our Name Below, I/We Acknowledge and Affirm that: I/we will supplement this Proof of Claim Form if any information given later becomes inaccurate or incomplete; I/we am/are a creditor of the Receivership Entities; I/we hereby affirm that the answers provided herein are truthful; and that I/we understand that this Proof of Form is submitted under penalty of perjury.

Date: _____, 2025

Signature: _____ Name: _____

Title (if any) _____

Signature: _____ Name: _____

Title (if any) _____

Signature: _____ Name: _____

Title (if any) _____

EXHIBIT C

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
CASE NO. 8:23-cv-00855-JWH (KES)

TRADE CREDITOR PROOF OF CLAIM
FORM

SECURITIES AND EXCHANGE COMMISSION
vs.
INTEGRATED NATIONAL RESOURCES, INC. dba
WEEDGENICS, ROLF MAX HIRSCHMANN aka "MAX
BERGMANN," PATRICK EARL WILLIAMS;
DEFENDANTS
and
WEST COAST DEVELOPMENT LLC, INR CONSULTING
LLC (WYOMING ENTITY), OCEANS 19 INC.,
AUTOBAHN PERFORMANCE LLC, ONE CLICK
GENERAL MEDIA INC., OPUS COLLECTIVE, JOHN
ERIC FRANCOM, INR-CA INVESTMENT HOLDINGS,
LLC, MICHAEL DELGADO, TOTAL SOLUTION
CONSTRUCTION LLC, BAGPIPE HOLDINGS LLC,
BAGPIPE MULTIMEDIA LLC, TYLER CAMPBELL, INR
CONSULTING LLC (CALIFORNIA ENTITY), HIDDEN
SPRINGS HOLDINGS GROUP LLC, and ALEXANDRIA
PORTER BOVEE aka "AIA MONTGOMERY";
RELIEF DEFENDANTS

THIS SPACE RESERVED FOR ADMINISTRATIVE
USE ONLY

**PLEASE READ THE ACCOMPANYING LETTER - INSTRUCTIONS BEFORE
COMPLETING THIS FORM, THIS FORM MUST BE COMPLETED AND
RETURNED ON OR BEFORE _____, 2025**

NAME AND ADDRESS OF CLAIMANT:

[insert name and address here]

The submission of a Trade Creditor and Tax Claim Form does not guarantee that you will receive a distribution of any amount. Each claim will be reviewed by the Receiver, and the Receiver will then make a recommendation to the United States District Court for the Central District of California ("Court") to allow or disallow part or all of the claim. Claimants will receive notice and an opportunity to respond if the Receiver disagrees with the amount stated on their claim. For claims that are allowed, distributions will be made pursuant to a Court-approved distribution plan. The amount distributed will depend on the total amount of allowed claims, the total assets available for distribution, and the terms of the distribution plan.

In submitting your claim, please keep in mind that an allowed claim shall not include claims for interest, late fees, contract or other damages, legal fees incurred, contingent or unliquidated damages. Furthermore, only claims for actual services provided or materials delivered to the Receivership Entities prior to the receivership will be considered.

I am submitting a claim as an/a (must check only one box):

- Trade Creditor or Vendor
- Employee (if selected, must complete Section II **and** Section VII below)
- Tax Agency (State, Federal or local taxing authority)
- Other. If Other, provide explanation: _____

Print your current address, telephone number and email address here [information required]:

Current Address of Claimant: _____

Telephone No. of Claimant: _____

Email Address of Claimant: _____

Tax I.D.: _____

Name as it should appear on distribution check:

Payee: _____

Payment Address (only IF different than address of claimant provided above):

Payment Address: _____

DETAILED CHART ON FOLLOWING PAGE(s)

Supporting Documents: If you are a trade creditor, vendor, employee, taxing authority or other claimant, you are required to provide sufficient documentation supporting your claim; claims submitted without sufficient supporting documentation may be disallowed. Please send copies only and retain your original records; original materials provided to the Receiver will not be returned to you. Upon completion, be sure to keep a copy of your completed claim form and proof of mailing. Please send all documentation to: E3 Advisors, Attn: INR Claims Process Administrator, 501 West Broadway, Suite 290, San Diego, CA 92101. If the Receiver has questions or needs further information, her office will contact you.

Date Stamped Copy: To receive an acknowledgement of the submission of your Claim Certification Form, please enclose a stamped, self-addressed envelope and an additional copy of this Claim Certification Form.

Signature: Sign and print the name and title, if any, of the claimant or other person authorized to file this claim (attach copy of power of attorney, death certificate, trust beneficiary, or other documents as needed). **YOU MUST PROVIDE AN ORIGINAL SIGNATURE.**

PLEASE NOTE that we cannot provide you with tax or legal advice relating to your claim. If you have concerns about the tax or legal implications of your claim, please contact an attorney or your tax advisor.

By Signing My/Our Name Below, I/We Acknowledge and Affirm that: I/we will supplement this Proof of Claim Form if any information given later becomes inaccurate or incomplete; I/we am/are a creditor of the Receivership Entities; I/we hereby affirm that the answers provided herein are truthful; and that I/we understand that this Proof of Claim is submitted under penalty of perjury.

Date: _____, 2025

Signature: _____ Name: _____

Title (if any) _____

Signature: _____ Name: _____

Title (if any) _____

Signature: _____ Name: _____

Title (if any) _____

EXHIBIT D

**Substitute FORM W-9
Taxpayer Identification Number Certification**

Social Security Number / Taxpayer Identification Number: _____

Exempt Payee Code (if any) _____ Exemption from FATCA reporting code (if any) _____

Check appropriate box for federal tax classification:

Individual C Corporation S Corporation Partnership Trust/estate Other

Limited Liability Company - choose tax classification C Corporation S Corporation Partnership

Print your name as it appears on your federal income tax return:

First Name and Last Name, for Individuals. Entity Name for businesses and trusts.

Under penalty of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number; **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; **and**
3. I am a U.S. citizen or other U.S. person (including a U.S. resident alien); **and**
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Note: If you have been notified by the IRS that you are subject to backup withholding, you must cross out item 2 above.

Signature

of U.S. Person: _____ Date: _____