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MICHAEL GOLDBERG AS TRUSTEE OF THE
WOODBIDGE LIQUIDATION TRUST

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
COUNTY OF LOS ANGELES, CENTRAL DISTRICT**

MICHAEL GOLDBERG AS TRUSTEE OF
THE WOODBRIDGE LIQUIDATION
TRUST,

Plaintiff,

v.

HALLORAN & SAGE LLP; RICHARD
ROBERTS, an individual; BALCOMB &
GREEN, P.C.; LAWRENCE GREEN, an
individual; JON H. FREIS, an individual;
ROME McGUIGAN, P.C.; BRIAN
COURTNEY, an individual; HAIGHT
BROWN & BONESTEEL LLP; TED
HANDEL, an individual; BAILEY
CAVALIERI LLC; THOMAS GEYER, an
individual; SIDLEY AUSTIN LLP; NEAL
SULLIVAN, an individual; DAVIS
GRAHAM & STUBBS LLP; S. LEE TERRY,
JR., an individual; ROBINSON & COLE LLP;
SHANT CHALIAN, an individual; FINN
DIXON & HERLING LLP; REED BALMER,
an individual; and DOES 1-100, inclusive,

Defendants.

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Superior Court of California
County of Los Angeles

DEC 02 2019

Sherri R. Carter, Executive Officer/Clerk of Court

By , Deputy
Steven Drew

CASE NO. **19STCV42900**
COMPLAINT FOR:

1. AIDING AND ABETTING
SECURITIES FRAUD;
2. AIDING AND ABETTING FRAUD;
3. AIDING AND ABETTING
BREACH OF FIDUCIARY DUTY;
4. NEGLIGENT
MISREPRESENTATION;
5. PROFESSIONAL NEGLIGENCE;
6. AIDING AND ABETTING
CONVERSION;
7. ACTUAL FRAUDULENT
TRANSFER; and
8. CONSTRUCTIVE FRAUDULENT
TRANSFER

JURY TRIAL DEMANDED

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1 Plaintiff Michael Goldberg in his role as Trustee of the Woodbridge Liquidation Trust
2 (“Plaintiff” or the “Trustee”) hereby alleges in his Complaint against Defendants Halloran & Sage
3 LLP (“Halloran”), Richard Roberts (“Roberts”), Balcomb & Green, P.C. (“Balcomb”),
4 Lawrence R. Green (“Green”), Jon H. Freis (“Freis”), Rome McGuigan, P.C. (“Rome”), Brian
5 Courtney (“Courtney”), Haight Brown & Bonesteel LLP (“Haight”), Ted Handel (“Handel”),
6 Bailey Cavalieri LLC (“Bailey”), Thomas Geyer (“Geyer”), Sidley Austin LLP (“Sidley”), Neal
7 Sullivan (“Sullivan”), Davis Graham & Stubbs LLP (“Davis Graham”), S. Lee Terry, Jr.
8 (“Terry”), Robinson & Cole LLP (“Robinson”), Shant Chalian (“Chalian”), Finn Dixon & Herling
9 LLP (“Finn”), Reed Balmer (“Balmer”), and Doe Defendants 1 through 100 (collectively,
10 “Defendants”), as follows¹:

11 SUMMARY OF THE ACTION

12 1. This case arises out of the \$1.3 billion Ponzi scheme orchestrated by Robert
13 Shapiro (“Shapiro”). Shapiro’s criminal enterprise masqueraded as a real estate investment
14 company known as the Woodbridge Group of Companies (“Woodbridge”). Woodbridge marketed
15 promissory notes and other offerings as low-risk, high yield investments backed by high-interest
16 real-estate loans to third-party commercial borrowers. To provide additional protection, a
17 substantial percentage of investors were purportedly provided a security interest in real estate
18 owned by an independent third-party borrower.

19 2. In fact, there were almost no loans to independent borrowers. Woodbridge instead
20 made sham loans to insider entities that were secretly controlled by Shapiro. Woodbridge had
21 minimal revenue other than money raised from new investors. Woodbridge used money raised
22 from new investors to pay false returns to earlier investors. Shapiro recently pleaded guilty to
23 fraud and was sentenced to 25 years in federal prison.

24 3. The law firms and attorneys that are Defendants in this Complaint aided and
25 abetted numerous securities violations and fraudulent acts. Some drafted offering documents
26

27 ¹ Plaintiff reserves the right to file an amended, or another, complaint adding facts and
28 defendants, as his investigation and research continues.

1 replete with false statements that they knew were false. Some prepared negligent legal opinion
2 memorandums to be shared with investors. Some assisted Shapiro in concealing his fraud. The
3 grounds for liability for each Defendant are set forth in detail in the body of this Complaint.

4 4. Woodbridge and its affiliated entities filed for bankruptcy starting in December
5 2017. The Woodbridge Liquidation Trust was created under a bankruptcy court approved plan
6 effectuated on February 15, 2019 to assist investors in recovering their catastrophic losses.
7 Thousands of investors have assigned their claims to the Trust. Woodbridge targeted retirees and
8 retirement account funds through its fraud. Many investors lost a substantial portion of their life
9 savings. The Trustee brings these claims on behalf of the defrauded investors.

10 5. Through this lawsuit, the Trustee seeks in excess of \$1 billion from Defendants. In
11 addition, punitive damages are appropriate due to the behavior of Defendants. The investors
12 hereby seek to hold the Defendants responsible for the catastrophic losses they helped cause.

13 PARTIES

14 6. Plaintiff Michael Goldberg is the Trustee of the Woodbridge Liquidation Trust (the
15 "Trust"), a Delaware statutory trust created pursuant to a bankruptcy court approved plan on
16 February 15, 2019. The Woodbridge Liquidation Trust was formed to pursue, hold and
17 administer the liquidation trust assets and to make distributions to, among others, the victims of
18 the Woodbridge scheme.

19 7. Under the terms of the plan, Woodbridge victims had the option to assign any
20 claims they have against third parties who assisted the Woodbridge Ponzi scheme. Plaintiff brings
21 this action as the assignee of those victims who contributed their claims to the Trust.

22 8. Over 4,600 investors have assigned their claims to the Trust. A schedule of
23 assignments is attached hereto as **Exhibit 1** and incorporated by reference into this Complaint.

24 9. On information and belief, Defendant Halloran & Sage LLP is a Connecticut
25 limited liability law partnership. On further information and belief, Defendant Richard Roberts at
26 all relevant times has been a partner of Halloran and is an individual residing in Connecticut.

27 10. On information and belief, Defendant Balcomb & Green, P.C. is a Colorado
28 professional law corporation. On further information and belief, Defendant Lawrence R. Green at

1 all relevant times has been an attorney with Balcomb and is an individual residing in Colorado.

2 11. On information and belief, Defendant Jon H. Freis is an individual residing in Los
3 Angeles County, California. On further information and belief, Freis is the sole member and
4 founding attorney of the Law Offices of Jon H. Fries, located in Beverly Hills, California.

5 12. On information and belief, Defendant Rome McGuigan, P.C. is a Connecticut
6 professional law corporation. On further information and belief, Defendant Brian Courtney at all
7 relevant times has been a partner of Rome and is an individual residing in Connecticut.

8 13. On information and belief, Haight Brown & Bonesteel LLP is a California limited
9 liability law partnership. On further information and belief, Defendant Ted Handel at all relevant
10 times was a partner of Haight and is an individual residing in California.

11 14. On information and belief, Defendant Bailey Cavalieri LLC is an Ohio limited
12 liability law company. On further information and belief, Defendant Thomas Geyer at all relevant
13 times has been a partner of Bailey and is an individual residing in Ohio.

14 15. On information and belief, Defendant Sidley Austin LLP is an Illinois limited
15 liability law partnership and is a national law firm with offices in multiple cities and states across
16 the United States, including California. On further information and belief, Defendant Neal
17 Sullivan at all relevant times has been a partner of Sidley and is an individual residing in
18 Washington, D.C.

19 16. On information and belief, Defendant Davis Graham & Stubbs LLP is a Colorado
20 limited liability law partnership. On further information and belief, Defendant S. Lee Terry, Jr. at
21 all relevant times has been a partner of Davis Graham and is an individual residing in Colorado.

22 17. On information and belief, Defendant Robinson & Cole LLP is a Connecticut
23 limited liability law partnership and is a national law firm with offices in multiple cities and states
24 across the United States. On further information and belief, Defendant Shant Chalian at all
25 relevant times has been a partner of Robinson and is an individual residing in Connecticut.

26 18. On information and belief, Defendant Finn Dixon & Herling LLP is a Connecticut
27 limited liability law partnership and is a national law firm with offices in multiple cities and states
28 across the United States. On further information and belief, Defendant Reed Balmer at all relevant

1 times has been a partner of Finn and is an individual residing in Connecticut.

2 19. Plaintiff is ignorant of the true names, capacities, relationships and extent of
3 participation in the conduct herein alleged of the defendants sued herein as DOES 1 through 100,
4 inclusive, but on information and belief alleges that said defendants are legally responsible to
5 them. Plaintiff will amend this Complaint to allege the true names and capacities of DOES 1
6 through 100 when ascertained.

7 **JURISDICTION AND VENUE**

8 20. The amount in controversy—in excess of \$1 billion—is within the jurisdiction of
9 this Court.

10 21. This Court has jurisdiction over the Defendants because they purposely availed
11 themselves of the benefits of California such that California can exercise personal jurisdiction over
12 them, including by providing legal services to Woodbridge, which was headquartered in Los
13 Angeles County, California. In addition, this Court can exercise personal jurisdiction over
14 Defendants because they knowingly assisted Woodbridge's fraudulent sale of securities from the
15 State of California and fraudulently induced California residents to purchase hundreds of millions
16 in securities.

17 22. Venue in Los Angeles Superior Court is proper in this case. The acts and conduct
18 that form the basis of Plaintiff's causes of action occurred when Woodbridge fraudulently offered
19 securities for sale from its headquarters in Los Angeles County. In addition, at least one
20 Defendant resides in Los Angeles County and aided and abetted the fraudulent scheme herein
21 there.

22 **FACTUAL ALLEGATIONS**

23 **A. Woodbridge's Pitch To Prospective Investors**

24 23. Woodbridge sold two main types of products, a five-year private placement
25 security ("Fund Offerings" owned by "Unit Holders") and a twelve to eighteen month promissory-
26 note security called First Position Commercial Mortgages ("FPCMs" or "FPCM Notes" owned by
27 "Note Holders").

28 24. As to the FPCMs, Woodbridge would issue FPCMs to pools of unrelated, private

1 investors that each contributed at least \$25,000. Many of these pools contained 40 or more
2 investors and constituted millions of dollars of investor funds.

3 25. Woodbridge told investors that it was making short-term, hard money loans,
4 between \$1 million and \$100 million, to bona-fide independent third-party property borrowers.
5 These loans purportedly carried high rates of interest, approximately 11%–15%, secured by a
6 mortgage on the property. Woodbridge in turn promised Note Holders 5%–8% annual interest
7 paid monthly, along with a return of the Note Holder’s principal at the end of the note’s term.
8 Woodbridge also promised Note Holders that their investments were secured with a first position
9 lien on the underlying property to which the loan was made. Woodbridge explained to investors
10 that it would profit from the spread between the interest on the mortgages and interest owed the
11 Note Holders.

12 26. Woodbridge’s marketing materials described its products as “low risk,” “simpler,”
13 “safe” and “conservative,” while claiming that investor returns were generated by third-party
14 borrowers’ interest payments. Woodbridge sales agents were given marketing scripts that touted
15 the safety and security of Woodbridge’s investments.

16 27. Woodbridge further represented on its website and in advertising materials that
17 loan-to-value ratios were approximately 60–70%, ensuring that the Note Holders’ funds were
18 significantly over secured. At the end of the one-year term, the third-party borrowers were
19 purportedly required to repay Woodbridge the principal amount of the loan. If they defaulted,
20 Woodbridge could foreclose on the property to recover the amount owed.

28. Woodbridge's investment materials included the following graphic that summarized the FPCM as follows:

**Now is the time to forego
old-fashioned
wealth-building solutions.**

Woodbridge Wealth wants to help you
diversify your portfolio by participating
in the real estate revolution. What
does that look like?



**Let us help you protect your
retirement funds from market
volatility. We succeed when you
succeed. It's that simple.**

29. From August 2012 through December 2017, Woodbridge conducted the Fund Offerings through Funds 1, 2, 3, 3A, and 4 (the "Woodbridge Fund Entities") and Bridge Loan Funds 1 and 2, pursuant to purported registration exemptions under Rules 506(b) and (c) of Regulation D of the federal Securities Act. The Fund Offerings were, in essence, investments into pooled FPCMs.

30. Woodbridge purportedly limited each of the Fund Offerings to accredited investors

1 with a \$50,000 minimum subscription and provided for a five-year term with a 6% to 10%
2 aggregate annual return paid monthly and a 2% “accrued preferred dividend.” At the end of the
3 five-year term, Unit Holders would also be entitled to a distribution based on Woodbridge’s
4 profits. Woodbridge represented to investors that their funds would be used to finance real-estate
5 loans.

6 31. Woodbridge did not require or evaluate whether prospective Unit Holders were
7 “sophisticated,” “accredited” or otherwise had any particular financial acumen.

8 32. When Note Holder investments matured, Woodbridge sought to convince Note
9 Holders to move their investments into one of the Fund Offerings or, failing that, to roll their
10 FPCM Note into a new FPCM offering. When Unit Holder investments matured, Woodbridge
11 sought to convince Unit Holders to roll their investment into a new Fund Offering. Woodbridge
12 was able to convince approximately 90% of its investors to reenroll at the end of their terms,
13 allowing Woodbridge to avoid having to return their principal.

14 33. In total, the Woodbridge Fund Entities raised over \$1.3 billion through its sale of
15 FPCM Notes and Fund Offerings as part of the Ponzi scheme. The amounts of funds raised by
16 each of the Woodbridge Fund Entities are as follows:

- 17 a. Fund 1: \$197,170,026.46;
- 18 b. Fund 2: \$181,182,582.61;
- 19 c. Fund 3: \$359,760,916.66;
- 20 d. Fund 3A: \$341,029,000;
- 21 e. Fund 4: \$258,474,000;
- 22 f. Bridge Loan Fund 1: \$5,066,000;
- 23 g. Bridge Loan Fund 2: \$190,000.

24 **B. The Reality: Woodbridge Was A Massive Fraud**

25 34. Although Woodbridge represented that it made hard-money, high-interest loans to
26 bona-fide independent third-party borrowers, in fact, there were barely any such third-party loans.
27 In most cases, a Shapiro-controlled entity posing as a third-party borrower would use investor
28 money converted by Shapiro to purchase a property.

1 35. Then the Shapiro-controlled entity would pose as a third party and purport to enter
2 into a mortgage with one of the Woodbridge funds. That entity would have no source of revenue,
3 or even a bank account, and it would make no payments to Woodbridge.

4 36. This left Woodbridge with an ever-growing gap between its obligations to make
5 dividend and interest payments to investors, and the small amount of revenue it received from
6 legitimate mortgages.

7 37. To cover the shortfall, Woodbridge used funds from new investors to make interest
8 and dividend payments to old investors—a classic Ponzi scheme. Nearly everything Woodbridge
9 represented to the public about its FPCM and Fund Holdings was false.

10 38. In the entire five-year history of the scheme, Woodbridge only had \$13 million in
11 revenue from actual mortgages to independent third parties—even though the main supposed
12 thrust of Woodbridge’s business model was to profit off of high-interest loans made to third-party
13 borrowers.

14 39. Woodbridge constructed an elaborate artifice, which consisted of hundreds of
15 millions of dollars of mortgages that were entered into, not with third-party borrowers as investors
16 had been told, but with Shapiro-affiliated entities that had no revenues. Shapiro would purchase
17 luxury properties in the Los Angeles area, Aspen, Colorado, and other locations, using money
18 stored in attorney trust accounts to disguise the fact that Shapiro was the buyer.

19 40. Woodbridge would create a new entity controlled by Shapiro to purchase the
20 property. This new entity would have no assets, income, or even bank accounts. These entities
21 would have a name different from Woodbridge.

22 41. Woodbridge would then execute promissory notes and security interests between
23 the new entity and a Woodbridge fund and would record those security interests. This allowed
24 Woodbridge to falsely represent to the public that it had made a loan to a third party and sell
25 FPCM Notes and Fund Offerings based on that loan. Woodbridge did not disclose that these
26 “borrowers” were Shapiro-affiliated LLCs.

27 42. At all relevant times, the FPCM Notes and Units were securities subject to federal
28 and state securities laws and regulations. Woodbridge, however, falsely represented to the public

1 that its FPCM Notes were not securities, and embarked on a fraudulent and misleading campaign
2 with certain Defendants to convince investors that FPCM Notes were not securities.

3 **C. Halloran Helps Engineer The Ponzi Scheme**

4 43. In 2011, Halloran was retained by Woodbridge to provide legal services in
5 connection with business and securities matters. At the time, David Golden (“Golden”) and
6 Richard Roberts (“Roberts”) were the two lead Halloran partners who worked with Woodbridge.

7 44. In or around June 2012, Shapiro began discussing with Halloran a new business
8 involving FPCMs. Shapiro informed Halloran that investors had been and would be told that they
9 were funding mortgages provided to third-party borrowers and would receive interest payments
10 from those borrowers, as well as a security interest in the third-party borrower’s real property.

11 45. Shapiro also disclosed to Halloran that he was raising more money from investors
12 than he was able to lend out to third parties. He informed Halloran that to cover this gap between
13 money raised and money lent to third parties, the mortgages would be with Shapiro-affiliated
14 entities. The fact that the “borrowers” were Shapiro-affiliated entities buying real property with
15 Woodbridge investor funds was hidden from investors. This is a key aspect of the Ponzi scheme,
16 which lasted over five years and raised over \$1.3 billion.

17 46. Halloran knowingly assisted Shapiro in setting up this sham. Halloran helped set
18 up LLCs to act as “borrowers,” even though these companies were Shapiro-affiliated entities.
19 Halloran helped register these LLCs with names that disguised their affiliation with Shapiro.

20 47. Halloran also helped prepare documentation of the mortgages, which was provided
21 to investors to lead them to believe their investments were secured by the third-party borrower’s
22 real property. At all relevant times, Halloran knew of the incestuous relationships between the
23 borrowers and lenders.

24 48. Halloran also assisted by preparing drafts of offering documents relating to
25 FPCMs—such as the Fund 1 private placement memorandum (“PPM”), promissory notes,
26 collateral assignments for notes and the mortgage documents—and revised and signed off on final
27 versions. The documents prepared by Halloran were provided in the ordinary course to investors.

28 49. The offering documents included numerous fraudulent misstatements and

1 concealments. For example, they did not disclose to the borrower that their investment was to a
2 Shapiro-affiliated entity and that payments to investors would not be derived from interest
3 payments made by the borrowers.

4 50. On October 24, 2012, Golden left Halloran. The next day, Golden started as in-
5 house general counsel for Woodbridge.

6 51. After Golden moved in-house, Woodbridge continued to heavily rely on Halloran.
7 In October 2012, Golden instructed Roberts, still at Halloran, to draft an Investment Agreement
8 that would be used “to obtain senior position funding before the underlying real estate deal
9 closes.”

10 52. Halloran prepared an Investment Agreement, to be signed by the investor and by
11 Woodbridge in each transaction, which falsely stated that the mortgage would be made to “a third
12 party borrower.” This Investment Agreement was included in the standard document packet
13 provided to investors.

14 53. Halloran knew this statement was false and misleading when it drafted this
15 document because Shapiro had disclosed to Halloran that he was using Shapiro-affiliated entities
16 as the borrowers. Roberts had already been made aware in various emails from Shapiro and
17 Shapiro’s assistant that Shapiro had set up multiple LLCs that would be used for the purpose of
18 borrowing money from Woodbridge to acquire properties. In fact, Halloran had assisted in the
19 creation of some of the Shapiro-affiliated “borrowers.”

20 54. Nevertheless, for the next five years Halloran regularly assisted Woodbridge in its
21 fraud by, among other things, helping form additional Shapiro-affiliated LLCs as borrowers and
22 helping to prepare FPCM documents, despite knowing that these documents were riddled with
23 misstatements. Halloran assisted in preparing and signing off on collateral assignments,
24 promissory notes, and inter-creditor agreements.

25 55. Halloran profited tremendously off of its sustained relationship with Woodbridge,
26 knowing full well that Woodbridge’s business was illegitimate.

27 56. Halloran aided Woodbridge’s Ponzi scheme since its inception and continued to
28 assist the scheme until it collapsed in December 2017, when Woodbridge filed for bankruptcy.

1 Over the course of Halloran's representation of Woodbridge, the Woodbridge Fund Entities raised
2 over \$1.3 billion from investors, and hundreds of millions of dollars have been lost.

3 **D. Balcomb And Green Set Up New LLCs For Shapiro**

4 57. Starting in July 2012, Green, of the Balcomb firm, was retained for the purposes of
5 helping Shapiro acquire real property using Woodbridge investor funds and to put the properties
6 into LLCs, created by Balcomb, that were controlled by and affiliated with Shapiro. Balcomb
7 would name these LLCs with names that were designed to hide their affiliation with Shapiro.

8 58. Balcomb worked with Woodbridge and the Halloran firm to enter into mortgages
9 between these entities and Woodbridge, with knowledge of the incestuous nature of the
10 transactions. Balcomb assisted in drafting promissory notes and deeds of trust with regard to these
11 transactions. Often Balcomb would be on one side of the transaction and Halloran on the other.
12 Both firms knew that the other firm represented Shapiro's interests, just like they did.

13 59. Balcomb knew that these promissory notes would be provided to investors
14 purchasing FPCM Notes. The collateral assignment of note and mortgage in the FPCM Document
15 Package specifically references the underlying promissory note between the Woodbridge Fund
16 and the purported third-party borrower, and specifically attaches the underlying note as an exhibit.

17 60. Thus, Green was well aware of the fact that the promissory notes he drafted
18 between the Shapiro-affiliated LLC and Fund 1 would be incorporated into FPCM Document
19 Packages, and would be distributed to investors of FPCM Notes, ostensibly as Notes entered into
20 with third parties.

21 61. Between the start of his representation of Shapiro and the Woodbridge bankruptcy
22 filing, Green and other Balcomb attorneys set up at least 100 different LLCs for Shapiro and
23 Woodbridge for the purpose of "borrowing" money from the Woodbridge Fund.

24 62. Balcomb, like Halloran, aided Woodbridge's Ponzi scheme since its inception and
25 continued to assist the scheme until it collapsed in December 2017, when Woodbridge filed for
26 bankruptcy. Over the course of Balcomb's representation of Woodbridge, the Woodbridge Fund
27 Entities raised over \$1.3 billion from investors as part of the Ponzi scheme, and hundreds of
28 millions of dollars have been lost.

1 **E. Freis Constructs The Artifice Of The Woodbridge Scheme**

2 63. To convince unsuspecting investors that Woodbridge was making real loans to real
3 third-party borrowers, Woodbridge created a thicket of shell companies, promissory notes and
4 mortgages. Freis participated in and facilitated this deception.

5 64. Freis is a real-estate attorney in Beverly Hills, CA. Woodbridge and Shapiro used
6 his services from 2012 until Woodridge's collapse in December 2017.

7 65. Freis enabled the scheme herein by allowing Shapiro and Woodbridge to use his
8 attorney trust account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414
9 million into Freis' attorney trust account. Several times per month, Woodbridge would deposit
10 large, round number deposits into the account. For example, in 2017, Woodbridge made separate
11 deposits of \$600,000 on July 13, 14, 17, 18, 19, and 20. Earlier in the year, Woodbridge deposited
12 \$1 million on February 24, March 6, 8, 10, 13, 14, 15, 17, and 20.

13 66. Shapiro used the money in Freis' attorney trust account to purchase properties
14 while concealing that Woodbridge was the source of the funds. This was essential because
15 Woodbridge would tell its investors that these properties were owned by an independent third
16 party. Woodbridge also used these transactions to overstate its own assets.

17 67. When Woodbridge transferred money from its operating account to the Freis trust
18 account, it would record this transaction as a reduction in cash for its operating account and an
19 increase in assets for both its operating account and one of its fund accounts. This allowed
20 Woodbridge to double count assets and overstate its investments by hundreds of millions of
21 dollars.

22 68. Freis also created the web of entities to conceal that there were almost no third-
23 party mortgagees. When Shapiro acquired a property, Freis would create a Limited Liability
24 Company to hold the property. Shapiro would be the manager of the entity, and a Shapiro-
25 controlled entity would be the sole member.

26 69. Freis drafted promissory notes where the LLC he created would "loan" money to
27 the Woodbridge funds, despite the LLC having no income, assets or bank accounts of its own.
28 Freis would then create and record documents reflecting a security interest held by the Fund

1 entities. These documents were used by Woodbridge to convince investors that their Woodbridge
2 investments were safe and secured by valuable third-party owned real property.

3 70. Freis knew that he was helping Woodbridge defraud its investors. He personally
4 drafted and recorded hundreds of documents that made it appear as if Woodbridge was entering
5 into mortgages with third-party property owners. Freis knew that this was not true because he was
6 using his trust account to conceal the fact that Shapiro was buying and holding all of these
7 properties.

8 71. Freis, like Halloran and Balcomb, aided Woodbridge's Ponzi scheme since its
9 inception and continued to assist the scheme until it collapsed in December 2017, when
10 Woodbridge filed for bankruptcy. Over the course of Freis' representation of Woodbridge, the
11 Woodbridge Fund Entities raised over \$1.3 billion from investors as part of the Ponzi scheme, and
12 hundreds of millions of dollars have been lost.

13 **F. Rome Prepares A False And Negligent Legal Opinion Memorandum And**
14 **Alters Documents To Mislead Investors**

15 72. Although Woodbridge's FPCM Notes are securities under federal and state
16 securities laws, Woodbridge did not register any of its FPCM Notes with the SEC or state
17 agencies. Not a single state or federal agency has ever agreed with Woodbridge's position that
18 FPCM Notes were not securities.

19 73. As Woodbridge began to offer FPCM Notes to the public through Fund 1,
20 Woodbridge anticipated that prospective investors would be concerned that FPCM Notes were
21 unregistered securities, and that these investors would be hesitant to purchase FPCM Notes as a
22 result. To counteract this, Woodbridge, with the assistance of Rome, concocted a scheme to
23 induce investors into purchasing FPCM Notes.

24 74. Woodbridge retained Rome to write a legal "opinion" memorandum for
25 Woodbridge that purported to conduct a fair and objective analysis as to whether FPCM Notes are
26 securities under federal law (the "Rome Opinion Memo"). On March 5, 2013, Golden emailed
27 Courtney, an attorney at Rome and a longtime friend, to request that he draft an "opinion"
28 memorandum for Woodbridge.

1 75. Golden asked Courtney if his firm could draft a “legal opinion that a real estate
2 loan product [that Woodbridge] offer[s] is not a security under Federal law.” Rome was informed
3 that Woodbridge’s plan was to use Rome’s legal “opinion” memorandum to comfort prospective
4 investors and induce them into purchasing FPCM Notes.

5 76. Courtney accepted this request; and on March 14, 2013, Woodbridge executed a
6 retainer agreement with Rome. The retainer agreement between Woodbridge and Rome provided
7 that Rome was retained “to provide a memorandum opinion letter on the applicability of federal
8 and securities laws to [Woodbridge’s] Senior Interest Positions Mortgage Loan Program, and to
9 offer advice on legal issues related to said program.”

10 77. Notwithstanding the directive it had received from the client, upon researching the
11 matter and the facts of the transactions, Rome realized there was no reasonable basis for the
12 conclusion that FPCM Notes are not securities. As a result, Rome’s first draft of the Rome
13 Opinion Memo did not affirmatively reach the conclusion Woodbridge directed Rome to reach.
14 Rome noted that it had “struggled” to reach the desired outcome and that the law did not support
15 it. The draft memorandum also identified facts that weighed against the conclusion that FPCMs
16 were not a security, including that Woodbridge commingled the funds of investors.

17 78. Woodbridge was not satisfied with Rome’s initial draft opinion memorandum. On
18 May 30, 2013, Golden emailed Courtney to set up a telephone call to discuss revising the
19 underlying FPCM Note loan documents in order to “get a revised opinion from [Rome] that they
20 are not securities.”

21 79. Woodbridge then sent Rome the set of documents from the FPCM Document
22 Package for Rome to “revise as necessary to issue the opinion we discussed.” Courtney revised
23 language in the documents to make FPCM Notes appear less like securities.

24 80. The changes made by Rome include, among other revisions: (i) changing the title
25 of the “Investment Agreement” to “Loan Agreement”; (ii) changing every instance of the word
26 “investment” or “investor” to “loan” or “lender”; and (iii) including representations by the FPCM
27 Note Holder that it has had sufficient access to information to allow it to make its own informed
28 decision.

1 81. Courtney's changes to the documents were superficial as they were designed to
2 create the appearance to investors that the FPCM Notes were not securities. Indeed, Courtney's
3 changes did not change the fundamental attributes of FPCM Notes which made them securities;
4 and investors were regularly referred to by Woodbridge as investors, not lenders, both before and
5 after these changes.

6 82. Courtney circulated the revised set of FPCM documents to Woodbridge on June 3,
7 2013. These suggested revisions to the FPCM Document Package were accepted by Woodbridge.
8 Woodbridge subsequently used these revised FPCM documents for FPCM transactions with Fund
9 1, Fund 2, Fund 3 and Fund 3A investors. Hundreds of millions of dollars were raised with the
10 revised documents.

11 83. Rome then revised its opinion memorandum to give Woodbridge the conclusion it
12 desired. Rome took out all language in the memorandum advising readers that courts might
13 consider FPCMs to be securities and that the FPCM Notes bore many features of securities under
14 the applicable legal framework.

15 84. However, even this revised Rome Opinion Memo was still not as forceful as
16 Woodbridge wanted. Woodbridge wanted the memorandum to state, in clear and affirmative
17 terms, that Rome had reached the legal conclusion that FPCM Notes are not securities under
18 federal law. Accordingly, on June 27, 2013, Golden requested that Courtney insert a conclusion
19 heading into the memorandum in bold letters asserting "**the note evidencing the Borrower Loan**
20 **is not a security under the Exchange Act and the Securities Act.** Thanks."

21 85. Per Golden's instructions, Rome added in the requested conclusion heading stating
22 that an FPCM Note "**is not a security under the Exchange Act and the Securities Act.**" Rome
23 also removed from the memorandum factual information that Woodbridge had disclosed to it that
24 would support a finding that the product was a security.

25 86. For example, Woodbridge disclosed to Rome that investor funds would be
26 commingled. Rome noted this fact in the earlier drafts of the memorandum. But in subsequent
27 drafts Rome took out the references to commingling, even though it had already been informed by
28 Woodbridge that funds were commingled.

1 87. Moreover, at Shapiro's request, Rome also added to the memorandum that
2 Woodbridge is a licensed broker where required by law, a blatantly false and misleading
3 statement, as Rome knew.

4 88. Courtney circulated the final version of Rome's "opinion" memorandum on July
5 30, 2013. The final version does not include any of the initial draft's language advising of the risk
6 that courts might consider FPCM Notes to be securities. This opinion was below the standard of
7 care.

8 89. On November 6, 2014, Golden reached out to Courtney and asked him to "[p]lease
9 sign [the memo] and send it back to me." Golden wanted Courtney to add a wet signature to the
10 Rome Opinion Memo as a way of providing his endorsement.

11 90. Per Golden's request, Courtney signed the first page of the Rome Opinion Memo
12 with his initials. This signed version would become the version of the Rome Opinion Memo that
13 Woodbridge would widely share with investors and financial professionals.

14 91. Throughout the duration of the Ponzi scheme, the signed Rome Opinion Memo that
15 included Courtney's initials was shared extensively with investors of the Woodbridge Funds, and
16 with financial planners who in turn distributed the Rome Opinion Memo and/or repeated the
17 representations in the Rome Opinion Memo to their clients who were investors in FPCM Notes.

18 92. Although the Rome Opinion Memo was originally drafted in connection with
19 FPCM Notes sold by Fund 1, which alone raised approximately \$197,170,026.46, the Rome
20 Opinion Memo was continuously used throughout the course of the Ponzi scheme to induce
21 investors to invest in Woodbridge through 2017. Over this period, the Woodbridge Fund Entities
22 raised a total of over \$1.3 billion from investors, and sustained losses of hundreds of millions of
23 dollars.

24 **G. Haight Knowingly Assists Woodbridge In Making Mezzanine Loans To**
25 **Shapiro-Affiliated LLCs**

26 93. In its offering documents, including its PPMs for Funds 1, 2, 3, 3A and 4,
27 Woodbridge represented to investors that it was engaged in the business of investing in not just
28 first position commercial mortgages, but also in "mezzanine financing, construction loans, and

1 other real estate ventures.” These offering documents told investors that Woodbridge “plans to
2 use the net proceeds from this Offering to invest in . . . first mortgages, mezzanine loans and other
3 real estate acquisitions and investments. All of these investments will be secured and titled in the
4 company.”

5 94. The PPMs failed to disclose that, as with the FPCM Notes, the mezzanine loans
6 were not being made to independent third-party borrowers, but rather to LLCs controlled by
7 Shapiro.

8 95. The Woodbridge Funds purported to use mezzanine loans to cover the shortfall
9 between the money Woodbridge obtained through FPCM financing and the remaining amount of
10 money that the borrowing entities needed to finance their purchases of real properties.
11 Woodbridge would then use mezzanine loans to provide additional money to the Shapiro-
12 controlled and affiliated LLC borrowers, and in turn, Woodbridge would obtain a junior position
13 mortgage on that property, which would be subordinate to the first position mortgage.

14 96. Woodbridge went to great lengths to hide from the public that the mezzanine loan
15 borrowing entities were controlled by and affiliated with Shapiro. Indeed, when Woodbridge filed
16 the formation documents, such as articles of incorporation or certificates of formation,
17 Woodbridge’s in-house counsel intentionally omitted information that would disclose in the public
18 record who the manager or sole member was. Woodbridge’s in-house lawyers directed their LLC
19 filing agent to leave sections of the filing documents blank, so as not to disclose that Shapiro and
20 his trust were the managers or members of the LLCs.

21 97. Starting in or around April 2014, Haight, through its partner Ted Handel
22 (“Handel”), began to prepare mezzanine loan documents, including mezzanine loan agreements
23 and promissory notes, to document loan transactions between Fund 2 and various borrower-LLCs
24 that were controlled by Shapiro.

25 98. Handel knew that the borrower entities were controlled by Shapiro. He was told by
26 Woodbridge personnel in emails that several of the properties that were the subject of the
27 mezzanine loans were owned by Woodbridge Fund affiliated entities. Haight also knew that
28 investors in Fund 2 and FPCM Note Holders believed that the specific properties at issue were

1 owned by independent third parties.

2 99. Between April and December 2014, Haight proceeded to prepare transaction
3 documents for over a dozen mezzanine loans made between Fund 2 and Shapiro-controlled
4 entities. In total, Fund 2 raised \$181,182,582.61 in investor money as part of the Ponzi scheme.

5 100. Many of the mezzanine loans that Haight worked on involved loan amounts
6 exceeding \$500,000. Some of them exceeded \$1 million. The source of these loans, of course,
7 was investor money raised through Unit offerings.

8 **H. Bailey Prepares A Negligent Legal Opinion Memorandum**

9 101. Like Rome, Bailey drafted an “opinion” memo (the “Bailey Opinion Memo”) for
10 Woodbridge. The Bailey Opinion Memo asserted the conclusion that the FPCMs offered by Fund
11 1 are not securities under Ohio’s securities laws. As with the Rome Opinion Memo, the Bailey
12 Opinion Memo purported to conduct a fair legal analysis of FPCMs.

13 102. On September 11, 2015, the Ohio Division of Securities served a subpoena duces
14 tecum ad testificandum on Jeff Ahern (“Ahern”), a Financial Advisor in Ohio who sold FPCM
15 Notes in the state on behalf of Woodbridge. The subpoena required Ahern to produce documents
16 to the Division and personally appear before the Division to give testimony regarding certain
17 topics described in the subpoena.

18 103. Woodbridge sought local counsel in Ohio to represent Ahern. Golden called
19 Thomas Geyer, a partner of Bailey, to request that Bailey represent Ahern in connection with the
20 Ohio Division of Securities subpoena.

21 104. Geyer agreed to represent Ahern; and on October 21, 2015, Woodbridge
22 subsequently retained Bailey. Per the terms of the Bailey engagement letter for representation of
23 Ahern, Bailey would submit bills directly to Woodbridge, and Woodbridge would cover Ahern’s
24 legal fees.

25 105. To help Geyer prepare for his representation of Ahern, Golden informed Geyer that
26 Woodbridge had opinion memos with analyses that concluded that FPCMs are not securities.

27 106. Geyer proceeded to communicate extensively with Golden regarding Ahern’s
28 response to the subpoena. Geyer kept Golden updated on the status of Ahern’s document

1 production and on the date of Ahern's deposition. Geyer also kept Golden apprised of Geyer's
2 conversations and meetings with Ahern.

3 107. On October 28, 2015, Geyer circulated his first draft of the Bailey Opinion Memo
4 to Golden. This first draft included an analysis of whether FPCMs are securities under Ohio
5 securities law and concluded that they are not securities.

6 108. The first draft of the Bailey Opinion Memo was addressed to the Ohio Division of
7 Securities and specified that it was being submitted in connection with the subpoena issued to
8 Ahern.

9 109. Golden and Woodbridge loved the Bailey Opinion Memo. Golden responded to
10 Geyer and told him that "[t]he letter to the Division explaining why the Woodbridge Notes are not
11 securities under Ohio law is inspired. Very impressive. I love it."

12 110. Golden and Woodbridge wanted to use the Bailey Opinion Memo on a more
13 widespread basis. Like the Rome Opinion Memo, they wanted to disseminate the Bailey Opinion
14 Memo to prospective investors to assuage their concerns over whether FPCMs were securities.
15 Woodbridge did not want the Bailey Opinion Memo to be limited to the Ahern subpoena.

16 111. Accordingly, Golden asked Geyer to create a new version of the Bailey Opinion
17 Memo that could be used on a more widespread basis. Golden requested of Geyer: "I am also
18 hoping that you'll be able to take out the specifics relating to Ahern and send us (Woodbridge) a
19 copy of the securities letter as well. We'd love to have that for our file."

20 112. Bailey knew that the reason Woodbridge wanted a more generic, all-purpose
21 version of the memo was because it intended to share it with investors in order to induce them to
22 purchase FPCM Notes.

23 113. Geyer complied with this request and sent Golden "a Word document that includes
24 the text of the [Bailey Opinion Memo] without the Ahern-specific references." Geyer sent the
25 Word document as an attachment to an email to Golden. This document included the text of the
26 FPCM analysis under Ohio law, but deleted any references to Ahern or the Ohio Securities
27 Division.

28 114. Golden was thankful for Geyer's non-Ahern-specific version of the memo.

1 However, Golden wanted Geyer to make this “all-purpose” version of the memo look more
2 official so that it could be distributed to investors and induce investors to rely upon it as a
3 straightforward opinion memo not tied to a specific state regulator’s investigation. Accordingly,
4 Golden asked Geyer: “could you please take the word document that you provided, and turn it into
5 a pdf letter to us?”

6 115. Geyer agreed and sent a final PDF version of the Bailey Opinion Memo to Golden
7 on October 30, 2015. This final PDF version made no mention of the Ohio subpoena or Ahern.

8 116. This final version of the Bailey Opinion Memo concluded that the Woodbridge
9 FPCM Notes were not securities. This opinion was below the standard of care.

10 117. The Bailey Opinion Memo was widely shared with investors and financial planners
11 who sold FPCM Notes to their clients. The Bailey Opinion Memo was distributed at various times
12 up through 2017.

13 118. Although the Bailey Opinion Memo was originally drafted in connection with
14 FPCM Notes sold by Fund 1, which alone raised \$197,170,026.46 in investor funds, the Bailey
15 Opinion Memo was continuously used throughout the course of the Ponzi scheme to induce
16 investors to invest in Woodbridge through 2017. Over this period, the Woodbridge Fund Entities
17 raised hundreds of millions of dollars from investors.

18 **I. Sidley Becomes Heavily Involved In Woodbridge Legal Matters**

19 **1. Sidley Prepares Misleading “Rescission Offers”**

20 **(a) The Massachusetts Rescission Offer**

21 119. As state regulators increasingly began scrutinizing Woodbridge and its business
22 practices, Woodbridge turned to Sidley and its securities partner Neal Sullivan. Sidley represented
23 Woodbridge in investigations by Massachusetts, Texas and California, among others.

24 120. The Massachusetts Securities Division investigated Woodbridge; and on May 4,
25 2015, it entered into a consent order with the Woodbridge Fund 1, Fund 2 and Fund 3 (the
26 “Massachusetts Consent Order”). Per the Massachusetts Consent Order, Woodbridge was to cease
27 and desist selling unregistered securities in the state, was censured by the Massachusetts Securities
28 Division, and agreed to pay the Commonwealth of Massachusetts a \$250,000 civil penalty.

121. In the Order, Woodbridge admitted that it “does not maintain separate financial accounts for each Massachusetts Investor, nor does it maintain a separate fund or pool, for payment of the obligations to each Massachusetts Investor,” and that investors may have been uninformed regarding the risks associated with Woodbridge’s products.

122. The Massachusetts Consent Order directed Woodbridge to offer full rescission of FPCM Notes to FPCM Note Holders in the State of Massachusetts and return their principal investments.

123. On June 6, 2015, after the entry of the Massachusetts Consent Order, Sidley helped devise a plan to circumvent the Order by convincing investors to keep their money at Woodbridge. Sidley prepared and sent to Woodbridge a draft letter offering rescission to Massachusetts investors (the “Massachusetts Rescission Offer Letter”). Sidley knew that this letter would be sent to FPCM Note Holders in the State of Massachusetts. It also knew that the letter would be sent to investors who did not qualify to invest in private placement offerings.

124. The Massachusetts Rescission Offer Letter provided Massachusetts investors with an offer to cancel the FPCM Notes prior to their expiration. But the Massachusetts Rescission Offer Letter also tried to convince investors to not cancel their FPCM Notes.

125. The letter represented to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for the full term of the agreement and will return the principal to you when the term of the Loan Agreement(s) expires.” This was a blatantly false statement drafted by Sidley.

126. Sidley’s letter also concealed material information. Although the letter stated that “Woodbridge entered into an agreement with the Massachusetts Securities Division whereby Woodbridge agreed to provide you with the opportunity to cancel [the FPCM Note],” it provided no context for why this offer was being made. The letter did not note that Woodbridge was required to offer rescission.

127. The letter also did not provide any further details regarding the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling unregistered securities

1 in the state, was censured by the Massachusetts Securities Division, agreed to pay a \$250,000 civil
2 penalty, and that Woodbridge admitted it “does not maintain separate financial accounts for each
3 Massachusetts Investor, nor does it maintain a separate fund or pool, for payment of the
4 obligations to each Massachusetts Investor.”

5 128. The Massachusetts Rescission Offer Letter related to the FPCM Notes offered by
6 Funds 1, 2 and 3, which raised \$197,170,026.46, \$181,182,582.61 and \$359,760,916.66,
7 respectively. The total amount raised by these three Funds throughout the course of the Ponzi
8 scheme was \$738,113,525.73.

9 (b) **The California Ponzi Scheme Investigation**

10 129. In December 2015, the California Attorney General’s office sent a letter requesting
11 documents about Woodbridge’s activities in California. California authorities were investigating
12 two issues: whether Woodbridge was selling unregistered securities, and whether Woodbridge was
13 structured in “an elaborate mechanism for concealing a [P]onzi scheme.”

14 130. One of Woodbridge’s attorneys described the State’s “predominate concern” was
15 that Woodbridge was “a potential [P]onzi scheme.”

16 131. In April 2016, California regulators met with Sidley, where they asked pointed
17 questions about whether Woodbridge was a Ponzi scheme. But, as set forth below, Sidley sought
18 to fend off the Ponzi scheme inquiry and continued to assist Woodbridge with its fraudulent
19 scheme.

20 (c) **The Texas Rescission Offer**

21 132. On July 17, 2015, the Texas State Securities Board issued an emergency cease-and-
22 desist order against Shapiro, one of Woodbridge’s fund entities, and certain brokers selling FPCM
23 Notes.

24 133. Texas entered the following findings of fact: (1) Shapiro controlled Woodbridge;
25 (2) the FPCM Notes were not registered for sale as securities in Texas; (3) the brokers selling the
26 FPCM Notes in Texas were not registered; (4) Woodbridge and Shapiro did not take reasonable
27 steps to verify that all of its purchasers were accredited investors; (5) Woodbridge and Shapiro
28 failed to disclose Woodbridge’s assets, liabilities, and other financial data relevant to

1 Woodbridge's ability to pay investor returns and ultimately principal; (6) Woodbridge failed to
2 disclose how investor funds would be held while Woodbridge attempted to raise sufficient money
3 to fund the commercial loans; (7) Woodbridge failed to disclose the risks associated with the
4 FPCM Notes; and (8) Woodbridge failed to disclose that it had entered into a consent order with
5 the Massachusetts Securities Division.

6 134. Texas concluded that Woodbridge and Shapiro violated state law by offering
7 unregistered securities for sale and committing fraud in connection with the offer for sale of
8 securities. The Texas State Securities Board accordingly ordered Woodbridge and Shapiro to stop
9 selling the FPCM Notes in Texas and to stop committing fraud in connection with the sale of the
10 FPCM Notes in Texas.

11 135. On March 10, 2016, the Texas State Securities Board entered a Consent Order with
12 Woodbridge (the "Texas Consent Order"). As stated in the Texas Consent Order, Texas
13 concluded that FPCM Notes are securities under the Texas Securities Act, and that Woodbridge
14 violated the Texas Securities Act by offering FPCM Notes in Texas at a time when the securities
15 were not registered with the Securities Commissioner of the State of Texas. Pursuant to the Texas
16 Consent Order, Woodbridge agreed to comply with an Undertaking (the "Texas Undertaking")
17 filed contemporaneously with the Texas Consent Order.

18 136. Under the Texas Undertaking, Woodbridge agreed to offer full rescission to Texas
19 residents who purchased FPCM Notes and had not yet received a return of their principal.

20 137. Like it did with the Massachusetts Consent Order, Sidley sent Woodbridge a draft
21 of a Texas rescission offer letter (the "Texas Rescission Offer Letter") that would be sent to FPCM
22 Note Holders in the State of Texas.

23 138. The Texas Rescission Offer Letter provided Texas investors with an offer to cancel
24 the FPCM Notes prior to their expiration but also sought to convince them not to rescind. The
25 Texas Rescission Offer Letter represented to Investors that if an investor chooses not to cancel the
26 FPCM Note, "Woodbridge will continue to meet its obligations under the Loan Agreement(s),
27 making monthly interest payments to you for the full term of the agreement and will return the
28 principal to you when the term of the Loan Agreement(s) expires."

1 139. Sidley did this despite learning months earlier that California's "predominate
2 concern" was that Woodbridge was a Ponzi scheme.

3 140. The Texas Rescission Offer Letter was also misleading and concealed material
4 information. For example, the letter states that the Texas State Securities Board ("TSSB")
5 concluded that FPCM Notes are securities under Texas statute but does not disclose that, pursuant
6 to the Texas Consent Order, the Texas State Securities Board concluded that Woodbridge violated
7 the Texas Securities Act by offering FPCM Notes in Texas at a time when the securities were not
8 registered with the Securities Commissioner of the State of Texas.

9 141. The Texas Rescission Offer Letter also failed to include any of the findings of the
10 Texas Emergency Cease and Desist order, which concluded that Woodbridge and Shapiro violated
11 state law by offering unregistered securities for sale and committing fraud in connection with the
12 offer for sale of securities.

13 142. The Texas Rescission Offer Letter related to the FPCM Notes sold by Fund 3,
14 which alone raised \$359,760,916.66 in investor funds.

15 **2. Sidley Assists In The Defrauding Of Investors**

16 143. In or around January 2016, the Arkansas Securities Department opened an inquiry
17 into Fund 3. The Arkansas Securities Department's investigation commenced after it discovered
18 that Fund 3's PPM included a materially false representation. Section 4.7 of the Subscription
19 Agreement appended to the Fund 3 PPM represented and warranted that "[t]here is no litigation
20 against the Company pending or, to the knowledge of the Company, threatened nor is there any
21 administrative proceeding or investigation pending or, to the knowledge of the Company,
22 threatened against the Company."

23 144. The Fund 3 PPM did not disclose the Massachusetts and Texas investigations or
24 consent orders, nor did it disclose California's Ponzi-scheme investigation.

25 145. The Arkansas Securities Department took the position that the Fund 3 PPM was
26 misleading because of this statement. The Arkansas Securities Department also wrote to Sidley
27 that it "considers the failure to disclose [the Texas and Massachusetts] administrative orders to be
28 omissions of material information in violation of [Arkansas law]."

1 146. The Fund 3A offering documents, which were being actively used at the time to
2 raise money from investors, contained a Section 4.7 representation that was similarly false. The
3 Fund 3A offering documents also did not disclose the Texas and Massachusetts Orders.

4 147. In or around March 2016, Sidley reviewed the Fund 3A PPM and advised
5 Woodbridge that it should remove Section 4.7 from the Fund 3A PPM.

6 148. But Sidley further advised that the misstatement in Section 4.7, which had been
7 made to both the Fund 3 and Fund 3A investors, did not require a corrective disclosure, even
8 though Sidley was aware at the time of past and current investigations, including those by
9 Colorado, California, Arkansas, Pennsylvania, Texas and Massachusetts. Sidley also opined that
10 the Massachusetts and Texas Orders did not need to be disclosed to Fund 3 and Fund 3A
11 investors.

12 149. Sidley claimed these issues were immaterial. Sidley took this position
13 notwithstanding the fact that a government regulator had determined the PPM included material
14 misstatements and concealments about these investigations. Sidley further provided this advice
15 knowing that there were active investigations ongoing into whether Woodbridge was a Ponzi
16 scheme.

17 150. Following Sidley's advice, Woodbridge did not notify investors who had already
18 received the Fund 3 and 3A PPMs that Section 4.7 had been deleted, that Section 4.7 was a false
19 statement, and that there were state investigations that resulted in the Texas Emergency Cease and
20 Desist Order and the Massachusetts Consent Order, and that there were other pending regulatory
21 investigations.

22 151. Further, Sidley, in updating the Fund 3A PPM for Woodbridge, did not add any
23 disclosures of the Texas or Massachusetts Orders, even though a government regulator had
24 determined such information was material. Nor was this disclosure added to any other offering
25 documents. Sidley similarly did not revise any offering documents to disclose the other state
26 investigations.

27 152. The updated Fund 3A PPM, which was updated and approved by Sidley, also
28 falsely represented that no state regulatory agency had passed upon the contents or accuracy of the

1 representations in the PPM. This was false and misleading. State agencies, including Arkansas,
2 had reviewed the PPMs and notified Woodbridge of false statements.

3 153. The updated Fund 3A PPM was subsequently distributed by Woodbridge's sales
4 force and unregistered broker-dealers to investors of Fund 3A and was used to raise substantial
5 sums. In addition, money was raised from FPCM investors of Fund 3 and Fund 3A without
6 disclosing the Massachusetts and Texas Orders, as advised by Sidley.

7 154. Sidley's advice with respect to Section 4.7 related to the PPMs for Funds 3 and 3A.
8 The false and misleading PPMs for Funds 3 and 3A that were the product of Sidley's advice were
9 used to raise substantial funds from investors. In total, Fund 3 raised \$359,760,916.66 and Fund
10 3A raised \$341,029,000 from investors.

11 **3. Sidley Prepares A Legal Opinion Memorandum**

12 155. As with Rome and Bailey, Woodbridge asked Sidley to prepare a legal opinion
13 memo that would analyze and conclude that FPCMs are not securities under federal securities
14 laws. Sidley understood that one of the reasons Woodbridge was seeking an opinion memo from
15 Sidley was so that Woodbridge could share it with investors and induce them to purchase FPCMs.
16 Having a memorandum from a well-known firm like Sidley would help the sales process.

17 156. In or around September 2015, Sidley prepared a legal opinion memo (the "Sidley
18 Opinion Memo") for Woodbridge which concluded that the legal analysis of whether FPCMs are
19 securities under the federal securities laws "weighs in favor of a conclusion" that FPCMs are not
20 securities. The Sidley Opinion Memo also asserts that the "economic substance" of FPCMs are
21 "clearly not securities."

22 157. Sidley knew, or should have known if it had exercised reasonable care, that there
23 was no reasonable basis for the conclusion in the Sidley Opinion Memo that FPCMs are not
24 securities, particularly in light of the positions taken by Texas and Massachusetts and the consent
25 decrees entered into by Woodbridge in those cases. Indeed, Sidley even advised Woodbridge that
26 the legal factors that Sidley used to support the conclusion in the memo that FPCMs are not
27 securities could actually be used by regulators as a basis for the opposite conclusion that FPCMs
28 are securities.

158. Woodbridge widely shared the Sidley Opinion Memo with investors and financial planners, who in turn distributed and/or repeated Sidley's representations in the memo to their own clients who were investors in Woodbridge. Investors relied on Sidley's assurances in the Sidley Opinion Memo in making their investment decisions.

159. It was below the standard of care for Sidley to prepare this memorandum because it had been made aware of aspects of Woodbridge's business organization that were contrary to the facts presented in its memorandum, including the California Ponzi scheme investigation.

160. The Sidley Opinion Memo was prepared in connection with FPCM Notes sold by Fund 3, which raised \$359,760,916.66. However, the Sidley Opinion Memo was subsequently used by other Woodbridge Fund Entities to induce investors to pour more money into the scheme. The Woodbridge Fund Entities that were established after Fund 3, including Funds 3A and 4, raised \$341,029,000 and \$258,474,000, respectively. The Sidley Opinion Memo was used by Woodbridge to help these later-formed funds continue to induce investors into purchasing FPCM Notes.

J. Davis Graham Assists In The Fraud Alongside Sidley

1. The Colorado Investigation

161. The Colorado Division of Securities is a regulatory agency that exists to protect investors and maintain confidence in the securities market. It has the power to prosecute companies and individuals for criminal behavior.

162. In or around March 2016, the Colorado Division of Securities began to investigate Woodbridge. In particular, the Division of Securities was interested in whether Woodbridge's business model was a fraud, including whether it was a Ponzi scheme.

163. In March 2016, Woodbridge retained Terry, a partner at Davis Graham, to represent Woodbridge in connection with the Colorado Division of Securities investigation. Terry is a former SEC lawyer with decades of experience in securities law.

164. Terry was informed of and brought up to speed regarding the Texas and Massachusetts investigations. Thus, he knew of regulators' concerns about Woodbridge being a fraudulent enterprise.

1 165. In or around March 2016, Terry had a meeting with a Colorado regulator, MC
2 Williams (“Williams”), who was the primary investigator assigned by the Colorado Division of
3 Securities to the Woodbridge matter.

4 166. Williams disclosed to Terry that he was investigating Woodbridge as a Ponzi
5 scheme, asking “whether there really are any mortgages or any commercial properties, noting that
6 lots of times these things actually have nothing behind them.” Williams “made it clear that he was
7 concerned about the bona fides of the transactions with lenders and commercial property
8 owners/borrowers.”

9 167. Terry (incorrectly) assured Williams that Woodbridge was a legitimate business
10 enterprise. Nevertheless, Terry’s takeaway after the conversation was that Williams “seemed a bit
11 skeptical” and that Woodbridge had work to do to convince Williams that “there is no fraud,
12 deception or investor losses to remedy” before “we can start pushing them around.”

13 168. Williams also disclosed to Terry that the Colorado Division of Securities was
14 investigating whether Woodbridge was illegally using unregistered securities dealers and whether
15 Woodbridge was engaged in the illegal sale of securities.

16 169. Terry bragged to Williams about his deep connections with the Colorado Division
17 of Securities, with the obvious implication that he would go over Williams’ head if necessary. He
18 told Williams that he has a “long history” with “Securities Commissioner Jerry Rome, his
19 predecessor Fred Joseph (my friend and neighbor), Fred’s predecessor Phil Feigin and Phil’s
20 predecessor Royce Griffin, not to mention his current boss Rhea Babcock, his peer Jon Block and
21 most of the rest of the Division staff.”

22 170. Internally, Terry referred to Williams as “dumb” and stated the Woodbridge issues
23 were “way, way over M.C.’s head.” The implications were clear: Terry could help Woodbridge
24 pull the wool over Williams’ eyes.

25 171. The investigation continued, with Williams focused on whether Woodbridge was a
26 Ponzi scheme. Williams contacted certain Woodbridge investors directly to ask them about their
27 experience with Woodbridge.

28 172. One such investor was Mark Harter, an aerospace engineer and resident of

1 Colorado who has contributed his claims under the Plan. He and his wife had invested \$125,000
2 in Woodbridge, a substantial portion of their retirement. Harter informed Woodbridge about the
3 call from Williams.

4 173. In response, Terry called Harter and spoke to him about Woodbridge. Terry
5 assured Harter that Woodbridge was not a Ponzi scheme and that his money was safe. He
6 attributed the questions by Williams to those of an overzealous regulator. Based on Terry's
7 assurances, Harter decided to keep his money with Woodbridge.

8 174. In June 2016, Terry wrote to Woodbridge that the Colorado Division Of Securities
9 was "still looking for evidence of fraud." In September 2016, it sent a broad subpoena for
10 documents to Woodbridge.

11 175. Terry knew that there was exposure for Woodbridge in the Colorado case. For
12 example, he knew that Woodbridge did not use Colorado registered mortgage broker-dealers,
13 something for which it was being investigated; and he knew Woodbridge was being investigated
14 as a Ponzi scheme.

15 176. Terry tried to settle the Colorado matter in or around October 2016. But he was
16 unsuccessful. Woodbridge would not agree to the terms Colorado required for a settlement.

17 **2. The SEC Investigation**

18 177. Around October 2016, Terry took on an expanded role at Woodbridge. Davis
19 Graham "agreed to expand our role from Colorado SEC counsel to the leadership" "of all of the
20 Woodbridge securities related legal matters."

21 178. Sometime around September 2016, the federal Securities and Exchange
22 Commission ("SEC") began to investigate Woodbridge. The SEC investigated Woodbridge for
23 securities law violations, including the sale of unregistered securities, the sale of securities by
24 unregistered brokers, committing fraud in connection with the sale of securities, and Ponzi scheme
25 concerns.

26 179. In his role as leader of all of the Woodbridge securities matters, Terry knew about
27 the SEC investigation. In fact, on October 31, 2016, the SEC sent Terry a letter requesting a
28 meeting with counsel, on behalf of Woodbridge, "to explain the operation of the business, how it

1 generates revenue sufficient to pay investor returns, how properties are identified, and how sales
2 agents are hired and paid.”

3 180. A meeting with the SEC was held shortly thereafter, in which the SEC concluded
4 Woodbridge was “unable to sufficiently address many of these questions.”

5 **3. Davis Graham And Sidley Assist In The Creation Of The “New**
6 **Product,” A \$300 Million Fraud**

7 181. By late 2016, Woodbridge faced increasing scrutiny by a number of states. These
8 investigations were beginning to impact Woodbridge’s fundraising, threatening to expose the
9 Ponzi scheme. Woodbridge perceived a need to make changes to evade regulators.

10 182. Sidley and Davis Graham worked together, and with Woodbridge, to create a “new
11 product” to mislead regulators that Woodbridge’s products were immune from regulation. The
12 new product would be functionally identical to Woodbridge’s existing FPCMs, but would
13 purportedly not be subject to state regulation as a security. As one lawyer wrote: “The point is
14 that in states that look into whether FPCM is a security, this new product can be offered as a
15 means to resolve the inquiry by giving regulators some comfort.”

16 183. Sidley and Davis Graham participated in strategy phone calls regarding the new
17 product in or around October 2016.

18 184. On or around October 13, 2016, Terry circulated a formal memorandum to Sidley
19 and Woodbridge that explained the structure of the new product. The plan centered around
20 “proposed additional structural complexity” that would deceive investors and regulators into
21 believing there were third-party borrowers when, in fact, there were not. Even Terry noted that if
22 the “incestuous relationships of the various Woodbridge affiliates in the transaction” were
23 recognized, regulators would nevertheless determine the product was problematic.

24 185. The product that Sidley and Davis Graham helped Woodbridge design was purely a
25 device to deceive regulators. Woodbridge carried on just like before. It was like putting lipstick
26 on a pig.

27 186. Sidley and Davis Graham both opined that the updated FPCM Notes were not
28 securities under state or federal law. Sidley’s and Davis Graham’s opinions were wrong and fell

below the standard of care that a reasonably careful attorney would have exercised. Woodbridge's FPCM Notes were securities under state and federal law, and Sidley and Davis Graham knew or should have known this based on the facts of which they were aware.

4. Davis Graham Drafts Fund 4 Offering Documents

187. In November 2016, Terry drafted a PPM for Woodbridge's new offering, known as "Fund 4." In a November 14, 2016 e-mail, Terry wrote that he did "90% of the work" on the memorandum. Terry also revised the PPM and signed off on the final version.

188. Terry drafted the PPM with statements that he knew were false, misleading or incomplete. For example:

a. First, the PPM states that "[t]he Company also reserves the right to pay a portion of the proceeds of the Offering as sales commissions to licensed brokers/dealers but in no event shall more than an aggregate of \$7.5 million be paid for such purpose." That statement was false. Terry knew from his previous representation of Woodbridge in state securities enforcement inquiries that Woodbridge heavily relied on and paid commissions to unlicensed dealers in violation of state and federal law.

b. Second, Terry drafted a section of the PPM called "Regulatory Proceedings" that purported to describe the status of proceedings. The section started by saying "[I]argely because Woodbridge's affiliates, including the Manager, have consistently taken the position that certain FPCM loans do not constitute 'securities' subject to state or federal securities regulations, Woodbridge, its affiliates, and Robert H. Shapiro, individually, have faced varying levels of regulatory scrutiny from state and federal securities regulators. Since each state has its own securities law and its own definition of what constitute a 'security' that is subject to regulation under its own law, the Woodbridge Group has faced widely inconsistent regulatory responses to its FPCM program from different states."

c. This statement was deliberately crafted to give the false and misleading impression that the investigations were due to Woodbridge's position about its product not being a security, and to fault the regulators, not Woodbridge, for having to face "widely inconsistent regulatory responses . . . from different states."

1 d. Nowhere in this Section, or the PPM, did Terry reveal that there were ongoing
2 state and SEC investigations into other highly material, very serious, issues, including Ponzi
3 scheme concerns, misrepresenting material facts about investments and the use of unlicensed
4 broker-dealers. Terry, by virtue of his involvement in these investigations, knew the
5 investigations involved much more than what was disclosed.

6 e. Third, Terry included in the PPM an incomplete list of the investigations and
7 drafted this section to suggest that the only investigations were those listed. Terry listed only three
8 investigations: (1) Massachusetts, which was said to have concluded; (2) Texas, which was said to
9 have concluded; and (3) Arizona, which was disclosed as an open investigation.

10 f. The PPM failed to disclose that there were other active investigations, including the
11 SEC, Colorado and California investigations, which Terry knew about and was involved in. These
12 investigations involved fraud and Ponzi scheme concerns, and Terry knew based on his
13 conversations that these regulators were “skeptical” Woodbridge had a legitimate business model.
14 These omissions rendered the regulatory proceedings section incomplete and misleading.

15 g. Fourth, Terry stated in the PPM that Woodbridge had consented to an order issued
16 by the Texas State Securities Board (i.e., the Texas Consent Order), which concluded that
17 “because FPCM loans were securities under Texas law, [Woodbridge and its sales agents] violated
18 Texas law by offering unregistered securities.”

19 h. That disclosure was rendered misleading by Terry’s omission of details regarding
20 the Texas Emergency Cease and Desist Order, in which the Texas State Securities Board found
21 that Woodbridge committed numerous other violations of the Texas Securities Act, including that
22 Woodbridge: (i) made material misleading statements to prospective investors; (ii) failed to
23 disclose material facts about the securities; (iii) failed to disclose the Massachusetts Consent
24 Order; and (iv) failed to disclose that Woodbridge’s sales agents had been the subject of prior
25 proceedings filed by the SEC for securities fraud.

26 i. Terry also represented in this section of the PPM regarding Texas that Woodbridge
27 had “determined it was appropriate under the circumstances to voluntarily and unilaterally refund
28 all FPCM loans by Texas lenders.” That disclosure, however, was rendered misleading by Terry’s

1 omission of the fact that, pursuant to the Undertaking that Woodbridge promised to comply with,
2 Woodbridge was required to offer full rescission within 30 days to all Texas residents who had
3 purchased FPCM Notes and had not yet received a return of their principal.

4 j. By failing to disclose these facts about the Texas regulatory orders, Terry's
5 statements in the PPM about Woodbridge's prior regulatory proceedings in Texas were
6 misleading. Terry was aware of the true facts because he had read the Commissioner's opinion in
7 his work representing Woodbridge.

8 k. Fifth, the PPM stated that Woodbridge "plans to use the net proceeds from the
9 Offering to invest in domestic first mortgages, construction loans, mezzanine loans and other real
10 estate acquisitions and investments." That was false.

11 l. Terry knew from his work representing Woodbridge that all investor money was
12 commingled into a small number of bank accounts, there was a minimal amount of income
13 coming from sources other than new investors, and that the vast majority of mortgages were with
14 companies controlled by Shapiro. Terry knew this because he described Woodbridge's structure
15 in a memorandum as an "incestuous relationship[]."

16 189. In December 2016, Terry drafted a disclosure statement that would accompany
17 Woodbridge's new FCPM offering (the "New Product Disclosure"). The New Product Disclosure
18 contained an identical regulatory proceedings section as the PPM. Therefore, it contained
19 identical misrepresentations and misleading omissions.

20 190. Terry knew that the New Product Disclosure would be circulated to and relied upon
21 by prospective investors, and he failed to exercise reasonable care to ensure that the statements
22 within it were accurate.

23 191. Terry also included his negligent opinion about the New Product not being a
24 security in the New Product Disclosure. It stated that: "Woodbridge believes that its promissory
25 note and collateral assignments to each FPCM Lender comprise an individually negotiated
26 contractual promise in favor of the private FPCM Lender, ultimately secured by real estate, that
27 should not be subject to such regulation."

28 192. FPCM investors relied on this opinion when they purchased FPCM Notes. At the

1 time he gave this opinion, Terry knew that the New Product Disclosure statement would be used
2 to solicit investors into FPCM Notes.

3 **5. Terry Drafts Misleading Updates To The PPM And New Product**
4 **Disclosure**

5 193. In 2017, additional states continued to investigate Woodbridge for securities law
6 violations. By April 2017, Terry was aware of and was representing Woodbridge in active
7 investigations in Arizona, California, Colorado, Idaho, Indiana, Louisiana and Pennsylvania. In a
8 February 14, 2017 e-mail, Terry expressed his belief that the SEC was coordinating state
9 investigations, stating that “[t]he likelihood of the SEC prodding them to gang up on Woodbridge
10 also seems greater than not.”

11 194. In April 2017, Woodbridge settled with the Pennsylvania Department of Banking
12 and Securities. Terry subsequently drafted an updated regulatory proceedings section for the PPM
13 and New Product Disclosure. This updated disclosure was misleading because it disclosed some
14 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
15 were necessary to make the section not misleading as a whole. Specifically, Terry’s updated
16 section failed to disclose the investigations by the SEC, along with California, Colorado, Idaho,
17 and Indiana regulators. It also failed to disclose the risk that the SEC was ultimately behind and
18 coordinating all of the state investigations.

19 195. Sometime around July 2017, New Jersey regulators began investigating
20 Woodbridge for securities law violations. Terry and Davis Graham were aware of the
21 investigation because they were representing Woodbridge in that matter.

22 196. On August 8, 2017, the Idaho Department of Finance sent a letter to Terry issuing
23 its Findings of Violations related to Woodbridge’s FPCM Notes. The Idaho regulators found that
24 Woodbridge had violated state law by issuing unregistered securities and using unregistered
25 agents. They also found that Woodbridge engaged in a series of misrepresentations, including:
26 failing to disclose that many of the mortgages were owned by Woodbridge affiliates,
27 misrepresenting that investors would have a recorded security interest in the underlying properties,
28 and misrepresenting that Woodbridge mortgages were originated at a low loan-to-value ratio.

197. Also on August 8, 2017, Michigan's Department of Licensing and Regulatory Affairs issued a cease-and-desist order prohibiting Woodbridge from offering or selling unregistered securities in the state or omitting material facts in connection with the sale of securities. Following its investigation, Michigan found: (1) the FPCM Notes were unregistered securities; and (2) Woodbridge described the FPCM Notes as safe and low risk, but did not provide financial information to demonstrate its ability to pay promised returns or disclose to investors that it was the subject of several cease-and-desist orders. Michigan ordered Woodbridge to cease and desist selling unregistered securities in the state and imposed a civil fine of \$500,000.

198. In September 2017, the Oregon Division of Financial Regulation began investigating Woodbridge for securities law violations. In a September 6, 2017 e-mail, the Oregon inspector informed Terry that "[t]he Division anticipates taking administrative action against Woodbridge for violations of the Oregon Securities Law."

199. On September 13, 2017, Terry drafted another update for the regulatory proceedings section of the PPM and New Product Disclosure. Terry drafted an additional paragraph that described the regulatory proceeding in Michigan. However, Terry did not disclose other regulatory proceedings that he was aware of, including the SEC investigation and the state regulatory proceedings in California, Colorado, Idaho, Indiana, New Jersey and Oregon. Those omissions made the document misleading.

200. Terry's work on the sham "new product" and the fraudulent PPM was used by Fund 4. In total, Fund 4 raised \$258,474,000 in investor funds. The "new product" offering documents and the Fund 4 PPM that Terry and Davis Graham developed were the primary offering documents that Fund 4 used to induce investments in Fund 4.

K. Robinson Assists Woodbridge In Setting Up Bridge Loan Fund 1

201. In April 2015, Robinson was retained by Woodbridge to assist with setting up new Woodbridge funds and related securities offerings. The purpose of these new funds was to serve as "feeder funds" that would raise investor money through their own offerings, and then re-invest those funds into other, already-established Woodbridge Funds to facilitate the financing of FPCM transactions.

202. After being retained, Robinson proceeded to assist the Ponzi scheme by helping Woodbridge create Bridge Loan Fund 1, a Woodbridge feeder fund that was used to funnel money into other Woodbridge Funds that offered FPCM Notes.

203. Starting in or around June 2015, Shant Chalian, a partner of Robinson, and Robert Barbieri, an associate attorney of Robinson, prepared Bridge Loan Fund 1's operating agreement, PPM, and subscription agreement accompanying the PPM.

204. The Bridge Loan Fund 1 PPM drafted by Robinson represented that the money raised by Bridge Loan Fund 1 through its offering would be used to originate and finance short-term commercial loans to various Woodbridge Mortgage Investment Fund affiliates on a secured basis. The PPM falsely stated that these loans would then be used by the Funds to facilitate the Funds' financing of "separate third-party commercial lending transactions." The Bridge Loan Fund 1 PPM explained that these loans to the Funds would be secured by commercial mortgages held by the Funds and collaterally assigned to Bridge Loan Fund 1.

205. The Bridge Loan Fund 1 PPM that Robinson prepared also falsely represented that Bridge Loan Fund 1 would "reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit sold)." This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-dealers.

206. Shant and Barbieri knew that these statements were false when they drafted the Bridge Loan Fund 1 PPM.

207. Shant and Barbieri were also made aware of both the Texas and Massachusetts Consent Orders, both of which involved findings by each state that FPCM Notes are securities. But these orders and the pending investigations were not disclosed in the offering documents prepared by Robinson.

208. In total, Bridge Loan Fund 1 raised \$5,066,000 in investor funds. These funds were raised through the assistance of the fraudulent PPM that Robinson prepared.

L. Finn Sets Up "Feeder Funds" To Help Woodbridge Raise More Money To Prolong Its Scheme

209. To sustain the Ponzi scheme, Shapiro came up with a "fund to fund" concept that

1 would enable Woodbridge to raise more investor money. Under this approach, Woodbridge
2 would establish “feeder funds” that would raise new investor money through their own offerings,
3 and then would funnel that money into the Woodbridge Funds.

4 210. These funds would be separately managed by “independent” fund managers, who
5 in reality would be financial planners and referrers with a history of selling Woodbridge
6 investments to their own clients.

7 211. Starting in or around July 2017, Finn assisted Woodbridge in setting up model
8 “feeder fund” offering documents, to be used as template offering documents for various feeder
9 funds.

10 212. On July 14, 2017, Finn executed an engagement letter with Woodbridge. The
11 scope of their engagement was to “prepar[e] a set of offering and operating documents for a fund
12 that will invest in one or more commercial real estate funds to be managed by [Woodbridge] or [a
13 Woodbridge] affiliate”

14 213. Shortly after the engagement letter was executed, Reed Balmer, a partner of Finn,
15 sent a set of model offering documents to be used for feeder fund offerings. After Balmer
16 circulated this set of draft model offering documents, a Woodbridge senior level employee who
17 had been working with Balmer told Shapiro that the “fund to fund is moving along.” Indeed, Finn
18 was helping Woodbridge progress the agenda.

19 214. Because these feeder funds were being set up at the direction of and on behalf of
20 Woodbridge, Finn wanted to create the appearance that the feeder funds were distinct and
21 independent from Woodbridge. Finn thus assisted Woodbridge to obscure the relationship and
22 affiliation between the new feeder funds and Woodbridge. In particular, Balmer explained when
23 he sent the model offering documents that he “tried not to follow the underlying Woodbridge
24 documents where possible (formatting, structure, etc.) to emphasize the distinct nature of the
25 access funds.”

26 215. In or around August 2017, Woodbridge referred Finn to one of its financial
27 planners, BP Financial, regarding setting up a feeder fund for the financial planner. BP Financial
28 had a history of selling Woodbridge’s investment products.

216. Although these feeder funds were held out by Woodbridge to be independently managed, the preparation of their offering documents was being paid for by Woodbridge. On August 7, 2017, Finn circulated an updated engagement agreement to reflect a “flat fee” payment structure between Woodbridge and Finn. Per this flat fee arrangement, Woodbridge would pay Finn a flat fee for each new set of offering documents that Finn would set up for each new feeder fund.

217. Finn then proceeded to set up feeder funds for Woodbridge’s financial planners, including the financial planner BP Financial. These feeder funds then raised money through their own offerings, which in turn was used to “invest” in Woodbridge Funds.

218. Around this time, Woodbridge had also asked Finn to help prepare new PPMs and offering documents for Woodbridge Funds. However, in light of Finn’s feeder fund work and its representation of the financial planners, Finn claimed that it had a conflict of interest and therefore could not prepare PPMs for Woodbridge Funds while at the same time representing the financial planners. Thus, Finn declined to prepare PPMs and offering documents for the Woodbridge Funds.

219. However, Finn’s decision to “withdraw” from drafting PPMs on the basis of a conflict of interest should have prohibited him from working for the feeder funds. By the time Finn began representing the feeder funds, Finn had already had a conflict of interest with the feeder funds because it had drafted the feeder fund offering documents in coordination with Woodbridge based on Woodbridge’s interests and preferences and while being paid by Woodbridge.

220. Nevertheless, Finn helped Woodbridge continue to raise investor money by drafting the offering documents for the feeder funds.

M. Woodbridge Collapses

221. In late 2017, Woodbridge collapsed. As federal and state regulators closed in, the press started to publish articles about the scrutiny of Woodbridge. With the increased negative attention, Woodbridge struggled to raise additional investments. Woodbridge, like any Ponzi scheme, required ever-increasing amounts of new investments in order to make payments to

1 earlier investors. In December 2017, Woodbridge ran out of new investor funds and defaulted on
2 its obligations.

3 222. On December 4, 2017, Woodbridge filed for bankruptcy. A few weeks later, on
4 December 20, 2017, the SEC filed a civil complaint and emergency *ex parte* motion for injunctive
5 and other relief in federal court alleging that Woodbridge was a massive Ponzi scheme that
6 commingled investor funds, used new investor funds to pay returns to old investors, and spent
7 millions of dollars funding Shapiro's personal lifestyle. The court immediately granted the
8 emergency motion and entered an asset freeze that same day.

9 223. On December 27, 2018, the court entered final judgments against the Woodbridge
10 entities, Shapiro, and other related parties.

11 224. In or around October 2019, Shapiro was sentenced to 25 years in prison.

12 225. Only after the investors listed on Exhibit 1 contributed their claims to the Trust on
13 February 15, 2019 did they begin to have access to the information and documents that could
14 inform them of potential claims against Defendants. The role of Defendants in causing the
15 Woodbridge investors' catastrophic losses was unknown until July 2019 or later. Prior to this
16 time, the facts regarding each Defendants' knowledge and participation in the scheme, as alleged
17 herein, were unavailable to investors and investors had no way of accessing or discovering such
18 facts.

19 **FIRST CAUSE OF ACTION**

20 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

21 **(Against Halloran, Roberts, and DOES 1-100)**

22 226. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
23 contained in the Complaint, and further alleges as follows:

24 227. As set forth above, Woodbridge offered to sell securities in the State of California
25 by means of numerous written and oral communications including untrue statements of material
26 fact or omitting to state material facts necessary to make the statements made, in the light of the
27 circumstances under which the statements were made, not misleading. Among other materially
28 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were

1 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third
2 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
3 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
4 (iii) issued offering documents that falsely characterized the regulatory proceedings against
5 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
6 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
7 sold by unlicensed ones.

8 228. Roberts and Halloran materially assisted in Shapiro's and Woodbridge's actions to
9 sell securities using written or oral communications that included numerous untrue statements of
10 material fact, and numerous omissions of material fact that were necessary to make other
11 statements, in light of the circumstances under which the statements were made, not misleading.
12 Robert's and Halloran's material assistance included:

- 13 a. Helping Woodbridge set up LLCs to act as "borrowers," even though
14 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;
- 15 b. Helping register the Shapiro-affiliated LLCs with names that disguised their
16 affiliation with Shapiro;
- 17 c. Preparing the initial drafts of offering documents relating to FPCMs—such
18 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
19 documents—and revising and signing off on the final versions. These offering documents
20 included numerous fraudulent misstatements and concealments, including the fraudulent
21 misstatements that the loans were being made to third-party entities and that interest payments
22 would come from such third-party borrowers;
- 23 d. On a continuous basis, drafting, reviewing, and signing off on the false and
24 misleading FPCM documentation relating to Woodbridge's sham mortgages, which was provided
25 to investors to lead them to believe their investments were secured by an independent third-party
26 borrower's real property; and
- 27 e. Drafting the Investment Agreement, to be signed by the investor and by
28 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to

1 “a third party borrower.” Roberts and Halloran knew this statement was false and misleading
2 when they drafted this document because Shapiro had disclosed to Halloran that he was using
3 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
4 creation of some of the Shapiro-affiliated borrowers.

5 229. By drafting these offering documents that the investors relied upon when making
6 investment decisions, Roberts and Halloran played a material, facilitating role in Woodbridge’s
7 sale of securities by means of misrepresentations or omissions of material fact. Because of their
8 material assistance, Roberts and Halloran are jointly and severally liable with Woodbridge under
9 California law.

10 230. Because Roberts and Halloran are jointly and severally liable with Woodbridge
11 based upon their knowing and material assistance of Woodbridge’s securities violations, they are
12 jointly and severally liable for rescission of the investors’ purchases of securities in an amount to
13 be determined at trial, but believed to be in excess of \$500 million.

14 **SECOND CAUSE OF ACTION**

15 **Aiding and Abetting Fraud**

16 **(Against Halloran, Roberts, and DOES 1-100)**

17 231. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
18 contained in the Complaint, and further alleges as follows:

19 232. Woodbridge made materially false and misleading statements to investors in PPMs,
20 FPCM documents, and the new product offering documents and New Product Disclosures,
21 including, but not limited to:

22 a. Concealing that Woodbridge was paying millions of dollars in commissions
23 to unregistered agents;

24 b. Misrepresenting that Woodbridge’s business model was making loans to
25 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
26 entities;

27 c. Misrepresenting the findings of state regulatory investigations against
28 Woodbridge; and

1 d. Concealing ongoing regulatory investigations.

2 233. Woodbridge was obligated to disclose the true facts to investors because the failure
3 to disclose them rendered the Fund PPMs, the “new product” offering documents and New
4 Product Disclosure, and subsequent disclosure updates to those documents materially misleading.

5 234. The investors did not know the true facts.

6 235. Woodbridge intended to deceive investors into investing in Woodbridge by
7 concealing or misrepresenting the true facts.

8 236. Had the investors known the concealed or true facts, they would not have
9 purchased securities from Woodbridge. Woodbridge’s concealment and misstatements were a
10 substantial factor in causing the investors’ harm.

11 237. Roberts and Halloran provided substantial assistance to Shapiro and Woodbridge in
12 helping Woodbridge and Shapiro form new LLCs to be controlled by Shapiro, and drafting false
13 and misleading documents that Roberts and Halloran knew were false or misleading and knew
14 would be distributed to the investors in connection with Woodbridge’s sale of securities. In
15 particular, Roberts’ and Halloran’s substantial assistance included:

16 a. Helping Woodbridge set up LLCs to act as “borrowers,” even though
17 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;

18 b. Helping register the Shapiro-affiliated LLCs with names that disguised their
19 affiliation with Shapiro;

20 c. Preparing the initial drafts of offering documents relating to FPCMs—such
21 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
22 documents—and revising and signing off on the final versions. These offering documents
23 included numerous fraudulent misstatements and concealments, including the fraudulent
24 misstatements that the loans were being made to third-party entities and that interest payments
25 would come from such third-party borrowers;

26 d. On a continuous basis, drafting, reviewing, and signing off on the false and
27 misleading FPCM documentation relating to Woodbridge’s sham mortgages, which was provided
28 to investors to lead them to believe their investments were secured by an independent third-party

1 borrower's real property; and

2 e. Drafting the Investment Agreement, to be signed by the investor and by
3 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to
4 "a third party borrower." Roberts and Halloran knew this statement was false and misleading
5 when they drafted this document because Shapiro had disclosed to Halloran that he was using
6 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
7 creation of some of the Shapiro-affiliated borrowers.

8 238. Roberts and Halloran knew that Woodbridge was going to use these misleading
9 documents to induce the investors to purchase securities.

10 239. Roberts' and Halloran's conduct was a substantial factor in causing harm to the
11 investors.

12 240. The investors were harmed by the fraudulent conduct of Woodbridge that Roberts
13 and Halloran knowingly and substantially assisted. As a direct and proximate result of such
14 conduct, the investors have suffered damages in an amount to be proven at trial but believed to be
15 in excess of \$500 million.

16 241. Roberts' and Halloran's actions were undertaken intentionally and in conscious
17 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
18 Plaintiff should be awarded punitive damages sufficient to punish Roberts and Halloran and to
19 deter similar conduct in the future.

20 **THIRD CAUSE OF ACTION**

21 **Aiding and Abetting Breach of Fiduciary Duty**

22 **(Against Halloran, Roberts, and DOES 1-100)**

23 242. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
24 contained in the Complaint, and further alleges as follows:

25 243. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
26 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
27 bank accounts. By reason of his controlling positions, actions, and representations to the
28 investors, and by reason of the investors having deposited funds into Shapiro's control with the

1 understanding he would act in accordance with his promises in regard to the use of such funds,
2 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

3 244. By selling the investors FPCM Notes and Unit Offerings pursuant to false offering
4 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
5 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
6 duties owed to the investors.

7 245. Roberts and Halloran substantially assisted Shapiro's breach of his fiduciary duties
8 by helping Woodbridge and Shapiro form new LLCs that were controlled by Shapiro and that
9 would serve as the "borrowers" as part of FPCM transactions, and by drafting false and
10 misleading documents that Roberts and Halloran knew were false or misleading and knew would
11 be distributed to the investors in connection with Woodbridge's sale of securities. In particular,
12 Roberts' and Halloran's substantial assistance included:

- 13 a. Helping Woodbridge set up LLCs to act as "borrowers," even though
14 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;
- 15 b. Helping register the Shapiro-affiliated LLCs with names that disguised their
16 affiliation with Shapiro;
- 17 c. Preparing the initial drafts of offering documents relating to FPCMs—such
18 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
19 documents—and revising and signing off on the final versions. These offering documents
20 included numerous fraudulent misstatements and concealments, including the fraudulent
21 misstatements that the loans were being made to third-party entities and that interest payments
22 would come from such third-party borrowers;
- 23 d. On a continuous basis, drafting, reviewing, and signing off on the false and
24 misleading FPCM documentation relating to Woodbridge's sham mortgages, which was provided
25 to investors to lead them to believe their investments were secured by an independent third-party
26 borrower's real property; and
- 27 e. Drafting the Investment Agreement, to be signed by the investor and by
28 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to

1 “a third party borrower.” Roberts and Halloran knew this statement was false and misleading
2 when they drafted this document because Shapiro had disclosed to Halloran that he was using
3 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
4 creation of some of the Shapiro-affiliated borrowers.

5 246. Roberts and Halloran knew that Shapiro was breaching his fiduciary duties to the
6 investors by inducing them to invest with the false and misleading documents that they drafted,
7 including the FPCM documents and Investment Agreement, that falsely represented that an
8 independent third-party borrower would be the borrower as part of the transaction, and concealed
9 the fact that the borrower was actually an entity affiliated with and controlled by Shapiro.

10 247. As a result of Shapiro’s breaches of his fiduciary duties to the investors that
11 Roberts and Halloran knowingly and substantially assisted, the investors were harmed in an
12 amount to be determined at trial but believed to be in excess of \$500 million.

13 248. Roberts’ and Halloran’s actions were undertaken intentionally and in conscious
14 disregard of Plaintiff’s rights. In addition, these acts were malicious, oppressive, and fraudulent.
15 Plaintiff should be awarded punitive damages sufficient to punish Roberts and Halloran and to
16 deter similar conduct in the future.

17 **FOURTH CAUSE OF ACTION**

18 **Negligent Misrepresentation**

19 **(Against Halloran, Roberts, and DOES 1-100)**

20 249. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
21 contained in the Complaint, and further alleges as follows:

22 250. Roberts and Halloran assisted Woodbridge’s Ponzi scheme by forming new LLCs
23 that were affiliated with and controlled by Shapiro and would serve as the “borrowers” as part of
24 FPCM transactions, and by drafting, preparing, and signing off on documents that contained
25 statements and concealments that Roberts and Halloran either knew were false or misleading or
26 had no reasonable grounds for believing were true or accurate when they made them. In
27 particular, Roberts and Halloran:

28 a. Helped Woodbridge set up LLCs to act as “borrowers,” even though

1 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;

2 b. Helped register the Shapiro-affiliated LLCs with names that disguised their
3 affiliation with Shapiro;

4 c. Prepared the initial drafts of offering documents relating to FPCMs—such
5 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
6 documents—and revising and signing off on the final versions. These offering documents
7 included numerous fraudulent misstatements and concealments, including the fraudulent
8 misstatements that the loans were being made to third-party entities and that interest payments
9 would come from such third-party borrowers;

10 d. On a continuous basis, drafted, reviewed, and signed off on the false and
11 misleading FPCM documentation relating to Woodbridge's sham mortgages, which was provided
12 to investors to lead them to believe their investments were secured by an independent third-party
13 borrower's real property; and

14 e. Drafted the Investment Agreement, to be signed by the investor and by
15 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to
16 "a third party borrower." Roberts and Halloran knew this statement was false and misleading
17 when they drafted this document because Shapiro had disclosed to Halloran that he was using
18 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
19 creation of some of the Shapiro-affiliated borrowers.

20 251. Because Roberts and Halloran knew that the documents they drafted, including the
21 Fund 1 PPM, the FPCM documents, and the Investment Agreement, would be circulated to and
22 relied upon by investors, they owed the investors a duty of care to make sure that their
23 representations were true, had a reasonable basis, and not misleading.

24 252. Roberts' and Halloran's conduct in drafting these false and misleading documents
25 fell below the applicable standard of care, because they failed to use the skill and care that a
26 reasonably careful attorney would have used under similar circumstances.

27 253. Investors reasonably relied on the false representations in the Fund 1 PPM, the
28 FPCM documents, and the Investment Agreement when they purchased their investments in

1 Woodbridge. Had they known the true facts, they would have not purchased the securities.

2 254. Roberts' and Halloran's negligent conduct was a substantial factor in causing the
3 investors' harm.

4 255. As a direct and proximate result of Roberts' and Halloran's negligent conduct
5 described above, the investors were harmed in an amount to be determined at trial, but believed to
6 be in excess of \$500 million.

7 **FIFTH CAUSE OF ACTION**

8 **Professional Negligence**

9 **(Against Halloran, Roberts, and DOES 1-100)**

10 256. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
11 contained in the Complaint, and further alleges as follows:

12 257. Roberts and Halloran assisted Woodbridge's Ponzi scheme by forming new LLCs
13 that were affiliated with and controlled by Shapiro and would serve as the "borrowers" as part of
14 FPCM transactions, and by drafting, preparing, and signing off on documents that contained
15 statements and concealments that Roberts and Halloran either knew were false or misleading or
16 had no reasonable grounds for believing were true or accurate when they made them. In
17 particular, Roberts and Halloran:

18 a. Helped Woodbridge set up LLCs to act as "borrowers," even though
19 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;

20 b. Helped register the Shapiro-affiliated LLCs with names that disguised their
21 affiliation with Shapiro;

22 c. Prepared the initial drafts of offering documents relating to FPCMs—such
23 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
24 documents—and revising and signing off on the final versions. These offering documents
25 included numerous fraudulent misstatements and concealments, including the fraudulent
26 misstatements that the loans were being made to third-party entities and that interest payments
27 would come from such third-party borrowers;

28 d. On a continuous basis, drafted, reviewed, and signed off on the false and

1 misleading FPCM documentation relating to Woodbridge's sham mortgages, which was provided
2 to investors to lead them to believe their investments were secured by an independent third-party
3 borrower's real property; and

4 e. Drafted the Investment Agreement, to be signed by the investor and by
5 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to
6 "a third party borrower." Roberts and Halloran knew this statement was false and misleading
7 when they drafted this document because Shapiro had disclosed to Halloran that he was using
8 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
9 creation of some of the Shapiro-affiliated borrowers.

10 258. Because Roberts and Halloran knew that the documents they drafted, including the
11 Fund 1 PPM, the FPCM documents, and the Investment Agreement, would be circulated to and
12 relied upon by investors, they owed the investors a duty of care to make sure that their
13 representations were true, had a reasonable basis, and not misleading.

14 259. Roberts' and Halloran's conduct in drafting these false and misleading documents
15 fell below the applicable standard of care, because they failed to use the skill and care that a
16 reasonably careful attorney would have used under similar circumstances.

17 260. Investors reasonably relied on the false representations in the Fund 1 PPM, the
18 FPCM documents, and the Investment Agreement when they purchased their investments in
19 Woodbridge. Had they known the true facts, they would have not purchased the securities.

20 261. Roberts' and Halloran's negligent conduct was a substantial factor in causing the
21 investors' harm.

22 262. As a direct and proximate result of Roberts' and Halloran's negligent conduct
23 described above, the investors were harmed in an amount to be determined at trial, but believed to
24 be in excess of \$500 million.

25 **SIXTH CAUSE OF ACTION**

26 **Aiding and Abetting Conversion**

27 **(Against Halloran, Roberts, and DOES 1-100)**

28 263. Plaintiff repeats and realleges each and every foregoing and subsequent allegation

1 contained in the Complaint, and further alleges as follows:

2 264. Each investor provided an identifiable sum of money to Woodbridge.

3 265. At all relevant times, these investors had a right to immediate possession of their
4 property transferred to Woodbridge.

5 266. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
6 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
7 bank accounts.

8 267. Exercising such control and using his access to the property that the investors
9 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
10 their property by, among other things, misappropriating, commingling, and otherwise misusing
11 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
12 converted investors' funds provided to Woodbridge by, among other things:

13 a. Funneling the investors' money into LLCs that Shapiro controlled, thereby
14 allowing Shapiro to "pocket" their money with entities that he controlled;

15 b. Using their money to pay Woodbridge's operations costs;

16 c. Using their money to pay false "profits" and "interest" payments to earlier
17 investors;

18 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
19 including using their funds to pay for his mansion home and home renovations, travel and charter
20 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
21 collection, and jewelry; and

22 e. Misappropriating their money to pay Shapiro's personal income taxes.

23 268. Shapiro's and Woodbridge's interference with the investors' right to possession
24 was knowing and intentional.

25 269. Roberts and Halloran substantially assisted Shapiro's conversion of the investors'
26 property by helping with forming new LLCs that were affiliated with and controlled by Shapiro
27 and would serve as the "borrowers" as part of FPCM transactions, and by drafting, preparing, and
28 signing off on documents that contained statements and concealments that Roberts and Halloran

1 either knew were false or misleading or had no reasonable grounds for believing were true or
2 accurate when they made them. In particular, Roberts and Halloran:

3 a. Helped Woodbridge set up LLCs to act as “borrowers,” even though
4 Roberts and Halloran knew that these companies were Shapiro-affiliated entities;

5 b. Helped register the Shapiro-affiliated LLCs with names that disguised their
6 affiliation with Shapiro;

7 c. Prepared the initial drafts of offering documents relating to FPCMs—such
8 as the Fund 1 PPM, promissory notes, collateral assignments for notes and the mortgage
9 documents—and revising and signing off on the final versions. These offering documents
10 included numerous fraudulent misstatements and concealments, including the fraudulent
11 misstatements that the loans were being made to third-party entities and that interest payments
12 would come from such third-party borrowers;

13 d. On a continuous basis, drafted, reviewed, and signed off on the false and
14 misleading FPCM documentation relating to Woodbridge’s sham mortgages, which was provided
15 to investors to lead them to believe their investments were secured by an independent third-party
16 borrower’s real property; and

17 e. Drafted the Investment Agreement, to be signed by the investor and by
18 Woodbridge in each FPCM transaction, which falsely stated that the mortgage would be made to
19 “a third party borrower.” Roberts and Halloran knew this statement was false and misleading
20 when they drafted this document because Shapiro had disclosed to Halloran that he was using
21 Shapiro-affiliated entities as the borrower, and because Roberts and Halloran had assisted in the
22 creation of some of the Shapiro-affiliated borrowers.

23 270. Roberts and Halloran knew that Shapiro was converting the investors’ property, as
24 they fully understood that the investors’ money was being moved by Shapiro into LLCs that
25 Shapiro controlled.

26 271. As a proximate result of Woodbridge’s conversion of their property that Roberts
27 and Halloran knowingly and substantially assisted, the investors have been harmed in an amount
28 to be determined at trial, but believed to be in excess of \$500 million.

272. Roberts' and Halloran's actions were undertaken intentionally and in conscious disregard of the investors' rights. In addition, these acts were malicious, oppressive, and fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Roberts and Halloran and to deter similar conduct in the future.

SEVENTH CAUSE OF ACTION

Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.

(Against Balcomb, Green, and DOES 1-100)

273. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

274. As set forth above, Woodbridge offered to sell securities in the State of California by means of numerous written and oral communications including untrue statements of material fact or omitting to state material facts necessary to make the statements made, in light of the circumstances under which the statements were made, not misleading. Among other materially false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme; (iii) issued offering documents that falsely characterized the regulatory proceedings against Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily sold by unlicensed ones.

275. Green and Balcomb materially assisted in Shapiro's and Woodbridge's actions to sell securities using written or oral communications that included numerous untrue statements of material fact, and numerous omissions of material fact that were necessary to make other statements, in light of the circumstances under which the statements were made, not misleading. Green and Balcomb's material assistance included:

a. Helping Shapiro acquire real property using Woodbridge investor funds and to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with

1 and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to
2 hide their affiliation with Shapiro;

3 b. Working with Woodbridge and the Halloran firm to enter into sham
4 mortgages between these entities and Woodbridge, with full knowledge of the incestuous nature of
5 the transactions; and

6 c. Drafting promissory notes and deeds of trust with regard to these sham
7 transactions. Green and Balcomb were well aware of the fact that the promissory notes they
8 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
9 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
10 promissory notes entered into with third parties.

11 276. By helping form the Shapiro-affiliated LLCs and drafting the false and misleading
12 promissory notes that Green and Balcomb knew would be provided to investors, Green and
13 Balcomb played a material, facilitating role in Woodbridge's sale of securities by means of
14 misrepresentations or omissions of material fact. Because of their material assistance, Roberts and
15 Halloran are jointly and severally liable with Woodbridge under California law.

16 277. Because Green and Balcomb are jointly and severally liable with Woodbridge
17 based upon their knowing and material assistance of Woodbridge's securities violations, they are
18 jointly and severally liable for rescission of the investors' purchases of securities in an amount to
19 be determined at trial, but believed to be in excess of \$500 million.

20 **EIGHTH CAUSE OF ACTION**

21 **Aiding and Abetting Fraud**

22 **(Against Balcomb, Green, and DOES 1-100)**

23 278. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
24 contained in the Complaint, and further alleges as follows:

25 279. Woodbridge made materially false and misleading statements to investors in PPMs,
26 FPCM documents, and the new product offering documents and New Product Disclosures,
27 including, but not limited to:

28 a. Concealing that Woodbridge was paying millions of dollars in commissions

1 to unregistered agents;

2 b. Misrepresenting that Woodbridge's business model was making loans to
3 third parties when in fact it was predominately making loans to Shapiro-affiliated entities;

4 c. Misrepresenting the findings of state regulatory investigations against
5 Woodbridge; and

6 d. Concealing ongoing regulatory investigations.

7 280. Woodbridge was obligated to disclose the true facts to investors because the failure
8 to disclose them rendered the Fund PPMs, the "new product" offering documents and New
9 Product Disclosure, and subsequent disclosure updates to those documents materially misleading.

10 281. The investors did not know the true facts.

11 282. Woodbridge intended to deceive investors into investing in Woodbridge by
12 concealing or misrepresenting the true facts.

13 283. Had the investors known the concealed or true facts, they would not have
14 purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a
15 substantial factor in causing the investors' harm.

16 284. Green and Balcomb provided substantial assistance to Shapiro and Woodbridge in
17 forming new LLCs to be affiliated with and controlled by Shapiro, and drafting false and
18 misleading promissory notes for loans made by Woodbridge entities to those LLCs, which Green
19 and Balcomb knew were false and misleading and knew would be distributed to the investors in
20 connection with Woodbridge's sale of securities. In particular, Green and Balcomb's substantial
21 assistance included:

22 a. Helping Shapiro acquire real property using Woodbridge investor funds and
23 to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with
24 and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to
25 hide their affiliation with Shapiro;

26 b. Working with Woodbridge and the Halloran firm to enter into sham
27 mortgages between these entities and Woodbridge, with full knowledge of the incestuous nature of
28 the transactions; and

1 c. Drafting promissory notes and deeds of trust with regard to these sham
2 transactions. Green and Balcomb were well aware of the fact that the promissory notes they
3 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
4 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
5 promissory notes entered into with the third parties.

6 285. Green and Balcomb knew that Woodbridge was going to use these misleading
7 documents to induce the investors to purchase securities.

8 286. Green's and Balcomb's conduct was a substantial factor in causing harm to the
9 investors.

10 287. The investors were harmed by the fraudulent conduct of Woodbridge that Green
11 and Balcomb knowingly and substantially assisted. As a direct and proximate result of such
12 conduct, the investors have suffered damages in an amount to be proven at trial but believed to be
13 in excess of \$500 million.

14 288. Green's and Balcomb's actions were undertaken intentionally and in conscious
15 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
16 Plaintiff should be awarded punitive damages sufficient to punish Green and Balcomb and to deter
17 similar conduct in the future.

18 **NINTH CAUSE OF ACTION**

19 **Aiding and Abetting Breach of Fiduciary Duty**

20 **(Against Balcomb, Green, and DOES 1-100)**

21 289. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
22 contained in the Complaint, and further alleges as follows:

23 290. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
24 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
25 bank accounts. By reason of his controlling positions, actions, and representations to the
26 investors, and by reason of the investors having deposited funds into Shapiro's control with the
27 understanding he would act in accordance with his promises in regard to the use of such funds,
28 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

1 291. By selling the investors FPCM Notes and Unit Offerings pursuant to false offering
2 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
3 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
4 duties owed to the investors.

5 292. Green and Balcomb substantially assisted Shapiro's breach of his fiduciary duties
6 by helping Woodbridge and Shapiro form new LLCs to be affiliated with and controlled by
7 Shapiro, and drafting false and misleading promissory notes for loans made by Woodbridge
8 entities to those LLCs, which Green and Balcomb knew were false and misleading and knew
9 would be distributed to the investors in connection with Woodbridge's sale of securities. In
10 particular, Green's and Balcomb's substantial assistance included:

11 a. Helping Shapiro acquire real property using Woodbridge investor funds and
12 to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with
13 and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to
14 hide their affiliation with Shapiro;

15 b. Working with Woodbridge and the Halloran firm to enter into sham
16 mortgages between these entities and Woodbridge, with full knowledge of the incestuous nature of
17 the transactions; and

18 c. Drafting promissory notes and deeds of trust with regard to these sham
19 transactions. Green and Balcomb were well aware of the fact that the promissory notes they
20 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
21 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
22 promissory notes entered into with the third parties.

23 293. Green and Balcomb knew that Shapiro was breaching his fiduciary duties to the
24 investors by entering into sham loans between Woodbridge and the Shapiro-affiliated LLCs, and
25 by inducing them to invest with the promissory notes that Green and Balcomb drafted, which
26 falsely represented that a third-party borrower would be the borrower as part of the transaction,
27 and concealed the fact that the borrower was actually an entity affiliated with and controlled by
28 Shapiro.

295. Green's and Balcomb's actions were undertaken intentionally and in conscious disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Green and Balcomb and to deter similar conduct in the future.

Negligent Misrepresentation

296. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

a. Helped Shapiro acquire real property using Woodbridge investor funds and to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to hide their affiliation with Shapiro;

c. Drafted promissory notes and deeds of trust with regard to these sham transactions. Green and Balcomb were well aware of the fact that the promissory notes they

1 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
2 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
3 promissory notes entered into with the third parties.

4 298. Green and Balcomb intended for the promissory notes they drafted, which
5 misrepresented that there was an independent third-party borrower and concealed the fact that it
6 was in fact affiliated with and controlled by Shapiro, to induce investors to purchase FPCM Notes.

7 299. Because Green and Balcomb knew that the false promissory notes they drafted
8 would be circulated to and relied upon by investors, they owed the investors a duty of care to
9 make sure that their representations were true, reasonable, and not misleading.

10 300. Green's and Balcomb's conduct in forming Shapiro-affiliated LLCs to act as
11 "borrowers" and in drafting the false and misleading promissory notes fell below the applicable
12 standard of care, because they failed to use the skill and care that a reasonably careful attorney
13 would have used under similar circumstances.

14 301. Investors reasonably relied on the false representations in the promissory notes that
15 Balcomb drafted when they purchased their investments in Woodbridge. Had they known the true
16 facts, they would have not purchased the securities.

17 302. Green's and Balcomb's negligent conduct was a substantial factor in causing the
18 investors' harm.

19 303. As a direct and proximate result of Green's and Balcomb's negligent conduct
20 described above, the investors were harmed in an amount to be determined at trial, but believed to
21 be in excess of \$500 million.

22 **ELEVENTH CAUSE OF ACTION**

23 **Professional Negligence**

24 **(Against Balcomb, Green, and DOES 1-100)**

25 304. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
26 contained in the Complaint, and further alleges as follows:

27 305. Green and Balcomb substantially assisted Woodbridge and Shapiro by forming
28 new LLCs that were affiliated with and controlled by Shapiro and would serve as the "borrowers"

1 as part of FPCM transactions, and by drafting false and misleading promissory notes for sham
2 loans made by Woodbridge entities to those LLCs, which contained false statements and
3 concealments of existing fact that Green and Balcomb either knew were false or misleading or had
4 no reasonable grounds for believing were true or accurate when they made them. In particular,
5 Green and Balcomb:

6 a. Helped Shapiro acquire real property using Woodbridge investor funds and
7 to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with
8 and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to
9 hide their affiliation with Shapiro;

10 b. Worked with Woodbridge and the Halloran firm to enter into sham
11 mortgages between these entities and Woodbridge, with full knowledge of the incestuous nature of
12 the transactions; and

13 c. Drafted promissory notes and deeds of trust with regard to these sham
14 transactions. Green and Balcomb were well aware of the fact that the promissory notes they
15 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
16 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
17 promissory notes entered into with the third parties.

18 306. Green and Balcomb intended for the promissory notes they drafted, which
19 misrepresented that there was an independent third-party borrower and concealed the fact that it
20 was in fact affiliated with and controlled by Shapiro, to induce investors to purchase FPCM Notes.

21 307. Because Green and Balcomb knew that the false promissory notes they drafted
22 would be circulated to and relied upon by investors, they owed the investors a duty of care to
23 make sure that their representations were true, reasonable, and not misleading.

24 308. Green's and Balcomb's conduct in forming Shapiro-affiliated LLCs to act as
25 "borrowers" and in drafting the false and misleading promissory notes fell below the applicable
26 standard of care, as they failed to use the skill and care that a reasonably careful attorney would
27 have used under similar circumstances.

28 309. Investors reasonably relied on the false representations in the promissory notes that

1 Balcomb drafted when they purchased their investments in Woodbridge. Had they known the true
2 facts, they would have not purchased the securities.

3 310. Green's and Balcomb's negligent conduct was a substantial factor in causing the
4 investors' harm.

5 311. As a direct and proximate result of Green's and Balcomb's negligent conduct
6 described above, the investors were harmed in an amount to be determined at trial, but believed to
7 be in excess of \$500 million.

8 **TWELFTH CAUSE OF ACTION**

9 **Aiding and Abetting Conversion**

10 **(Against Balcomb, Green, and DOES 1-100)**

11 312. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
12 contained in the Complaint, and further alleges as follows:

13 313. Each investor provided an identifiable sum of money to Woodbridge.

14 314. At all relevant times, these investors had a right to immediate possession of their
15 property transferred to Woodbridge.

16 315. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
17 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
18 bank accounts.

19 316. Exercising such control and using his access to the property that the investors
20 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
21 their property by, among other things, misappropriating, commingling, and otherwise misusing
22 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
23 converted investors' funds provided to Woodbridge by, among other things:

24 a. Funneling the investors' money into LLCs that were affiliated with and
25 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
26 controlled;

27 b. Using their money to pay Woodbridge's operations costs;

28 c. Using their money to pay false "profits" and "interest" payments to earlier

1 investors;

2 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
3 including using their funds to pay for his mansion home and home renovations, travel and charter
4 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
5 collection, and jewelry; and

6 e. Misappropriating their money to pay Shapiro's personal income taxes.

7 317. Shapiro's and Woodbridge's interference with the investors' right to possession
8 was knowing and intentional.

9 318. Green and Balcomb substantially assisted Woodbridge and Shapiro by forming
10 new LLCs that were affiliated with and controlled by Shapiro and would serve as the "borrowers"
11 as part of FPCM transactions, and by drafting false and misleading promissory notes for loans
12 made by Woodbridge entities to those LLCs, which contained false statements and concealments
13 that Roberts and Halloran either knew were false or misleading or had no reasonable grounds for
14 believing were true or accurate when they made them. In particular, Green and Balcomb:

15 a. Helped Shapiro acquire real property using Woodbridge investor funds and
16 to put the properties under the ownership of LLCs, created by Balcomb, that were affiliated with
17 and controlled by Shapiro. Balcomb would name these LLCs with names that were designed to
18 hide their affiliation with Shapiro;

19 b. Worked with Woodbridge and the Halloran firm to enter into sham
20 mortgages between these entities and Woodbridge, with full knowledge of the incestuous nature of
21 the transactions; and

22 c. Drafted promissory notes and deeds of trust with regard to these sham
23 transactions. Green and Balcomb were well aware of the fact that the promissory notes they
24 drafted between the Shapiro-affiliated LLCs and Fund 1 would be incorporated into FPCM
25 Document Packages, and would thus be distributed to investors of FPCM Notes, ostensibly as
26 promissory notes entered into with the third parties.

27 319. Green and Balcomb knew that Shapiro was converting the investors' property, as
28 they fully understood that the investors' money was being moved by Shapiro into LLCs that

1 Shapiro controlled, and knew that such fact was being hidden from investors.

2 320. As a proximate result of Woodbridge's conversion of their property that Green and
3 Balcomb knowingly and substantially assisted, the investors have been harmed in an amount to be
4 determined at trial, but believed to be in excess of \$500 million.

5 321. Green's and Balcomb's actions were undertaken intentionally and in conscious
6 disregard of the investors' rights. In addition, these acts were malicious, oppressive, and
7 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Green and Balcomb
8 and to deter similar conduct in the future.

9 **THIRTEENTH CAUSE OF ACTION**

10 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

11 **(Against Freis and DOES 1-100)**

12 322. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
13 contained in the Complaint, and further alleges as follows:

14 323. As set forth above, Woodbridge offered to sell securities in the State of California
15 by means of numerous written and oral communications including untrue statements of material
16 fact or omitting to state material facts necessary to make the statements made, in light of the
17 circumstances under which the statements were made, not misleading. Among other materially
18 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were
19 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third
20 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
21 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
22 (iii) issued offering documents that falsely characterized the regulatory proceedings against
23 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
24 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
25 sold by unlicensed ones.

26 324. Freis materially assisted in Woodbridge's actions to sell securities using written or
27 oral communications that included numerous untrue statements of material fact, and numerous
28 omissions of material fact that were necessary to make other statements, in light of the

1 circumstances under which the statements were made, not misleading. Freis played a material and
2 facilitating role in Woodbridge's deception by using his attorney trust account to conduct real
3 estate transactions for Woodbridge and by creating a web of shell entities and documents that
4 created the illusion that Woodbridge was entering mortgages with third parties. In particular,
5 Freis' material assistance to the Ponzi scheme includes, but is not limited to:

6 a. Using his attorney trust account to purchase properties on behalf of
7 Woodbridge. Freis' use of his attorney trust account in this manner allowed Woodbridge to
8 conceal that Shapiro was the owner of properties that Woodbridge was representing to the public
9 were owned by independent third parties. The entire time, Freis knew these entities were affiliated
10 with and controlled by Shapiro;

11 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
12 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
13 Freis' attorney trust account. Woodbridge then used that money in Freis' attorney trust account to
14 purchase properties while concealing that Woodbridge was the source of the funds;

15 c. Creating dozens of Shapiro-affiliated and controlled entities that posed as
16 third-party property owners, which Freis knew were in fact affiliated with and controlled by
17 Shapiro; and

18 d. Drafting promissory notes for sham loan transactions in which Woodbridge
19 entities would "loan" money to the LLCs that Freis created for Shapiro, despite the LLCs having
20 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
21 a secured interest held by the Woodbridge Fund entities. These documents were then used by
22 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
23 valuable third-party owned real property.

24 325. By helping form the Shapiro-affiliated and controlled LLCs, allowing Shapiro and
25 Woodbridge to access his attorney trust account as a slush fund, using his attorney trust account to
26 purchase properties in the name of LLCs secretly affiliated with and controlled by Shapiro but that
27 masqueraded as independent third parties, and drafting the false and misleading promissory notes
28 and loan documents that Freis knew would be provided to investors, Freis played a material,

1 facilitating role in Woodbridge's sale of securities by means of misrepresentations or omissions of
2 material fact. Because of Freis' material assistance, Freis is jointly and severally liable with
3 Woodbridge under California law.

4 326. Because Freis is jointly and severally liable with Woodbridge based upon his
5 knowing and material assistance of Woodbridge's securities violations, he is jointly and severally
6 liable for rescission of the investors' purchases of securities in an amount to be determined at trial,
7 but believed to be in excess of \$500 million.

8 **FOURTEENTH CAUSE OF ACTION**

9 **Aiding and Abetting Fraud**

10 **(Against Freis and DOES 1-100)**

11 327. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
12 contained in the Complaint, and further alleges as follows:

13 328. Woodbridge made materially false and misleading statements to investors in PPMs,
14 FPCM documents, and the new product offering documents and New Product Disclosures,
15 including, but not limited to:

16 a. Concealing that Woodbridge was paying millions of dollars in commissions
17 to unregistered agents;

18 b. Misrepresenting that Woodbridge's business model was making loans to
19 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
20 entities;

21 c. Misrepresenting the findings of state regulatory investigations against
22 Woodbridge; and

23 d. Concealing ongoing regulatory investigations.

24 329. Woodbridge was obligated to disclose the true facts to investors because the failure
25 to disclose them rendered the Fund PPMs, the "new product" offering documents and New
26 Product Disclosure, and subsequent disclosure updates to those documents materially misleading.

27 330. The investors did not know the true facts.

28 331. Woodbridge intended to deceive investors into investing in Woodbridge by

1 concealing or misrepresenting the true facts.

2 332. Had the investors known the concealed or true facts, they would not have
3 purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a
4 substantial factor in causing the investors' harm.

5 333. Freis substantially assisted Shapiro's breach of his fiduciary duties by using his
6 attorney trust account to conduct real estate transactions for Woodbridge and by creating entities
7 and documents that created the illusion that Woodbridge was giving mortgages to third parties. In
8 particular, Freis' substantial assistance includes, but is not limited to:

9 a. Using his attorney trust account to purchase properties on behalf of
10 Woodbridge. Freis' use of his attorney trust account in this manner allowed Woodbridge to
11 conceal that Shapiro was the owner of these properties that it was representing to the public were
12 owned by independent third parties. The entire time, Freis knew that these entities were affiliated
13 with and controlled by Shapiro;

14 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
15 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
16 Freis' attorney trust account. Woodbridge then used that money in Freis' attorney trust account to
17 purchase properties while concealing that Woodbridge was the source of the funds;

18 c. Creating dozens of Shapiro-affiliated entities that posed as third-party
19 property owners, which Freis knew were in fact affiliated with and controlled by Shapiro; and

20 d. Drafting promissory notes for sham loan transactions in which Woodbridge
21 entities would "loan" money to the LLCs that Freis created for Shapiro, despite the LLCs having
22 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
23 a secured interest held by the Woodbridge Fund entities. These documents were then used by
24 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
25 valuable third-party owned real property.

26 334. Freis knew that Woodbridge was going to use these misleading promissory notes
27 and the other loan documents he drafted to induce investors to purchase Woodbridge's securities.

28 335. Freis' conduct was a substantial factor in causing harm to the investors.

1 336. The investors were harmed by the fraudulent conduct of Woodbridge that Freis
2 knowingly and substantially assisted. As a direct and proximate result of such conduct, the
3 investors have suffered damages in an amount to be proven at trial but believed to be in excess of
4 \$500 million.

5 337. Freis' actions were undertaken intentionally and in conscious disregard of
6 Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent. Plaintiff
7 should be awarded punitive damages sufficient to punish Freis and to deter similar conduct in the
8 future.

9 **FIFTEENTH CAUSE OF ACTION**

10 **Aiding and Abetting Breach of Fiduciary Duty**

11 **(Against Freis and DOES 1-100)**

12 338. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
13 contained in the Complaint, and further alleges as follows:

14 339. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
15 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
16 bank accounts. By reason of his controlling positions, actions, and representations to the
17 investors, and by reason of the investors having deposited funds into Shapiro's control with the
18 understanding he would act in accordance with his promises in regard to the use of such funds,
19 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

20 340. By selling the Investors FPCM Notes and Unit Offerings pursuant to false offering
21 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
22 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
23 duties owed to the investors.

24 341. Freis substantially assisted Shapiro's breach of his fiduciary duties by using his
25 attorney trust account to conduct real estate transactions for Woodbridge and by creating entities
26 and documents that created the illusion that Woodbridge was giving mortgages to third parties.
27 Freis' substantial assistance includes, but is not limited to:

28 a. Using his attorney trust account to purchase properties on behalf of

1 Woodbridge. Freis' use of his attorney trust account in this manner allowed Woodbridge to
2 conceal that Shapiro was the owner of these properties that it was representing to the public were
3 owned by independent third parties. The entire time, Freis knew that these entities were affiliated
4 with and controlled by Shapiro;

5 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
6 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
7 Freis' attorney trust account. Woodbridge then used that money in Freis' attorney trust account to
8 purchase properties while concealing that Woodbridge was the source of the funds;

9 c. Creating dozens of Shapiro-affiliated entities that posed as third-party
10 property owners, which Freis knew were in fact affiliated with and controlled by Shapiro; and

11 d. Drafting promissory notes for sham loan transactions in which Woodbridge
12 entities would "loan" money to the LLCs that Freis created for Shapiro, despite the LLCs having
13 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
14 a secured interest held by the Woodbridge Fund entities. These documents were then used by
15 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
16 valuable third-party owned real property.

17 342. Freis knew that Shapiro was breaching his fiduciary duties to the investors by
18 entering into sham loans between Woodbridge and the Shapiro-affiliated and controlled LLCs, and
19 by inducing them to invest with the promissory notes and loan documents that he drafted, which
20 falsely represented that a third-party borrower would be the borrower as part of the transaction,
21 and concealed the fact that the borrower was actually an entity affiliated with and controlled by
22 Shapiro.

23 343. As a result of Shapiro's breaches of his fiduciary duties to the investors that Freis
24 knowingly and substantially assisted, the investors were harmed in an amount to be determined at
25 trial but believed to be in excess of \$500 million.

26 344. Freis' actions were undertaken intentionally and in conscious disregard of
27 Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent. Plaintiff
28 should be awarded punitive damages sufficient to punish Freis and to deter similar conduct in the

1 future.

2 **SIXTEENTH CAUSE OF ACTION**

3 **Negligent Misrepresentation**

4 **(Against Freis and DOES 1-100)**

5 345. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
6 contained in the Complaint, and further alleges as follows:

7 346. Freis assisted the Woodbridge Ponzi scheme by using his attorney trust account to
8 conduct real estate transactions for Woodbridge, and by creating entities that were affiliated with
9 and controlled by Shapiro and would pose as third-party borrowers, and drafting misleading
10 promissory notes and loan documents with representations that created the illusion that
11 Woodbridge was giving mortgages to third parties. Freis knew that these promissory notes and
12 loan documents were false or misleading or had no reasonable grounds for believing were true or
13 accurate when he drafted them. In particular, Freis' substantial assistance includes, but is not
14 limited to:

15 a. Using his attorney trust account to purchase properties on behalf of
16 Woodbridge. Freis' use of his attorney trust account in this manner allowed Woodbridge to
17 conceal that Shapiro was the owner of these properties that it was representing to the public were
18 owned by independent third parties. The entire time, Freis knew that these entities were affiliated
19 with and controlled by Shapiro;

20 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
21 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
22 Freis' attorney trust account. Woodbridge then used that money in Freis' attorney trust account to
23 purchase properties while concealing that Woodbridge was the source of the funds;

24 c. Creating dozens of Shapiro-affiliated entities that posed as independent
25 third-party property owners, which Freis knew were in fact affiliated with and controlled by
26 Shapiro; and

27 d. Drafting promissory notes for sham loan transactions in which Woodbridge
28 entities would "loan" money to the LLCs that Freis created for Shapiro, despite the LLCs having

1 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
2 a secured interest held by the Woodbridge Fund entities. These documents were then used by
3 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
4 valuable third-party owned real property.

5 347. Because Freis knew that the false promissory notes and loan documents he drafted
6 would be circulated to and relied upon by investors, he owed the investors a duty of care to make
7 sure that his representations were true, reasonable, and not misleading.

8 348. Freis' conduct in allowing Shapiro and Woodbridge to use his attorney trust
9 account as a slush fund, forming Shapiro-affiliated LLCs to act as "borrowers," using his trust
10 account to purchase real property in the name of Shapiro-affiliated LLCs, and drafting the false
11 and misleading promissory notes and loan documents fell below the applicable standard of care,
12 because they failed to use the skill and care that a reasonably careful attorney would have used
13 under similar circumstances.

14 349. Investors reasonably relied on the false representations in the promissory notes and
15 loan documents that Freis drafted when they purchased their investments in Woodbridge. Had
16 they known the true facts, they would have not purchased the securities.

17 350. Freis' negligent conduct was a substantial factor in causing the investors' harm.

18 351. As a direct and proximate result of Freis' negligent conduct described above, the
19 investors were harmed in an amount to be determined at trial, but believed to be in excess of \$500
20 million.

21 **SEVENTEENTH CAUSE OF ACTION**

22 **Professional Negligence**

23 **(Against Freis and DOES 1-100)**

24 352. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
25 contained in the Complaint, and further alleges as follows:

26 353. Freis assisted the Woodbridge Ponzi scheme by using his attorney trust account to
27 conduct real estate transactions for Woodbridge, and by creating entities that were affiliated with
28 and controlled by Shapiro and would pose as independent third-party borrowers, and drafting

1 misleading promissory notes and loan documents with representations that created the illusion that
2 Woodbridge was giving mortgages to third parties. Freis knew that these promissory notes and
3 loan documents were false or misleading or had no reasonable grounds for believing were true or
4 accurate when he drafted them. In particular, Freis' substantial assistance includes, but is not
5 limited to:

6 a. Using his attorney trust account to purchase properties on behalf of
7 Woodbridge. Freis' use of his attorney trust account in this manner allowed Woodbridge to
8 conceal that Shapiro was the owner of these properties that it was representing to the public were
9 owned by third parties. The entire time, Freis knew that these entities were affiliated with and
10 controlled by Shapiro;

11 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
12 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
13 Freis' attorney trust account. Woodbridge then used that money in Freis' attorney trust account to
14 purchase properties while concealing that Woodbridge was the source of the funds;

15 c. Creating dozens of Shapiro-affiliated entities that posed as independent
16 third-party property owners, which Freis knew were in fact affiliated with and controlled by
17 Shapiro; and

18 d. Drafting promissory notes for sham loan transactions in which Woodbridge
19 entities would "loan" money to the LLCs that Freis created for Shapiro, despite the LLCs having
20 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
21 a secured interest held by the Woodbridge Fund entities. These documents were then used by
22 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
23 valuable third-party owned real property.

24 354. Because Freis knew that the false promissory notes and loan documents he drafted
25 would be circulated to and relied upon by investors, he owed the investors a duty of care to make
26 sure that his representations were true, reasonable, and not misleading.

27 355. Freis' conduct in allowing Shapiro and Woodbridge to use his attorney trust
28 account as a slush fund, forming Shapiro-affiliated LLCs to act as "borrowers," using his trust

1 account to purchase real property in the name of Shapiro-affiliated LLCs, and drafting the false
2 and misleading promissory notes and loan documents fell below the applicable standard of care,
3 because they failed to use the skill and care that a reasonably careful attorney would have used
4 under similar circumstances.

5 356. Investors reasonably relied on the false representations in the promissory notes and
6 loan documents that Freis drafted when they purchased their investments in Woodbridge. Had
7 they known the true facts, they would have not purchased the securities.

8 357. Freis' negligent conduct was a substantial factor in causing the investors' harm.

9 358. As a direct and proximate result of Freis' negligent conduct described above, the
10 investors were harmed in an amount to be determined at trial, but believed to be in excess of \$500
11 million.

12 **EIGHTEENTH CAUSE OF ACTION**

13 **Aiding and Abetting Conversion**

14 **(Against Freis and DOES 1-100)**

15 359. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
16 contained in the Complaint, and further alleges as follows:

17 360. Each investor provided an identifiable sum of money to Woodbridge.

18 361. At all relevant times, these investors had a right to immediate possession of their
19 property transferred to Woodbridge.

20 362. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
21 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
22 bank accounts.

23 363. Exercising such control and using his access to the property that the investors
24 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
25 their property by, among other things, misappropriating, commingling, and otherwise misusing
26 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
27 converted investors' funds provided to Woodbridge by, among other things:

28 a. Funneling the investors' money into LLCs that were affiliated with and

1 controlled by Shapiro, thereby allowing Shapiro to “pocket” their money with entities that he
2 controlled;

3 b. Using their money to pay Woodbridge’s operations costs;

4 c. Using their money to pay false “profits” and “interest” payments to earlier
5 investors;

6 d. Misappropriating their money to sustain Shapiro’s lavish personal lifestyle,
7 including using their funds to pay for his mansion home and home renovations, travel and charter
8 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
9 collection, and jewelry; and

10 e. Misappropriating their money to pay Shapiro’s personal income taxes.

11 364. Shapiro’s and Woodbridge’s interference with the investors’ right to possession
12 was knowing and intentional.

13 365. Freis substantially assisted Shapiro’s conversion by using his attorney trust account
14 to conduct real estate transactions for Woodbridge, and by creating entities that were affiliated
15 with and controlled by Shapiro and would pose as third-party borrowers, and drafting misleading
16 promissory notes and loan documents with representations that created the illusion that
17 Woodbridge was giving mortgages to third parties. Freis knew that these promissory notes and
18 loan documents were false or misleading or had no reasonable grounds for believing were true or
19 accurate when he drafted them. In particular, Freis’ substantial assistance includes, but is not
20 limited to:

21 a. Using his attorney trust account to purchase properties on behalf of
22 Woodbridge. Freis’ use of his attorney trust account in this manner allowed Woodbridge to
23 conceal that Shapiro was the owner of these properties that it was representing to the public were
24 owned by third parties. The entire time, Freis knew that these entities were affiliated with and
25 controlled by Shapiro;

26 b. Allowing Shapiro and Woodbridge to use and access his attorney trust
27 account as a slush fund. From 2012–2017, Woodbridge deposited more than \$414 million into
28 Freis’ attorney trust account. Woodbridge then used that money in Freis’ attorney trust account to

1 purchase properties while concealing that Woodbridge was the source of the funds;

2 c. Creating dozens of Shapiro-affiliated entities that posed as third-party
3 property owners, which Freis knew were in fact affiliated with and controlled by Shapiro; and

4 d. Drafting promissory notes for sham loan transactions in which Woodbridge
5 entities would “loan” money to the LLCs that Freis created for Shapiro, despite the LLCs having
6 no income, assets, or bank accounts of their own, and creating and recording documents reflecting
7 a secured interest held by the Woodbridge Fund entities. These documents were then used by
8 Woodbridge to convince investors that their Woodbridge investments were safe and secured by
9 valuable third-party owned real property.

10 366. Freis knew that Shapiro was converting the investors’ property, as he fully
11 understood that the investors’ money was being moved by Shapiro into LLCs that were affiliated
12 with and controlled by Shapiro, and knew that such fact was being hidden from investors.

13 367. As a proximate result of Woodbridge’s conversion of their property that Freis
14 knowingly and substantially assisted, the investors have been harmed in an amount to be
15 determined at trial, but believed to be in excess of \$500 million.

16 368. Freis’ actions were undertaken intentionally and in conscious disregard of the
17 investors’ rights. In addition, these acts were malicious, oppressive, and fraudulent. Plaintiff
18 should be awarded punitive damages sufficient to punish Freis and to deter similar conduct in the
19 future.

20 **NINETEENTH CAUSE OF ACTION**

21 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

22 **(Against Rome, Courtney, and DOES 1-100)**

23 369. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
24 contained in the Complaint, and further alleges as follows:

25 370. As set forth above, Woodbridge offered to sell securities in the State of California
26 by means of numerous written and oral communications including untrue statements of material
27 fact or omitting to state material facts necessary to make the statements made, in light of the
28 circumstances under which the statements were made, not misleading. Among other materially

1 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were
2 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third
3 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
4 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
5 (iii) issued offering documents that falsely characterized the regulatory proceedings against
6 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
7 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
8 sold by unlicensed ones.

9 371. Courtney and Rome materially assisted in Woodbridge's actions to sell securities
10 using written or oral communications that included numerous untrue statements of material fact,
11 and numerous omissions of material fact that were necessary to make other statements, in light of
12 the circumstances under which the statements were made, not misleading. Courtney and Rome
13 drafted the Rome Opinion Memo, revised the package of FPCM documents that was provided to
14 investors, and revised the Investment Agreement. Each of these documents that Courtney and
15 Rome drafted and revised contained numerous statements of material fact that they knew were
16 false or misleading and knew would be distributed to the investors in connection with
17 Woodbridge's sale of securities. These false and misleading statements include, but are not
18 limited, to:

19 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities
20 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
21 when they drafted the memo;

22 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
23 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

24 c. Revising and preparing new versions of FPCM documents, including the
25 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
26 investors in the ordinary course. Rome made certain revisions that would create the façade and
27 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
28 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make

1 them securities; and

2 d. Revising and preparing a new Investment Agreement by dubbing it a “Loan
3 Agreement” to create the appearance that the FPCM Note is not a security. Rome, however, knew
4 that this change would not render the FPCM Note a security under federal law, and understood
5 that there was still a substantial risk that FPCM Notes would be considered securities by courts
6 and regulators.

7 372. By drafting the Rome Opinion Memo and revising and updating the FPCM
8 documents and Investment Agreement, Courtney and Rome played a material, facilitating role in
9 Woodbridge’s sale of securities by means of misrepresentations or omissions of material fact.
10 Because of Courtney’s and Rome’s material assistance, they are jointly and severally liable with
11 Woodbridge under California law.

12 373. Because Courtney and Rome are jointly and severally liable with Woodbridge
13 based upon their knowing and material assistance of Woodbridge’s securities violations, they are
14 jointly and severally liable for rescission of the investors’ purchases of securities in an amount to
15 be determined at trial, but believed to be in excess of \$500 million.

16 **TWENTIETH CAUSE OF ACTION**

17 **Aiding and Abetting Fraud**

18 **(Against Rome, Courtney, and DOES 1-100)**

19 374. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
20 contained in the Complaint, and further alleges as follows:

21 375. Woodbridge made materially false and misleading statements to investors in PPMs,
22 FPCM documents, and the new product offering documents and New Product Disclosures,
23 including, but not limited to:

24 a. Concealing that Woodbridge was paying millions of dollars in commissions
25 to unregistered agents;

26 b. Misrepresenting that Woodbridge’s business model was making loans to
27 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
28 entities;

1 c. Misrepresenting the findings of state regulatory investigations against
2 Woodbridge; and

3 d. Concealing ongoing regulatory investigations.

4 376. Woodbridge was obligated to disclose the true facts to investors because the failure
5 to disclose them rendered the Fund PPMs, the FPCM offering documents, the “new product”
6 offering documents and New Product Disclosure, and subsequent disclosure updates to those
7 documents materially misleading.

8 377. The investors did not know the true facts.

9 378. Woodbridge intended to deceive investors into investing in Woodbridge by
10 concealing or misrepresenting the true facts.

11 379. Had the investors known the concealed or true facts, they would not have
12 purchased securities from Woodbridge. Woodbridge’s concealment and misstatements were a
13 substantial factor in causing the investors’ harm.

14 380. Courtney and Rome provided substantial assistance to Shapiro and Woodbridge by
15 drafting the Rome Opinion Memo, revising the package of FPCM documents that was provided to
16 investors, and revising the Investment Agreement. Each of these documents that Courtney and
17 Rome drafted and revised contained numerous statements and concealments of material fact that
18 they knew were false or misleading and knew would be distributed to the investors in connection
19 with Woodbridge’s sale of securities. These false and misleading statements and concealments
20 include, but are not limited, to:

21 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities
22 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
23 when they drafted the memo;

24 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
25 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

26 c. Revising and preparing new versions of FPCM documents, including the
27 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
28 investors in the ordinary course. Rome made certain revisions that would create the façade and

1 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
2 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make
3 them securities; and

4 d. Revising and preparing a new Investment Agreement by dubbing it a “Loan
5 Agreement” to create the appearance that the FPCM Note is not a security. Rome, however, knew
6 that this change would not render the FPCM Note a security under federal law, and understood
7 that there was still a substantial risk that FPCM Notes would be considered securities by courts
8 and regulators.

9 381. Courtney and Rome knew that Woodbridge was going to use the Rome Opinion
10 Memo, the revised FPCM documents, and the revised Investment Agreement to induce investors
11 to purchase Woodbridge’s securities.

12 382. Courtney’s and Rome’s conduct was a substantial factor in causing harm to the
13 investors.

14 383. The investors were harmed by the fraudulent conduct of Woodbridge that Courtney
15 and Rome knowingly and substantially assisted. As a direct and proximate result of such conduct,
16 the investors have suffered damages in an amount to be proven at trial but believed to be in excess
17 of \$500 million.

18 384. Courtney’s and Rome’s actions were undertaken intentionally and in conscious
19 disregard of Plaintiff’s rights. In addition, these acts were malicious, oppressive, and fraudulent.
20 Plaintiff should be awarded punitive damages sufficient to punish Courtney and Rome and to deter
21 similar conduct in the future.

22 **TWENTY-FIRST CAUSE OF ACTION**

23 **Aiding and Abetting Breach of Fiduciary Duty**

24 **(Against Rome, Courtney, and DOES 1-100)**

25 385. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
26 contained in the Complaint, and further alleges as follows:

27 386. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
28 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge’s

1 bank accounts. By reason of his controlling positions, actions, and representations to the
2 investors, and by reason of the investors having deposited funds into Shapiro's control with the
3 understanding he would act in accordance with his promises in regard to the use of such funds,
4 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

5 387. By selling the Investors FPCM Notes and Unit Offerings pursuant to false offering
6 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
7 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
8 duties owed to the investors.

9 388. Courtney and Rome substantially assisted Shapiro's breach of his fiduciary duties
10 by drafting the Rome Opinion Memo, revising the package of FPCM documents that was provided
11 to investors, and revising the Investment Agreement. Each of these documents that Courtney and
12 Rome drafted and revised contained numerous statements and concealments of material fact that
13 they knew were false or misleading and knew would be distributed to the investors in connection
14 with Woodbridge's sale of securities. These false and misleading statements and concealments
15 include, but are not limited, to:

16 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities
17 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
18 when they drafted the memo;

19 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
20 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

21 c. Revising and preparing new versions of FPCM documents, including the
22 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
23 investors in the ordinary course. Rome made certain revisions that would create the façade and
24 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
25 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make
26 them securities; and

27 d. Revising and preparing a new Investment Agreement by dubbing it a "Loan
28 Agreement" to create the appearance that the FPCM Note is not a security. Rome, however, knew

1 that this change would not render the FPCM Note a security under federal law, and understood
2 that there was still a substantial risk that FPCM Notes would be considered securities by courts
3 and regulators.

4 389. Courtney and Rome knew that Shapiro was breaching his fiduciary duties to the
5 investors by knowingly selling them unregistered securities in the form of FPCM Notes, and by
6 inducing them to invest through false and unreasonable assurances that FPCMs are not securities.

7 390. As a result of Shapiro's breaches of his fiduciary duties to the investors that
8 Courtney and Rome knowingly and substantially assisted, the investors were harmed in an amount
9 to be determined at trial but believed to be in excess of \$500 million.

10 391. Courtney's and Rome's actions were undertaken intentionally and in conscious
11 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
12 Plaintiff should be awarded punitive damages sufficient to punish Courtney and Rome and to deter
13 similar conduct in the future.

14 **TWENTY-SECOND CAUSE OF ACTION**

15 **Negligent Misrepresentation**

16 **(Against Rome, Courtney, and DOES 1-100)**

17 392. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
18 contained in the Complaint, and further alleges as follows:

19 393. Courtney and Rome substantially assisted the Woodbridge Ponzi Scheme by
20 drafting the Rome Opinion Memo, revising the package of FPCM documents that was provided to
21 investors, and revising the Investment Agreement. Each of these documents that Courtney and
22 Rome drafted and revised contained numerous statements and concealments of material fact that
23 they either knew were false or misleading or had no reasonable grounds for believing were true or
24 accurate when they made them. These false and misleading statements and concealments include,
25 but are not limited, to:

26 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities
27 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
28 when they drafted the memo;

1 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
2 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

3 c. Revising and preparing new versions of FPCM documents, including the
4 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
5 investors in the ordinary course. Rome made certain revisions that would create the façade and
6 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
7 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make
8 them securities; and

9 d. Revising and preparing a new Investment Agreement by dubbing it a “Loan
10 Agreement” to create the appearance that the FPCM Note is not a security. Rome, however, knew
11 that this change would not render the FPCM Note a security under federal law, and understood
12 that there was still a substantial risk that FPCM Notes would be considered securities by courts
13 and regulators.

14 394. Because Courtney and Rome knew that the Rome Opinion Memo and their revised
15 FPCM document package and Investment Agreement would be circulated to and relied upon by
16 investors, they owed the investors a duty of care to make sure that their representations were true,
17 reasonable, and not misleading.

18 395. Courtney’s and Rome’s conduct in drafting the Rome Opinion Memo and the
19 revised FPCM document package and Investment Agreement fell below the applicable standard of
20 care, as they failed to use the skill and care that a reasonably careful attorney would have used
21 under similar circumstances.

22 396. Investors reasonably relied on the false representations and assurances in the Rome
23 Opinion Memo, revised FPCM documents, and revised Investment Agreement that Courtney and
24 Rome drafted when the investors purchased their investments in Woodbridge. Had they known
25 the true facts, they would have not purchased the securities.

26 397. Courtney’s and Rome’s negligent conduct was a substantial factor in causing the
27 investors’ harm.

28 398. As a direct and proximate result of Courtney and Rome’s negligent conduct

1 described above, the investors were harmed in an amount to be determined at trial, but believed to
2 be in excess of \$500 million.

3 **TWENTY-THIRD CAUSE OF ACTION**

4 **Professional Negligence**

5 **(Against Rome, Courtney, and DOES 1-100)**

6 399. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
7 contained in the Complaint, and further alleges as follows:

8 400. Courtney and Rome substantially assisted the Woodbridge Ponzi Scheme by
9 drafting the Rome Opinion Memo, revising the package of FPCM documents that was provided to
10 investors, and revising the Investment Agreement. Each of these documents that Courtney and
11 Rome drafted and revised contained numerous statements and concealments of material fact that
12 they either knew were false or misleading or had no reasonable grounds for believing were true or
13 accurate when they made them. These false and misleading statements and concealments include,
14 but are not limited, to:

15 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities
16 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
17 when they drafted the memo;

18 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
19 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

20 c. Revising and preparing new versions of FPCM documents, including the
21 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
22 investors in the ordinary course. Rome made certain revisions that would create the façade and
23 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
24 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make
25 them securities; and

26 d. Revising and preparing a new Investment Agreement by dubbing it a “Loan
27 Agreement” to create the appearance that the FPCM Note is not a security. Rome, however, knew
28 that this change would not render the FPCM Note a security under federal law, and understood

1 that there was still a substantial risk that FPCM Notes would be considered securities by courts
2 and regulators.

3 401. Because Courtney and Rome knew that the Rome Opinion Memo and their revised
4 FPCM document package and Investment Agreement would be circulated to and relied upon by
5 investors, they owed the investors a duty of care to make sure that their representations were true,
6 reasonable, and not misleading.

7 402. Courtney's and Rome's conduct in drafting the Rome Opinion Memo and the
8 revised FPCM document package and Investment Agreement fell below the applicable standard of
9 care, as they failed to use the skill and care that a reasonably careful attorney would have used
10 under similar circumstances.

11 403. Investors reasonably relied on the false representations and assurances in the Rome
12 Opinion Memo, revised FPCM documents, and revised Investment Agreement that Courtney and
13 Rome drafted when the investors purchased their investments in Woodbridge. Had they known
14 the true facts, they would have not purchased the securities.

15 404. Courtney's and Rome's negligent conduct was a substantial factor in causing the
16 investors' harm.

17 405. As a direct and proximate result of Courtney and Rome's negligent conduct
18 described above, the investors were harmed in an amount to be determined at trial, but believed to
19 be in excess of \$500 million.

20 **TWENTY-FOURTH CAUSE OF ACTION**

21 **Aiding and Abetting Conversion**

22 **(Against Rome, Courtney, and DOES 1-100)**

23 406. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
24 contained in the Complaint, and further alleges as follows:

25 407. Each investor provided an identifiable sum of money to Woodbridge.

26 408. At all relevant times, these investors had a right to immediate possession of their
27 property transferred to Woodbridge.

28 409. At all relevant times, Shapiro was the sole individual controlling Woodbridge and

1 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
2 bank accounts.

3 410. Exercising such control and using his access to the property that the investors
4 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
5 their property by, among other things, misappropriating, commingling, and otherwise misusing
6 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
7 converted investors' funds provided to Woodbridge by, among other things:

8 a. Funneling the investors' money into LLCs that were affiliated with and
9 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
10 controlled;

11 b. Using their money to pay Woodbridge's operations costs;

12 c. Using their money to pay false "profits" and "interest" payments to earlier
13 investors;

14 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
15 including using their funds to pay for his mansion home and home renovations, travel and charter
16 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
17 collection, and jewelry; and

18 e. Misappropriating their money to pay Shapiro's personal income taxes.

19 411. Shapiro's and Woodbridge's interference with the investors' right to possession
20 was knowing and intentional.

21 412. Courtney and Rome substantially assisted Shapiro's conversion by drafting the
22 Rome Opinion Memo, revising the package of FPCM documents that was provided to investors,
23 and revising the Investment Agreement. Each of these documents that Courtney and Rome
24 drafted and revised contained numerous statements and concealments of material fact that they
25 knew were false or misleading and knew would be distributed to the investors in connection with
26 Woodbridge's sale of securities. These false and misleading statements and concealments include,
27 but are not limited, to:

28 a. Asserting in the Rome Opinion Memo that FPCM Notes are not securities

1 under federal law. Courtney and Rome knew that this was a false and unreasonable conclusion
2 when they drafted the memo;

3 b. Concealing certain material facts in the Rome Opinion Memo that weigh in
4 favor of FPCM Notes being securities, such as the fact that investor funds were commingled;

5 c. Revising and preparing new versions of FPCM documents, including the
6 promissory note, collateral assignment, and inter-creditor agreements, that were provided to
7 investors in the ordinary course. Rome made certain revisions that would create the façade and
8 mislead investors and regulators to believe that the FPCM Notes are not securities; however,
9 Rome knew that these changes did not change the fundamental traits of FPCM Notes that make
10 them securities; and

11 d. Revising and preparing a new Investment Agreement by dubbing it a “Loan
12 Agreement” to create the appearance that the FPCM Note is not a security. Rome, however, knew
13 that this change would not render the FPCM Note a security under federal law, and understood
14 that there was still a substantial risk that FPCM Notes would be considered securities by courts
15 and regulators.

16 413. Courtney and Rome knew that Shapiro was converting the investors’ property, as
17 they were aware of the fact that Shapiro improperly commingled the investors’ funds.

18 414. As a proximate result of Woodbridge’s conversion of their property that Courtney
19 and Rome knowingly and substantially assisted, the investors have been harmed in an amount to
20 be determined at trial, but believed to be in excess of \$500 million.

21 415. Courtney and Rome’s actions were undertaken intentionally and in conscious
22 disregard of the investors’ rights. In addition, these acts were malicious, oppressive, and
23 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Courtney and Rome
24 and to deter similar conduct in the future.

25 **TWENTY-FIFTH CAUSE OF ACTION**

26 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

27 **(Against Haight, Handel, and DOES 1-100)**

28 416. Plaintiff repeats and realleges each and every foregoing and subsequent allegation

1 contained in the Complaint, and further alleges as follows:

2 417. As set forth above, Woodbridge offered to sell securities in the State of California
3 by means of numerous written and oral communications including untrue statements of material
4 fact or omitting to state material facts necessary to make the statements made, in light of the
5 circumstances under which the statements were made, not misleading. Among other materially
6 false and misleading statements, Shapiro and Woodbridge (i) misrepresented that the FPCM
7 investments were not securities; (ii) falsely stated that investor funds would be used to make
8 mortgage loans to third parties, when in fact they were misappropriated by Shapiro, used by
9 Shapiro to pay Woodbridge's operations costs, and paid as false "profits" to earlier investors as
10 part of a massive Ponzi scheme; (iii) issued offering documents that falsely characterized the
11 regulatory proceedings against Woodbridge while concealing several regulatory proceedings
12 altogether; and (iv) incorrectly stated that its offerings would be sold by licensed broker-dealers,
13 when in fact they were primarily sold by unlicensed ones.

14 418. Handel and Haight materially assisted in Shapiro's and Woodbridge's actions to
15 sell securities using written or oral communications that included numerous untrue statements of
16 material fact, and numerous omissions of material fact that were necessary to make other
17 statements, in light of the circumstances under which the statements were made, not misleading.
18 Handel and Mandel prepared mezzanine loan documents for Fund 2, including mezzanine loan
19 agreements and promissory notes, to document loan transactions between Fund 2 and various
20 borrower-LLCs that were affiliated with and controlled by Shapiro. Handel and Haight knew that
21 the borrower entities were affiliated with and controlled by Shapiro, and were told by Woodbridge
22 that several of the properties that were the subject of the mezzanine loans were owned by
23 Woodbridge Fund affiliated entities. They also knew that investors in Fund 2 and FPCM Note
24 Holders believed that the specific properties involved were owned by independent third parties.
25 They further knew that the funds from such investors that Woodbridge raised were used to make
26 the mezzanine loans to Shapiro-controlled entities.

27 419. By drafting these mezzanine loan documents that helped Woodbridge further its
28 scheme, Handel and Haight played a material, facilitating role in Woodbridge's sale of securities

1 by means of misrepresentations or omissions of material fact. Because of their material assistance,
2 Handel and Haight are jointly and severally liable with Woodbridge under California law.

3 420. Because Handel and Haight are jointly and severally liable with Woodbridge based
4 upon their knowing and material assistance of Woodbridge's securities violations, they are jointly
5 and severally liable for rescission of the investors' purchases of securities in an amount to be
6 determined at trial, but believed to be in excess of \$20 million.

7 **TWENTY-SIXTH CAUSE OF ACTION**

8 **Aiding and Abetting Fraud**

9 **(Against Haight, Handel, and DOES 1-100)**

10 421. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
11 contained in the Complaint, and further alleges as follows:

12 422. Woodbridge made materially false and misleading statements to investors in PPMs,
13 FPCM documents, and the new product offering documents and New Product Disclosures,
14 including, but not limited to:

15 a. Concealing that Woodbridge was paying millions of dollars in commissions
16 to unregistered agents;

17 b. Misrepresenting that Woodbridge's business model was making loans to
18 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
19 entities;

20 c. Misrepresenting the findings of state regulatory investigations against
21 Woodbridge; and

22 d. Concealing ongoing regulatory investigations.

23 423. Woodbridge was obligated to disclose the true facts to investors because the failure
24 to disclose them rendered the Fund PPM, New Product Disclosure, and subsequent disclosure
25 updates materially misleading.

26 424. The investors did not know the true facts.

27 425. Woodbridge intended to deceive investors into investing in Woodbridge by
28 concealing or misrepresenting the true facts.

1 426. Had the investors known the concealed or true facts, they would not have
2 purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a
3 substantial factor in causing the investors' harm.

4 427. Handel and Haight provided substantial assistance to Shapiro and Woodbridge in
5 preparing mezzanine loan documents for Fund 2, including mezzanine loan agreements and
6 promissory notes, to document loan transactions between Fund 2 and various borrower-LLCs that
7 were affiliated with and controlled by Shapiro. Handel and Haight knew that the borrower entities
8 were affiliated with and controlled by Shapiro, and were told by Woodbridge that several of the
9 properties that were the subject of the mezzanine loans were owned by Woodbridge Fund
10 affiliated entities. They also knew that investors in Fund 2 and FPCM Note Holders believed that
11 the specific properties involved were owned by independent third parties. They further knew that
12 the funds from such investors that Woodbridge raised were used to make the mezzanine loans to
13 Shapiro-controlled entities.

14 428. Handel's and Haight's conduct was a substantial factor in causing harm to the
15 investors.

16 429. The investors were harmed by the fraudulent conduct of Woodbridge that Handel
17 and Haight knowingly and substantially assisted. As a direct and proximate result of such
18 conduct, the investors have suffered damages in an amount to be proven at trial but believed to be
19 in excess of \$20 million.

20 430. Handel's and Haight's actions were undertaken intentionally and in conscious
21 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
22 Plaintiff should be awarded punitive damages sufficient to punish Handel and Haight and to deter
23 similar conduct in the future.

24 **TWENTY-SEVENTH CAUSE OF ACTION**

25 **Aiding and Abetting Breach of Fiduciary Duty**

26 **(Against Haight, Handel, and DOES 1-100)**

27 431. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
28 contained in the Complaint, and further alleges as follows:

1 432. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
2 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
3 bank accounts. By reason of his controlling positions, actions, and representations to the
4 investors, and by reason of the investors having deposited funds into Shapiro's control with the
5 understanding he would act in accordance with his promises in regard to the use of such funds,
6 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

7 433. By selling the Investors FPCM Notes and Unit Offerings pursuant to false offering
8 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
9 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
10 duties owed to the investors.

11 434. Handel and Haight substantially assisted Shapiro's breach of his fiduciary duties by
12 drafting mezzanine loan documents for Fund 2, including mezzanine loan agreements and
13 promissory notes, to document loan transactions between Fund 2 and various borrower-LLCs that
14 were affiliated with and controlled by Shapiro. Handel and Haight knew that the borrower entities
15 were affiliated with and controlled by Shapiro, and were told by Woodbridge that several of the
16 properties that were the subject of the mezzanine loans were owned by Woodbridge Fund
17 affiliated entities. They also knew that investors in Fund 2 and FPCM Note Holders believed that
18 the specific properties involved were owned by independent third parties. They further knew that
19 the funds from such investors that Woodbridge raised were used to make the mezzanine loans to
20 Shapiro-controlled entities.

21 435. Handel and Haight knew that Shapiro was breaching his fiduciary duties to the
22 investors by inducing them to invest with false and misleading representations that loans were
23 being made to independent third-party borrowers.

24 436. As a result of Shapiro's breaches of his fiduciary duties to the Investors that Haight
25 and Handel knowingly and substantially assisted, the Investors were harmed in an amount to be
26 determined at trial but believed to be in excess of \$20 million.

27 437. Handel and Haight's actions were undertaken intentionally and in conscious
28 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.

1 Plaintiff should be awarded punitive damages sufficient to punish Handel and Haight and to deter
2 similar conduct in the future.

3 **TWENTY-EIGHTH CAUSE OF ACTION**

4 **Negligent Misrepresentation**

5 **(Against Haight, Handel, and DOES 1-100)**

6 438. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
7 contained in the Complaint, and further alleges as follows:

8 439. Handel and Haight drafted mezzanine loan documents for Fund 2, including
9 mezzanine loan agreements and promissory notes, to document loan transactions between Fund 2
10 and various borrower-LLCs that were affiliated with and controlled by Shapiro. Handel and
11 Haight knew that the borrower entities were affiliated with and controlled by Shapiro, and were
12 told by Woodbridge in emails that several of the properties that were the subject of the mezzanine
13 loans were owned by Woodbridge Fund affiliated entities. They also knew that investors in Fund
14 2 and FPCM Note Holders believed that the specific properties involved were owned by
15 independent third parties. They further knew that the funds from such investors that Woodbridge
16 raised were used to make the mezzanine loans to Shapiro-controlled entities.

17 440. Handel and Haight knew Woodbridge was inducing investors to invest with false
18 and misleading representations that loans were being made to independent third-party borrowers.
19 Handel and Haight further knew that the mezzanine loan documents they prepared would be
20 shown to investors. They further knew that the funds from such investors were used to make the
21 mezzanine loans to Shapiro-controlled entities. Handel and Haight knew that the representations
22 that loans were being made to independent third parties were false or had no reasonable grounds
23 for believing they were true.

24 441. Because Handel and Haight knew that the mezzanine loan documents would be
25 relied upon by prospective investors, they owed the investors a duty of care to make sure that their
26 representations were true and reasonable.

27 442. Handel's and Haight's conduct in drafting these false and misleading mezzanine
28 loan documents fell below the applicable standard of care, because they failed to use the skill and

1 care that a reasonably careful attorney would have used under similar circumstances.

2 443. Investors reasonably relied on the false representations in the mezzanine loan
3 documents when they purchased FPCM Notes and Units. Had they known the true facts, they
4 would have not purchased the securities.

5 444. Handel's and Haight's negligent conduct was a substantial factor in causing the
6 investors' harm.

7 445. As a direct and proximate result of Handel's and Haight's negligent conduct
8 described above, the investors were harmed in an amount to be determined at trial, but believed to
9 be in excess of \$20 million.

10 **TWENTY-NINTH CAUSE OF ACTION**

11 **Professional Negligence**

12 **(Against Haight, Handel, and DOES 1-100)**

13 446. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
14 contained in the Complaint, and further alleges as follows:

15 447. Handel and Haight drafted mezzanine loan documents for Fund 2, including
16 mezzanine loan agreements and promissory notes, to document loan transactions between Fund 2
17 and various borrower-LLCs that were affiliated with and controlled by Shapiro. Handel and
18 Haight knew that the borrower entities were affiliated with and controlled by Shapiro, as they were
19 told by Woodbridge in emails that several of the properties that were the subject of the mezzanine
20 loans were owned by Woodbridge Fund affiliated entities. They also knew that investors in Fund 2
21 and FPCM Note Holders believed that the specific properties involved were owned by
22 independent third parties. They further knew that the funds from such investors that Woodbridge
23 raised were used to make the mezzanine loans to Shapiro-controlled entities.

24 448. Handel and Haight knew Woodbridge was inducing investors to invest with false
25 and misleading representations that loans were being made to independent third-party borrowers.
26 Handel and Haight knew that the representations that loans were being made to independent third
27 parties were false or had no reasonable grounds for believing they were true. They further knew
28 that the funds from such investors that Woodbridge raised were used to make the mezzanine loans

1 to Shapiro-controlled entities.

2 449. Because Handel and Haight knew that the mezzanine loan documents would be
3 relied upon by prospective investors, they owed the investors a duty of care to make sure that their
4 representations were true and reasonable.

5 450. Handel's and Haight's conduct in drafting these false and misleading mezzanine
6 loan documents fell below the applicable standard of care, because they failed to use the skill and
7 care that a reasonably careful attorney would have used under similar circumstances.

8 451. Investors reasonably relied on the false representations in the mezzanine loan
9 documents when they purchased FPCM Notes and Units. Had they known the true facts, they
10 would have not purchased the securities.

11 452. Handel's and Haight's negligent conduct was a substantial factor in causing the
12 investors' harm.

13 453. As a direct and proximate result of Handel and Haight's negligent conduct
14 described above, the investors were harmed in an amount to be determined at trial, but believed to
15 be in excess of \$20 million.

16 **THIRTIETH CAUSE OF ACTION**

17 **Aiding and Abetting Conversion**

18 **(Against Haight, Handel and DOES 1-100)**

19 454. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
20 contained in the Complaint, and further alleges as follows:

21 455. Each investor in Fund 4 provided an identifiable sum of money to Woodbridge.

22 456. At all relevant times, these investors had a right to immediate possession of their
23 property transferred to Woodbridge.

24 457. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
25 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
26 bank accounts.

27 458. Exercising such control and using his access to the property that the investors
28 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of

1 their property by, among other things, misappropriating, commingling, and otherwise misusing
2 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
3 converted investors' funds provided to Woodbridge by, among other things:

- 4 a. Funneling the investors' money into LLCs that were affiliated with and
5 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
6 controlled;
- 7 b. Using their money to pay Woodbridge's operations costs;
- 8 c. Using their money to pay false "profits" and "interest" payments to earlier
9 investors;
- 10 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
11 including using their funds to pay for his mansion home and home renovations, travel and charter
12 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
13 collection, and jewelry; and
- 14 e. Misappropriating their money to pay Shapiro's personal income taxes

15 459. Shapiro's interference with the investors' right to possession was knowing and
16 intentional.

17 460. Handel and Haight substantially assisted Shapiro's conversion of the investors'
18 property by drafting mezzanine loan documents for Fund 2, including mezzanine loan agreements
19 and promissory notes, to document loan transactions between Fund 2 and various borrower-LLCs
20 that were affiliated with and controlled by Shapiro.

21 461. Handel and Haight knew that Shapiro was converting the investors' property.
22 Indeed, they were aware that the borrower entities were affiliated with and controlled by Shapiro,
23 and were told by Woodbridge in emails that several of the properties that were the subject of the
24 mezzanine loans were owned by Woodbridge Fund affiliated entities. Handel and Haight also
25 knew Woodbridge was inducing investors using false and misleading representations that loans
26 were being made to independent third-party borrowers. Handel and Haight further knew that the
27 mezzanine loan documents they prepared would be shown to investors. Handel and Haight knew
28 that the representations that loans were being made to independent third parties were false or had

1 no reasonable grounds for believing they were true.

2 462. As a proximate result of Woodbridge's conversion of their property that Haight and
3 Handel knowingly and substantially assisted, the investors have been harmed in an amount to be
4 determined at trial, but believed to be in excess of \$20 million.

5 463. Handel's and Haight's actions were undertaken intentionally and in conscious
6 disregard of the investors' rights. In addition, these acts were malicious, oppressive, and
7 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Haight and Handel
8 and to deter similar conduct in the future.

9 **THIRTY-FIRST CAUSE OF ACTION**

10 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

11 **(Against Bailey, Geyer, and DOES 1-100)**

12 464. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
13 contained in the Complaint, and further alleges as follows:

14 465. As set forth above, Woodbridge offered to sell securities in the State of California
15 by means of numerous written and oral communications including untrue statements of material
16 fact or omitting to state material facts necessary to make the statements made, in the light of the
17 circumstances under which the statements were made, not misleading. Among other materially
18 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were
19 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third
20 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
21 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
22 (iii) issued offering documents that falsely characterized the regulatory proceedings against
23 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
24 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
25 sold by unlicensed ones.

26 466. Geyer and Bailey materially assisted in Woodbridge's actions to sell securities
27 using written or oral communications that included numerous untrue statements of material fact,
28 and numerous omissions of material fact that were necessary to make other statements, in light of

1 the circumstances under which the statements were made, not misleading. Geyer and Bailey
2 drafted the Bailey Opinion Memo, which asserted the false and unreasonable conclusion that
3 FPCM Notes are not securities under Ohio law.

4 467. Geyer and Bailey knew that the Bailey Opinion Memo was false and misleading
5 and knew that Woodbridge planned to distribute the Bailey Opinion Memo to the investors in
6 connection with Woodbridge's sale of securities. Indeed, when Woodbridge requested that Geyer
7 and Bailey prepare an "all purpose" version of the memo that could be distributed on a widespread
8 basis, Geyer readily complied and quickly sent a version of the Bailey Opinion Memo that would
9 accommodate Woodbridge's request.

10 468. By drafting the Bailey Opinion Memo, Geyer and Bailey played a material,
11 facilitating role in Woodbridge's sale of securities by means of misrepresentations or omissions of
12 material fact. Because of Geyer and Bailey's material assistance, they are jointly and severally
13 liable with Woodbridge under California law.

14 469. Because Geyer and Bailey are jointly and severally liable with Woodbridge based
15 upon their knowing and material assistance of Woodbridge's securities violations, they are jointly
16 and severally liable for rescission of the investors' purchases of securities in an amount to be
17 determined at trial, but believed to be in excess of \$500 million.

18 **THIRTY-SECOND CAUSE OF ACTION**

19 **Aiding and Abetting Fraud**

20 **(Against Bailey, Geyer, and DOES 1-100)**

21 470. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
22 contained in the Complaint, and further alleges as follows:

23 471. Woodbridge made materially false and misleading statements to investors in PPMs,
24 FPCM documents, and the new product offering documents and New Product Disclosure,
25 including, but not limited to:

26 a. Concealing that Woodbridge was paying millions of dollars in commissions
27 to unregistered agents;

28 b. Misrepresenting that Woodbridge's business model was making loans to

1 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
2 entities;

3 c. Misrepresenting the findings of state regulatory investigations against
4 Woodbridge; and

5 d. Concealing ongoing regulatory investigations.

6 472. Woodbridge was obligated to disclose the true facts to investors because the failure
7 to disclose them rendered the Fund PPMs, the FPCM offering documents, the “new product”
8 offering documents and New Product Disclosure, and subsequent disclosure updates to those
9 documents materially misleading.

10 473. The investors did not know the true facts.

11 474. Woodbridge intended to deceive investors into investing in Woodbridge by
12 concealing or misrepresenting the true facts.

13 475. Had the investors known the concealed or true facts, they would not have
14 purchased securities from Woodbridge. Woodbridge’s concealment and misstatements were a
15 substantial factor in causing the investors’ harm.

16 476. Geyer and Bailey provided substantial assistance to Woodbridge by drafting the
17 Bailey Opinion Memo, which asserted the false and unreasonable conclusion that FPCM Notes are
18 not securities under Ohio law.

19 477. Geyer and Bailey knew that the Bailey Opinion Memo was false and misleading
20 and that Woodbridge planned to distribute the Bailey Opinion Memo to the investors to induce
21 them to purchase Woodbridge’s securities. Indeed, when Woodbridge requested that Geyer and
22 Bailey prepare an “all purpose” version of the memo that could be distributed on a widespread
23 basis, Geyer readily complied and quickly sent a version of the Bailey Opinion Memo that would
24 accommodate Woodbridge’s request.

25 478. Geyer and Bailey’s conduct was a substantial factor in causing harm to the
26 investors.

27 479. The investors were harmed by the fraudulent conduct of Woodbridge that Geyer
28 and Bailey knowingly and substantially assisted. As a direct and proximate result of such conduct,

1 the investors have suffered damages in an amount to be proven at trial but believed to be in excess
2 of \$500 million.

3 480. Geyer's and Bailey's actions were undertaken intentionally and in conscious
4 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
5 Plaintiff should be awarded punitive damages sufficient to punish Geyer and Bailey and to deter
6 similar conduct in the future.

7 **THIRTY-THIRD CAUSE OF ACTION**

8 **Aiding and Abetting Breach of Fiduciary Duty**

9 **(Against Bailey, Geyer, and DOES 1-100)**

10 481. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
11 contained in the Complaint, and further alleges as follows:

12 482. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
13 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
14 bank accounts. By reason of his controlling positions, actions, and representations to the
15 investors, and by reason of the investors having deposited funds into Shapiro's control with the
16 understanding he would act in accordance with his promises in regard to the use of such funds,
17 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

18 483. By selling the investors FPCM Notes and Unit Offerings pursuant to false offering
19 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
20 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
21 duties owed to the investors.

22 484. Geyer and Bailey substantially assisted Shapiro's breach of his fiduciary duties by
23 drafting the Bailey Opinion Memo, which asserted the false and unreasonable conclusion that
24 FPCM Notes are not securities under Ohio law.

25 485. Geyer and Bailey knew that the Bailey Opinion Memo was false and misleading
26 and that Shapiro and Woodbridge planned to distribute the Bailey Opinion Memo to the investors
27 to induce them to purchase Woodbridge's securities. Indeed, when Woodbridge requested that
28 Geyer and Bailey prepare an "all purpose" version of the memo that could be distributed on a

1 widespread basis, Geyer readily complied and quickly sent a version of the Bailey Opinion Memo
2 that would accommodate Woodbridge's request.

3 486. Geyer and Bailey knew that Shapiro was breaching his fiduciary duties to the
4 investors by knowingly selling them unregistered securities in the form of FPCM Notes, and by
5 inducing them to invest through false and unreasonable assurances that FPCMs are not securities.

6 487. As a result of Shapiro's breaches of his fiduciary duties to the investors that Geyer
7 and Bailey knowingly and substantially assisted, the investors were harmed in an amount to be
8 determined at trial but believed to be in excess of \$500 million.

9 488. Geyer's and Bailey's actions were undertaken intentionally and in conscious
10 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
11 Plaintiff should be awarded punitive damages sufficient to punish Geyer and Bailey and to deter
12 similar conduct in the future.

13 **THIRTY-FOURTH CAUSE OF ACTION**

14 **Negligent Misrepresentation**

15 **(Against Bailey, Geyer, and DOES 1-100)**

16 489. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
17 contained in the Complaint, and further alleges as follows:

18 490. Geyer and Bailey substantially assisted the Woodbridge Ponzi Scheme by drafting
19 the Bailey Opinion Memo, which contained the false and unreasonable conclusion that FPCM
20 Notes are not securities under Ohio securities laws. Geyer and Bailey knew that this conclusion
21 was false and misleading, or they had no reasonable grounds for believing such conclusion was
22 true when they made it.

23 491. Because Geyer and Bailey knew that the Bailey Opinion Memo would be
24 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
25 their representations were true, reasonable, and not misleading.

26 492. Geyer's and Bailey's conduct in drafting the Bailey Opinion Memo fell below the
27 applicable standard of care, as they failed to use the skill and care that a reasonably careful
28 attorney would have used under similar circumstances.

1 493. Investors reasonably relied on the false representations and assurances in the Bailey
2 Opinion Memo when the investors purchased their investments in Woodbridge. Had they known
3 the true facts, they would have not purchased the securities.

4 494. Geyer's and Bailey's negligent conduct was a substantial factor in causing the
5 investors' harm.

6 495. As a direct and proximate result of Geyer's and Bailey's negligent conduct
7 described above, the investors were harmed in an amount to be determined at trial, but believed to
8 be in excess of \$500 million.

9 **THIRTY-FIFTH CAUSE OF ACTION**

10 **Professional Negligence**

11 **(Against Bailey, Geyer, and DOES 1-100)**

12 496. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
13 contained in the Complaint, and further alleges as follows:

14 497. Geyer and Bailey substantially assisted the Woodbridge Ponzi Scheme by drafting
15 the Bailey Opinion Memo, which contained the false and unreasonable conclusion that FPCM
16 Notes are not securities under Ohio securities laws. Geyer and Bailey knew that this conclusion
17 was false and misleading, or they had no reasonable grounds for believing such conclusion was
18 true when they made it.

19 498. Because Geyer and Bailey knew that the Bailey Opinion Memo would be
20 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
21 their representations were true, reasonable, and not misleading.

22 499. Geyer's and Bailey's conduct in drafting the Bailey Opinion Memo fell below the
23 applicable standard of care, as they failed to use the skill and care that a reasonably careful
24 attorney would have used under similar circumstances.

25 500. Investors reasonably relied on the false representations and assurances in the Bailey
26 Opinion Memo when the investors purchased their investments in Woodbridge. Had they known
27 the true facts, they would have not purchased the securities.

28 501. Geyer's and Bailey's negligent conduct was a substantial factor in causing the

1 investors' harm.

2 502. As a direct and proximate result of Geyer's and Bailey's negligent conduct
3 described above, the investors were harmed in an amount to be determined at trial, but believed to
4 be in excess of \$500 million.

5 **THIRTY-SIXTH CAUSE OF ACTION**

6 **Aiding and Abetting Conversion**

7 **(Against Bailey, Geyer, and DOES 1-100)**

8 503. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
9 contained in the Complaint, and further alleges as follows:

10 504. Each investor provided an identifiable sum of money to Woodbridge.

11 505. At all relevant times, these investors had a right to immediate possession of their
12 property transferred to Woodbridge.

13 506. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
14 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
15 bank accounts.

16 507. Exercising such control and using his access to the property that the investors
17 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
18 their property by, among other things, misappropriating, commingling, and otherwise misusing
19 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
20 converted investors' funds provided to Woodbridge by, among other things:

21 a. Funneling the investors' money into LLCs that were affiliated with and
22 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
23 controlled;

24 b. Using their money to pay Woodbridge's operations costs;

25 c. Using their money to pay false "profits" and "interest" payments to earlier
26 investors;

27 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
28 including using their funds to pay for his mansion home and home renovations, travel and charter

1 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
2 collection, and jewelry; and

3 e. Misappropriating their money to pay Shapiro's personal income taxes.

4 508. Shapiro's and Woodbridge's interference with the investors' right to possession
5 was knowing and intentional.

6 509. Geyer and Bailey substantially assisted Shapiro's conversion by drafting the Bailey
7 Opinion Memo, which falsely and unreasonably asserted that FPCM Notes are not securities under
8 Ohio securities laws. Geyer and Bailey knew that this conclusion was false, misleading, and
9 unreasonable, and knew the Bailey Opinion Memo would be distributed to investors in connection
10 with Woodbridge's sale of securities.

11 510. Geyer and Bailey knew that Shapiro was converting the investors' property.

12 511. As a proximate result of Woodbridge's conversion of their property that Geyer and
13 Bailey knowingly and substantially assisted, the investors have been harmed in an amount to be
14 determined at trial, but believed to be in excess of \$500 million.

15 512. Geyer's and Bailey's actions were undertaken intentionally and in conscious
16 disregard of the investors' rights. In addition, these acts were malicious, oppressive, and
17 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Geyer and Bailey
18 and to deter similar conduct in the future.

19 **THIRTY-SEVENTH CAUSE OF ACTION**

20 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

21 **(Against Sidley, Sullivan, and DOES 1-100)**

22 513. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
23 contained in the Complaint, and further alleges as follows:

24 514. As set forth above, Woodbridge offered to sell securities in the State of California
25 by means of numerous written and oral communications including untrue statements of material
26 fact or omitting to state material facts necessary to make the statements made, in light of the
27 circumstances under which the statements were made, not misleading. Among other materially
28 false and misleading statements, Woodbridge

- 1 a. Misrepresented that the FPCM investments were not securities;
- 2 b. Falsely stated that investor funds would be used to make mortgage loans to
- 3 third parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay
- 4 Woodbridge's operations costs, and paid as false "profits" to earlier investors as part of a massive
- 5 Ponzi scheme;
- 6 c. Issued offering documents that falsely characterized the regulatory
- 7 proceedings against Woodbridge while concealing several regulatory proceedings altogether;
- 8 d. Incorrectly stated that its offerings would be sold by licensed broker-
- 9 dealers, when in fact they were primarily sold by unlicensed ones;
- 10 e. Warranted under Section 4.7 of the Subscription Agreement attached to the
- 11 PPMs that "[t]here is no litigation against the Company pending or, to the knowledge of the
- 12 Company, threatened nor is there any administrative proceeding or investigation pending or, to the
- 13 knowledge of the Company, threatened against the Company[.]" while failing to disclose the
- 14 Massachusetts and Texas Consent Orders and other state investigations into Woodbridge that had
- 15 commenced in various other states, including Arkansas, California, Colorado, and Pennsylvania;
- 16 and
- 17 f. Removed Section 4.7 from the Subscription Agreement after state
- 18 regulators started investigating that Section as a false and misleading representation, without
- 19 providing any corrective disclosures or notifications to investors who had received the PPMs with
- 20 Section 4.7;
- 21 g. Represented in the Massachusetts and Texas Rescission Offer Letters that if
- 22 an investor chooses not to cancel the FPCM Note, Woodbridge will continue to meet its payment
- 23 obligations to the Note Holder—a blatantly false statement designed to convince investors not to
- 24 accept the rescission offers;
- 25 h. Concealed and omitted to disclose in the Massachusetts and Texas
- 26 Rescission Offer Letters material facts regarding the findings and conclusions of law entered by
- 27 the Massachusetts Securities Division and the Texas State Securities Board;
- 28 i. Provided legal "opinion memos" to investors that falsely and misleadingly

1 concluded that FPCM Notes are not securities under federal law; and

2 j. Prepared and advised on the “new product” offering documents designed to
3 mislead investors and regulators into believing that the FPCM Notes are not securities, and which
4 included the New Product Disclosure that falsely and misleadingly characterized the status of state
5 regulatory proceedings brought against Woodbridge.

6 515. Sullivan and Sidley materially assisted in Woodbridge’s actions to sell securities
7 using written or oral communications that included untrue statements of material fact, and
8 omissions of material fact that were necessary to make other statements, in light of the
9 circumstances under which the statements were made, not misleading. Specifically, Sidley
10 materially assisted Woodbridge’s securities fraud by:

11 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
12 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
13 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
14 investors who had previously received the PPM. Sidley knew that Section 4.7 in the PPMs was
15 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
16 state investigations, including in California, was necessary to make the PPMs as a whole not
17 misleading, that investors had relied on the warrant under Section 4.7 in making their investment
18 decisions, and that state regulators had already concluded that Section 4.7 was false and
19 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
20 make the PPMs not misleading;

21 b. Reviewing and signing off on the false and misleading representation in the
22 revised Fund 3A PPM that “no state or foreign regulatory authority passed upon the accuracy or
23 adequacy of this memorandum or endorsed the merits of this offering . . .” Sidley knew this
24 representation was false, because it was aware that Arkansas had investigated Woodbridge’s
25 PPMs for the false and misleading warrant under Section 4.7, and their failure to disclose the
26 Texas and Massachusetts Consent Orders. Sidley also knew at the time that the New Jersey
27 Bureau of Securities and the California Attorney General were investigating Woodbridge for
28 violations of the securities laws, and that their investigations involved a review of Woodbridge’s

1 offering materials to investors;

2 c. Advising Woodbridge that a corrective disclosure to previously circulated
3 PPMs that included Section 4.7, including the Fund 3 PPM and Fund 3A PPM, was not required to
4 inform investors that a false statement had been made and to advise them of the Texas and
5 Massachusetts Consent Orders and other state investigations and proceedings that had
6 commenced;

7 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
8 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
9 to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue
10 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
11 the full term of the agreement and will return the principal to you when the term of the Loan
12 Agreement(s) expires.” The letter further concealed and omitted material information regarding
13 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
14 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
15 to pay a \$250,000 civil penalty, and that Woodbridge admitted it “does not maintain separate
16 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
17 for payment of the obligations to each Massachusetts Investor . . .”;

18 e. Drafting the Texas Rescission Offer Letter, which was designed for the
19 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
20 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
21 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
22 “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly
23 interest payments to you for the full term of the agreement and will return the principal to you
24 when the term of the Loan Agreement(s) expires.” The letter further concealed and omitted
25 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
26 Order;

27 f. Drafting the Sidley Opinion Memo, which falsely and misleadingly asserted
28 that FPCMs are not securities under federal law. Sidley and Sullivan knew that the conclusion

1 asserted in the Sidney Opinion Memo was flawed, that there was no reasonable basis for it, that it
2 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidney
3 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

4 g. Preparing and advising on the offering documents for the “new product”
5 that was designed for the sole purpose of misleading regulators and investors into believing that
6 FPCM Notes are not securities.

7 516. By drafting, revising, reviewing, and signing off on these documents that the
8 investors relied upon when making investment decisions, Sullivan and Sidney played a material,
9 facilitating role in Woodbridge’s sale of securities by means of misrepresentations or omissions of
10 material fact. Because of their material assistance, Sullivan and Sidney are jointly and severally
11 liable with Woodbridge under California law.

12 517. Because Sidney and Sullivan are jointly and severally liable with Woodbridge based
13 upon their knowing and material assistance of Woodbridge’s securities violations, they are jointly
14 and severally liable for rescission of the investments in an amount to be determined at trial, but
15 believed to be in excess of \$500 million.

16 **THIRTY-EIGHTH CAUSE OF ACTION**

17 **Aiding and Abetting Fraud**

18 **(Against Sidney, Sullivan, and DOES 1-100)**

19 518. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
20 contained in the Complaint, and further alleges as follows:

21 519. Woodbridge made materially false and misleading statements to the investors in the
22 PPMs for Fund 3 and Fund 3A, the Massachusetts and Texas Rescission Offer Letters, the “new
23 product” offering documents, and the Sidney Opinion Memo by:

24 a. Concealing that Woodbridge was paying millions of dollars in commissions
25 to unregistered agents;

26 b. Misrepresenting that Woodbridge’s business model was making loans to
27 third parties when in fact it was predominately making loans to Shapiro-affiliated entities;

28 c. Misrepresenting the findings of state regulatory investigations against

1 Woodbridge;

2 d. Concealing ongoing regulatory investigations;

3 e. Warranted under Section 4.7 of the Subscription Agreement attached to
4 PPMs that “[t]here is no litigation against the Company pending or, to the knowledge of the
5 Company, threatened nor is there any administrative proceeding or investigation pending or, to the
6 knowledge of the Company, threatened against the Company[,]” while concealing the
7 Massachusetts and Texas Consent Orders and other state investigations into Woodbridge that had
8 commenced in various other states, including Arkansas, California, Colorado, and Pennsylvania;

9 f. Removing Section 4.7 from the Subscription Agreement after state
10 regulators started investigating that Section as a false and misleading representation, without
11 providing any corrective disclosures or notifications to investors who had received the PPMs with
12 Section 4.7;

13 g. Representing in the Massachusetts and Texas Rescission Offer Letters that
14 if an investor chooses not to cancel the FPCM Note, Woodbridge will continue to meet its
15 payment obligations to the Note Holder—a blatantly false statement designed to convince
16 investors not to accept the rescission offers;

17 h. Concealing and omitting to disclose in the Massachusetts and Texas
18 Rescission Offer Letters material facts regarding the findings and conclusions of law entered by
19 the Massachusetts Securities Division and the Texas State Securities Board;

20 i. Providing legal “opinion memos” to investors that falsely and misleadingly
21 concluded that FPCM Notes are not securities under federal law; and

22 j. Preparing and advising on the “new product” offering documents designed
23 to mislead investors and regulators into believing that the FPCM Notes are not securities, and
24 which included the New Product Disclosure that falsely and misleadingly characterized the status
25 of state regulatory proceedings brought against Woodbridge.

26 520. Woodbridge was obligated to disclose the true facts to investors because the failure
27 to disclose them rendered the Fund PPM, New Product Disclosure, and subsequent disclosure
28 updates materially misleading.

1 521. The investors did not know the true facts.

2 522. Shapiro and Woodbridge intended to deceive investors into investing in
3 Woodbridge by concealing or misrepresenting the true facts.

4 523. Had the investors known the concealed or true facts, they would not have
5 purchased securities from Woodbridge.

6 524. Woodbridge's concealment and misstatements were a substantial factor in causing
7 the investors' harm.

8 525. Another substantial factor in causing the investors' harm was Sidley's and
9 Sullivan's substantial assistance to Woodbridge in drafting, revising, reviewing, and signing off on
10 the misleading PPMs for Fund 3 and Fund 3A, the Massachusetts and Texas Rescission Offer
11 Letters, the "new product" offering documents, and the Sidley Opinion Memo, each of which
12 included numerous statements and omissions of material fact that Sidley and Sullivan knew were
13 false or misleading and knew would be distributed to the investors in connection with
14 Woodbridge's sale of securities. These false and misleading statements and omissions that they
15 substantially assisted include, but are not limited, to:

16 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
17 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
18 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
19 investors who had previously received the PPM. Sidley knew that Section 4.7 in the PPMs was
20 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
21 state investigations, including in California, was necessary to make the PPMs as a whole not
22 misleading, that investors had relied on the warrant under Section 4.7 in making their investment
23 decisions, and that state regulators had already concluded that Section 4.7 was false and
24 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
25 make the PPMs not misleading;

26 b. Reviewing and signing off on the false and misleading representation in the
27 revised Fund 3A PPM that "no state or foreign regulatory authority passed upon the accuracy or
28 adequacy of this memorandum or endorsed the merits of this offering . . ." Sidley knew this

1 representation was false, because at a minimum, it was aware that Arkansas had investigated
2 Woodbridge's PPMs for the false and misleading warrant under Section 4.7, and their failure to
3 disclose the Texas and Massachusetts Consent Orders. Sidley also knew at the time that the New
4 Jersey Bureau of Securities and the California Attorney General were investigating Woodbridge
5 for violations of the securities laws, and that their investigations involved a review of
6 Woodbridge's offering materials to investors;

7 c. Advising Woodbridge that a corrective disclosure to previously circulated
8 PPMs that included Section 4.7, including the Fund 3 PPM, was not required to inform investors
9 of the Texas and Massachusetts Consent Orders and other state investigations and proceedings that
10 had commenced;

11 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
12 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
13 to investors that if an investor chooses not to cancel the FPCM Note, "Woodbridge will continue
14 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
15 the full term of the agreement and will return the principal to you when the term of the Loan
16 Agreement(s) expires." The letter further concealed and omitted material information regarding
17 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
18 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
19 to pay a \$250,000 civil penalty, and that Woodbridge admitted it "does not maintain separate
20 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
21 for payment of the obligations to each Massachusetts Investor . . .";

22 e. Drafting the Texas Rescission Offer Letter, which was designed for the
23 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
24 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
25 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
26 "Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly
27 interest payments to you for the full term of the agreement and will return the principal to you
28 when the term of the Loan Agreement(s) expires." The letter further concealed and omitted

1 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
2 Order;

3 f. Drafting the Sidney Opinion Memo, which falsely and misleadingly asserted
4 that FPCMs are not securities under federal law. Sidney and Sullivan knew that the conclusion
5 asserted in the Sidney Opinion Memo was flawed, that there was no reasonable basis for it, that it
6 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidney
7 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

8 g. Preparing and advising on the offering documents for the “new product”
9 that was designed for the sole purpose of misleading regulators and investors into believing that
10 FPCM Notes are not securities.

11 526. Sullivan and Sidney knew that Woodbridge was going to use these misleading
12 documents to induce the investors to purchase securities.

13 527. Sullivan’s and Sidney’s conduct was a substantial factor in causing harm to the
14 investors.

15 528. The investors were harmed by the fraudulent conduct of Woodbridge that Sullivan
16 and Sidney knowingly and substantially assisted. As a direct and proximate result of such conduct,
17 the investors have suffered damages in an amount to be proven at trial but believed to be in excess
18 of \$500 million.

19 529. Sullivan’s and Sidney’s actions were undertaken intentionally and in conscious
20 disregard of the investors’ rights. In addition, these acts were malicious, oppressive, and
21 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Sullivan and Sidney
22 and to deter similar conduct in the future.

23 **THIRTY-NINTH CAUSE OF ACTION**

24 **Aiding and Abetting Breach of Fiduciary Duty**

25 **(Against Sidney, Sullivan, and DOES 1-100)**

26 530. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
27 contained in the Complaint, and further alleges as follows:

28 531. At all relevant times, Shapiro was the sole individual controlling Woodbridge and

1 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
2 bank accounts.

3 532. By reason of his controlling positions, actions, and representations to the investors,
4 and by reason of the investors having deposited funds into Shapiro's control with the
5 understanding he would act in accordance with his promises in regard to the use of such funds,
6 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.
7 By selling the investors FPCM Notes and Unit Offerings pursuant to false offering materials and
8 false FPCM documents; misappropriating, commingling, and otherwise misusing investor funds;
9 and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary duties owed to
10 the investors.

11 533. Sullivan and Sidley substantially assisted Shapiro's breach of his fiduciary duties
12 by drafting, revising, reviewing, and signing off on the PPMs for Fund 3 and Fund 3A, the
13 Massachusetts and Texas Rescission Offer Letters, the "new product" offering documents, and the
14 Sidley Opinion Memo, each of which included numerous statements and omissions of material
15 fact that Sidley and Sullivan knew were false or misleading and knew would be distributed to the
16 investors in connection with Woodbridge's sale of securities. These false and misleading
17 statements and omissions that they substantially assisted include, but are not limited, to:

18 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
19 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
20 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
21 investors who had previously received the PPM. Sidley knew that Section 4.7 in the PPMs was
22 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
23 state investigations, including in California, was necessary to make the PPMs as a whole not
24 misleading, that investors had relied on the warrant under Section 4.7 in making their investment
25 decisions, and that state regulators had already concluded that Section 4.7 was false and
26 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
27 make the PPMs not misleading;

28 b. Reviewing and signing off on the false and misleading representation in the

1 revised Fund 3A PPM that “no state or foreign regulatory authority passed upon the accuracy or
2 adequacy of this memorandum or endorsed the merits of this offering. .” Sidley knew this
3 representation was false, because at a minimum, it was aware that Arkansas had investigated
4 Woodbridge’s PPMs for the false and misleading warrant under Section 4.7, and their failure to
5 disclose the Texas and Massachusetts Consent Orders. Sidley also knew at the time that the New
6 Jersey Bureau of Securities and the California Attorney General were investigating Woodbridge
7 for violations of the securities laws, and that their investigations involved a review of
8 Woodbridge’s offering materials to investors;

9 c. Advising Woodbridge that a corrective disclosure to previously circulated
10 PPMs that included Section 4.7, including the Fund 3 PPM, was not required to inform investors
11 of the Texas and Massachusetts Consent Orders and other state investigations and proceedings that
12 had commenced;

13 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
14 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
15 to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue
16 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
17 the full term of the agreement and will return the principal to you when the term of the Loan
18 Agreement(s) expires.” The letter further concealed and omitted material information regarding
19 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
20 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
21 to pay a \$250,000 civil penalty, and that Woodbridge admitted it “does not maintain separate
22 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
23 for payment of the obligations to each Massachusetts Investor . . .”;

24 e. Drafting the Texas Rescission Offer Letter, which was designed for the
25 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
26 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
27 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
28 “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly

1 interest payments to you for the full term of the agreement and will return the principal to you
2 when the term of the Loan Agreement(s) expires.” The letter further concealed and omitted
3 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
4 Order;

5 f. Drafting the Sidney Opinion Memo, which falsely and misleadingly asserted
6 that FPCMs are not securities under federal law. Sidney and Sullivan knew that the conclusion
7 asserted in the Sidney Opinion Memo was flawed, that there was no reasonable basis for it, that it
8 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidney
9 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

10 g. Preparing and advising on the offering documents for the “new product”
11 that was designed for the sole purpose of misleading regulators and investors into believing that
12 FPCM Notes are not securities.

13 534. Sullivan and Sidney knew that Shapiro was breaching his fiduciary duties to the
14 investors by inducing them to invest with these false and misleading offering materials and the
15 Sidney Opinion Memo.

16 535. As a result of Shapiro’s breaches of his fiduciary duties to the investors that
17 Sullivan and Sidney knowingly and substantially assisted, the investors were harmed in an amount
18 to be determined at trial but believed to be in excess of \$500 million.

19 536. Sullivan’s and Sidney’s actions were undertaken intentionally and in conscious
20 disregard of the investors’ rights. In addition, these acts were malicious, oppressive, and
21 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Sidney and Sullivan
22 and to deter similar conduct in the future.

23 **FORTIETH CAUSE OF ACTION**

24 **Negligent Misrepresentation**

25 **(Against Sidney, Sullivan, and DOES 1-100)**

26 537. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
27 contained in the Complaint, and further alleges as follows:

28 538. Sidney and Sullivan drafted, revised, reviewed, and signed off on the false and

1 misleading PPMs for Fund 3 and Fund 3A, the Massachusetts and Texas Rescission Offer Letters,
2 the “new product” offering documents, and the Sidley Opinion Memo, each of which included
3 numerous statements and omissions of material fact that Sidley and Sullivan knew were false or
4 misleading or had no reasonable grounds for believing were true when they made them. These
5 false and misleading statements and omissions that they substantially assisted include, but are not
6 limited, to:

7 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
8 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
9 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
10 investors who had previously received the PPM. Sidley knew that Section 4.7 in the PPMs was
11 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
12 state investigations, including in California, was necessary to make the PPMs as a whole not
13 misleading, that investors had relied on the warrant under Section 4.7 in making their investment
14 decisions, and that state regulators had already concluded that Section 4.7 was false and
15 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
16 make the PPMs not misleading;

17 b. Reviewing and signing off on the false and misleading representation in the
18 revised Fund 3A PPM that “no state or foreign regulatory authority passed upon the accuracy or
19 adequacy of this memorandum or endorsed the merits of this offering . . .” Sidley knew this
20 representation was false, because at a minimum, it was aware that Arkansas had investigated
21 Woodbridge’s PPMs for the false and misleading warrant under Section 4.7, and their failure to
22 disclose the Texas and Massachusetts Consent Orders. Sidley also knew at the time that the New
23 Jersey Bureau of Securities and the California Attorney General were investigating Woodbridge
24 for violations of the securities laws, and that their investigations involved a review of
25 Woodbridge’s offering materials to investors;

26 c. Advising Woodbridge that a corrective disclosure to previously circulated
27 PPMs that included Section 4.7, including the Fund 3 PPM, was not required to inform investors
28 of the Texas and Massachusetts Consent Orders and other state investigations and proceedings that

1 had commenced;

2 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
3 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
4 to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue
5 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
6 the full term of the agreement and will return the principal to you when the term of the Loan
7 Agreement(s) expires.” The letter further concealed and omitted material information regarding
8 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
9 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
10 to pay a \$250,000 civil penalty, and that Woodbridge admitted it “does not maintain separate
11 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
12 for payment of the obligations to each Massachusetts Investor . . .”;

13 e. Drafting the Texas Rescission Offer Letter, which was designed for the
14 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
15 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
16 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
17 “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly
18 interest payments to you for the full term of the agreement and will return the principal to you
19 when the term of the Loan Agreement(s) expires.” The letter further concealed and omitted
20 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
21 Order;

22 f. Drafting the Sidley Opinion Memo, which falsely and misleadingly asserted
23 that FPCMs are not securities under federal law. Sidley and Sullivan knew that the conclusion
24 asserted in the Sidley Opinion Memo was flawed, that there was no reasonable basis for it, that it
25 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidley
26 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

27 g. Preparing and advising on the offering documents for the “new product”
28 that was designed for the sole purpose of misleading regulators and investors into believing that

1 FPCM Notes are not securities.

2 539. Sullivan and Sidley knew that Woodbridge intended to share the revised Fund 3A
3 PPM and the Sidley Opinion Memo with investors in order to induce them to invest in
4 Woodbridge. Because Sullivan and Sidley knew that these documents that they drafted, revised,
5 reviewed, and signed off on would be circulated to and relied upon by investors, they owed the
6 investors a duty of care to make sure that their representations were true and reasonable.

7 540. Sullivan's and Sidley's conduct in drafting these false and misleading offering
8 documents and the Sidley Opinion Memo fell below the applicable standard of care, because they
9 failed to use the skill and care that a reasonably careful attorney would have used under similar
10 circumstances.

11 541. The investors reasonably relied on the false representations in the PPM and New
12 Product Disclosure when they purchased FPCM Notes and Fund Offerings. Had they known the
13 true facts, they would have not purchased the securities.

14 542. Sullivan's and Sidley's negligent conduct was a substantial factor in causing the
15 investors' harm.

16 543. As a direct and proximate result of Sullivan's and Sidley's negligent conduct
17 described above, the investors were harmed in an amount to be determined at trial, but believed to
18 be in excess of \$500 million.

19 **FORTY-FIRST CAUSE OF ACTION**

20 **Professional Negligence**

21 **(Against Sidley, Sullivan and DOES 1-100)**

22 544. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
23 contained in the Complaint, and further alleges as follows:

24 545. Sidley and Sullivan drafted, revised, reviewed, and signed off on the false and
25 misleading PPMs for Fund 3 and Fund 3A, the Massachusetts and Texas Rescission Offer Letters,
26 the "new product" offering documents, and the Sidley Opinion Memo, each of which included
27 numerous statements and omissions of material fact that Sidley and Sullivan knew were false or
28 misleading or had no reasonable grounds for believing were true when they made them. These

1 false and misleading statements and omissions that they substantially assisted include, but are not
2 limited, to:

3 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
4 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
5 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
6 investors who had previously received the PPM. Sidney knew that Section 4.7 in the PPMs was
7 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
8 state investigations, including in California, was necessary to make the PPMs as a whole not
9 misleading, that investors had relied on the warrant under Section 4.7 in making their investment
10 decisions, and that state regulators had already concluded that Section 4.7 was false and
11 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
12 make the PPMs not misleading;

13 b. Reviewing and signing off on the false and misleading representation in the
14 revised Fund 3A PPM that “no state or foreign regulatory authority passed upon the accuracy or
15 adequacy of this memorandum or endorsed the merits of this offering . . .” Sidney knew this
16 representation was false, because at a minimum, it was aware that Arkansas had investigated
17 Woodbridge’s PPMs for the false and misleading warrant under Section 4.7, and their failure to
18 disclose the Texas and Massachusetts Consent Orders. Sidney also knew at the time that the New
19 Jersey Bureau of Securities and the California Attorney General were investigating Woodbridge
20 for violations of the securities laws, and that their investigations involved a review of
21 Woodbridge’s offering materials to investors;

22 c. Advising Woodbridge that a corrective disclosure to previously circulated
23 PPMs that included Section 4.7, including the Fund 3 PPM, was not required to inform investors
24 of the Texas and Massachusetts Consent Orders and other state investigations and proceedings that
25 had commenced;

26 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
27 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
28 to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue

1 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
2 the full term of the agreement and will return the principal to you when the term of the Loan
3 Agreement(s) expires.” The letter further concealed and omitted material information regarding
4 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
5 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
6 to pay a \$250,000 civil penalty, and that Woodbridge admitted it “does not maintain separate
7 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
8 for payment of the obligations to each Massachusetts Investor . . .”;

9 e. Drafting the Texas Rescission Offer Letter, which was designed for the
10 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
11 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
12 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
13 “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly
14 interest payments to you for the full term of the agreement and will return the principal to you
15 when the term of the Loan Agreement(s) expires.” The letter further concealed and omitted
16 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
17 Order;

18 f. Drafting the Sidley Opinion Memo, which falsely and misleadingly asserted
19 that FPCMs are not securities under federal law. Sidley and Sullivan knew that the conclusion
20 asserted in the Sidley Opinion Memo was flawed, that there was no reasonable basis for it, that it
21 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidley
22 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

23 g. Preparing and advising on the offering documents for the “new product”
24 that was designed for the sole purpose of misleading regulators and investors into believing that
25 FPCM Notes are not securities.

26 546. Sullivan and Sidley knew that Woodbridge intended to distribute the revised Fund
27 3A PPM, the “new product” offering documents, the Massachusetts and Texas Rescission Offer
28 Letters, and the Sidley Opinion Memo to investors in order to induce them to invest in

1 Woodbridge. Because Sullivan and Sidley knew that these documents that they drafted, revised,
2 reviewed, and signed off on would be circulated to and relied upon by investors, they owed the
3 investors a duty of care to make sure that their representations were true and reasonable.

4 547. Sullivan's and Sidley's conduct in drafting these false and misleading offering
5 documents and opinions fell below the standard of care that a reasonably careful attorney would
6 have used under similar circumstances.

7 548. Sullivan's and Sidley's negligence was a substantial factor in causing the investors'
8 harm.

9 549. As a direct and proximate result of Sullivan's and Sidley's negligent conduct
10 described above, the investors were harmed in an amount to be determined at trial, but believed to
11 be in excess of \$500 million.

12 **FORTY-SECOND CAUSE OF ACTION**

13 **Aiding and Abetting Conversion**

14 **(Against Sidley, Sullivan, and DOES 1-100)**

15 550. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
16 contained in the Complaint, and further alleges as follows:

17 551. Each investor provided an identifiable sum of money to Woodbridge.

18 552. At all relevant times, the investors had a right to immediate possession of their
19 property transferred to Woodbridge.

20 553. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
21 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
22 bank accounts.

23 554. Exercising such control and using his access to the property that the investors
24 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
25 their property by, among other things, misappropriating, commingling, and otherwise misusing
26 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
27 converted investors' funds provided to Woodbridge by, among other wrongful acts:

28 a. Funneling the investors' money into Shapiro-affiliated LLCs, thereby

1 allowing Shapiro to “pocket” their money with entities that he controlled;

2 b. Using their money to pay Woodbridge’s operations costs;

3 c. Using their money to pay false “profits” and “interest” payments to earlier
4 investors;

5 d. Misappropriating their money to sustain Shapiro’s lavish personal lifestyle,
6 including using their funds to pay for his mansion and home renovations, travel and charter planes,
7 and luxury items such as exotic cars, expensive and rare artwork, a personal wine collection, and
8 jewelry; and

9 e. Misappropriating their money to pay Shapiro’s personal income taxes.

10 555. Shapiro’s and Woodbridge’s interference with the investors’ right to possession
11 was knowing and intentional.

12 556. Shapiro and Woodbridge’s interference with the investors’ right to possession of
13 their property caused the investors to suffer injury and loss in an amount to be proven at trial.

14 557. Sullivan and Sidley substantially assisted Shapiro’s and Woodbridge’s conversion
15 of the investors’ property by drafting, revising, reviewing, and signing off on false and misleading
16 PPMs for Fund 3 and Fund 3A, the Massachusetts and Texas Rescission Offer Letters, the “new
17 product” offering documents, and the Sidley Opinion Memo, each of which included numerous
18 statements and omissions of material fact that Sidley and Sullivan knew were false or misleading
19 or had no reasonable grounds for believing were true when they made them. These false and
20 misleading statements and omissions that they substantially assisted include, but are not limited,
21 to:

22 a. Preparing a revised Fund 3A PPM that removed Section 4.7 of the
23 Subscription Agreement, while at the same time advising Woodbridge that the removal of Section
24 4.7 was not a material change to the Fund 3A PPM that necessitated a corrective disclosure to
25 investors who had previously received the PPM. Sidley knew that Section 4.7 in the PPMs was
26 false and misleading, that disclosure of the Massachusetts and Texas Consent and various other
27 state investigations, including in California, was necessary to make the PPMs as a whole not
28 misleading, that investors had relied on the warrant under Section 4.7 in making their investment

1 decisions, and that state regulators had already concluded that Section 4.7 was false and
2 misleading and that disclosure of the Massachusetts and Texas Consent Orders was required to
3 make the PPMs not misleading;

4 b. Reviewing and signing off on the false and misleading representation in the
5 revised Fund 3A PPM that “no state or foreign regulatory authority passed upon the accuracy or
6 adequacy of this memorandum or endorsed the merits of this offering . . .” Sidley knew this
7 representation was false, because at a minimum, it was aware that Arkansas had investigated
8 Woodbridge’s PPMs for the false and misleading warrant under Section 4.7, and their failure to
9 disclose the Texas and Massachusetts Consent Orders. Sidley also knew at the time that the New
10 Jersey Bureau of Securities and the California Attorney General were investigating Woodbridge
11 for violations of the securities laws, and that their investigations involved a review of
12 Woodbridge’s offering materials to investors;

13 c. Advising Woodbridge that a corrective disclosure to previously circulated
14 PPMs that included Section 4.7, including the Fund 3 PPM, was not required to inform investors
15 of the Texas and Massachusetts Consent Orders and other state investigations and proceedings that
16 had commenced;

17 d. Drafting the Massachusetts Rescission Offer Letter, which was designed for
18 the purpose of convincing investors not to cancel their FPCM Note. The letter falsely represented
19 to investors that if an investor chooses not to cancel the FPCM Note, “Woodbridge will continue
20 to meet its obligations under the Loan Agreement(s), making monthly interest payments to you for
21 the full term of the agreement and will return the principal to you when the term of the Loan
22 Agreement(s) expires.” The letter further concealed and omitted material information regarding
23 the Massachusetts Consent Order, including that Woodbridge was to cease and desist selling
24 unregistered securities in the state, was censured by the Massachusetts Securities Division, agreed
25 to pay a \$250,000 civil penalty, and that Woodbridge admitted it “does not maintain separate
26 financial accounts for each Massachusetts Investors, nor does it maintain a separate fund or pool,
27 for payment of the obligations to each Massachusetts Investor . . .”;

28 e. Drafting the Texas Rescission Offer Letter, which was designed for the

1 purpose of convincing investors not to cancel their FPCM Note. Despite learning just months
2 earlier that California regulators were concerned that Woodbridge was a Ponzi Scheme, the letter
3 falsely represented to investors that if an investor chooses not to cancel the FPCM Note,
4 “Woodbridge will continue to meet its obligations under the Loan Agreement(s), making monthly
5 interest payments to you for the full term of the agreement and will return the principal to you
6 when the term of the Loan Agreement(s) expires.” The letter further concealed and omitted
7 important details regarding the Texas Consent Order and the Texas Emergency Cease and Desist
8 Order;

9 f. Drafting the Sidney Opinion Memo, which falsely and misleadingly asserted
10 that FPCMs are not securities under federal law. Sidney and Sullivan knew that the conclusion
11 asserted in the Sidney Opinion Memo was flawed, that there was no reasonable basis for it, that it
12 had been forcefully rejected by regulators, and that Woodbridge intended to share the Sidney
13 Opinion Memo with investors in order to induce them to invest in Woodbridge; and

14 g. Preparing and advising on the offering documents for the “new product”
15 that was designed for the sole purpose of misleading regulators and investors into believing that
16 FPCM Notes are not securities.

17 558. Sullivan and Sidney knew that Shapiro and Woodbridge were converting the
18 investors’ property. Indeed, they were aware that Woodbridge was a Ponzi scheme based on their
19 communications with California regulators in connection with the California Attorney General’s
20 investigation, and therefore knew that the investors’ funds were being misappropriated.

21 559. As a proximate result of Woodbridge’s conversion of their property that Sullivan
22 and Sidney knowingly and substantially assisted, the investors have been harmed in an amount to
23 be determined at trial, but believed to be in excess of \$500 million.

24 560. Sullivan’s and Sidney’s actions were undertaken intentionally and in conscious
25 disregard of the investors’ rights. In addition, these acts were malicious, oppressive, and
26 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Sullivan and Sidney
27 and to deter similar conduct in the future.
28

FORTY-THIRD CAUSE OF ACTION**Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.****(Against Davis Graham, Terry, and DOES 1-100)**

561. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

562. As set forth above, Woodbridge offered to sell securities in the State of California by means of numerous written and oral communications including untrue statements of material fact or omitting to state material facts necessary to make the statements made, in the light of the circumstances under which the statements were made, not misleading. Among other materially false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme; (iii) issued offering documents that falsely characterized the regulatory proceedings against Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily sold by unlicensed ones.

563. Terry and Davis Graham materially assisted Woodbridge's actions to sell securities using written or oral communications that included numerous untrue statements of material fact, and numerous omissions of material fact that were necessary to make other statements, in light of the circumstances under which the statements were made, not misleading. Terry and Davis Graham drafted the Fund 4 PPM, the "new product" offering documents and the New Product Disclosure contained therein, and subsequent disclosure updates to those documents, each of which contained numerous statements of material fact that Terry and Davis Graham knew were false or misleading and knew would be distributed to the investors in connection with Woodbridge's sale of securities. These false and misleading statements include, but are not limited, to:

a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a

1 maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis
2 Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales
3 agents.

4 b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred
5 dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution
6 based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and
7 Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied
8 on new investor money to make payments to investors.

9 c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited
10 investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate
11 whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any
12 particular financial acumen, and knew that several states were investigating Woodbridge for its
13 sale of securities to unaccredited investors or its failure to take reasonable steps to verify that
14 investors were accredited.

15 d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing
16 through offering FPCM Notes, and failing to disclose the "incestuous relationship" between
17 Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was
18 making vanishingly few loans to legitimate third-party borrowers.

19 e. Developing the new product and drafting the offering documents for the
20 "new product," which was designed to mislead investors and regulators into thinking the
21 investment products were immune from regulation, when Terry and Davis Graham knew that
22 Woodbridge never planned to implement the product described in the memorandum and carried on
23 just like they had done before;

24 f. Stating in the Fund 4 PPM that Woodbridge's regulatory scrutiny was
25 caused "in large part" by the state's arguing that FPCM Notes were a security, when in fact several
26 state regulators were investigating Woodbridge for significant securities law violations, including
27 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
28 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.

1 The offering documents drafted by Terry and Davis Graham made no mention of investigations
2 into these other issues.

3 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
4 Consent Order was entered into because Woodbridge was selling unlicensed securities, while
5 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
6 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
7 about the securities, prior regulatory proceedings, or that Woodbridge's sales agents had been the
8 subject of prior proceedings filed by the SEC for securities fraud.

9 h. Representing in the Fund 4 PPM and New Product Disclosures that
10 Woodbridge had "determined it was appropriate under the circumstances to voluntarily and
11 unilaterally refund all FPCM loans by Texas lenders," while failing to disclose the fact that,
12 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
13 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
14 their principal.

15 i. Disclosing in PPMs and the New Product Disclosure the regulatory
16 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
17 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

18 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
19 regulatory proceedings, while failing to disclose that Colorado and California regulators were
20 investigating Woodbridge for being a massive fraud and Ponzi scheme.

21 k. Drafting an update to the regulatory disclosure sections of the PPM and
22 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
23 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
24 were necessary to make the section not misleading as a whole. Terry's disclosure update failed to
25 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
26 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
27 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
28 sections of the PPM and the New Product Disclosure materially misleading.

1 l. Drafting another update to the regulatory disclosure sections of the PPM
2 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
3 update failed to disclose other facts that he was aware of about investigations in California,
4 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated
5 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

6 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
7 are not securities subject to regulation by state and federal securities law regulators. Terry had no
8 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
9 position had been forcefully rejected by every single state regulator that had reviewed it.

10 n. Drafting the New Product Disclosure that contained false representations
11 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
12 true when they made them. These representations include, but are not limited to, stating that some
13 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
14 loans were made to Shapiro-affiliated entities and generated no revenue.

15 o. Making representations directly to investors that their investments were safe
16 and Woodbridge was not a Ponzi scheme.

17 564. By drafting these offering documents that the Investors relied upon when making
18 investment decisions, Terry and Davis Graham played a material, facilitating role in Woodbridge's
19 sale of securities by means of misrepresentations or omissions of material fact. Because of their
20 material assistance, Terry and Davis Graham are jointly and severally liable with Woodbridge
21 under California law.

22 565. Because Terry and Davis Graham are jointly and severally liable with Woodbridge
23 based upon their knowing and material assistance of Woodbridge's securities violations, they are
24 jointly and severally liable for rescission of the investors' purchases of securities in an amount to
25 be determined at trial, but believed to be in excess of \$200 million.

26
27
28

FORTY-FOURTH CAUSE OF ACTION

Aiding and Abetting Fraud

(Against Davis Graham, Terry, and DOES 1-100)

566. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

567. Woodbridge made materially false and misleading statements to investors in PPMs, FPCM documents, and the new product offering documents and New Product Disclosure, including, but not limited to:

a. Concealing that Woodbridge was paying millions of dollars in commissions to unregistered agents;

b. Misrepresenting that Woodbridge's business model was making loans to third parties when in fact it was predominately making loans to Shapiro-controlled entities;

c. Misrepresenting the findings of state regulatory investigations against Woodbridge; and

d. Concealing ongoing regulatory investigations.

568. Woodbridge was obligated to disclose the true facts to investors because the failure to disclose them rendered the Fund PPM, New Product Disclosure, and subsequent disclosure updates materially misleading.

569. The investors did not know the true facts.

570. Woodbridge intended to deceive investors into investing in Woodbridge by concealing or misrepresenting the true facts.

571. Had the investors known the concealed or true facts, they would not have purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a substantial factor in causing the investors' harm.

572. Terry and Davis Graham provided substantial assistance to Shapiro and Woodbridge in drafting the Fund 4 PPM, the new product offering documents, the New Product Disclosure contained therein, and subsequent disclosure updates to those documents, each of which included numerous statements and omissions of material fact that Terry and Davis Graham

1 knew were false or misleading and knew would be distributed to the investors in connection with
2 Woodbridge's sale of securities. These false and misleading statements and omissions include,
3 but are not limited, to:

4 a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a
5 maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis
6 Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales
7 agents.

8 b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred
9 dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution
10 based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and
11 Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied
12 on new investor money to make payments to investors.

13 c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited
14 investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate
15 whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any
16 particular financial acumen, and knew that several states were investigating Woodbridge for its
17 sale of securities to unaccredited investors or its failure to take reasonable steps to verify that
18 Investors were accredited.

19 d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing
20 through offering FPCM Notes, and failing to disclose the "incestuous relationship" between
21 Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was
22 making vanishingly few loans to legitimate third-party borrowers.

23 e. Developing the new product and drafting the offering documents for the
24 "new product," which was designed to mislead investors and regulators into thinking the
25 investment products were immune from regulation, when Terry and Davis Graham knew that
26 Woodbridge never planned to implement the product described in the memorandum and carried on
27 just like they had done before;

28 f. Stating in the Fund 4 PPM that Woodbridge's regulatory scrutiny was

1 caused “in large part” by the state’s arguing that FPCM Notes were a security, when in fact several
2 state regulators were investigating Woodbridge for significant securities law violations, including
3 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
4 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.
5 The offering documents drafted by Terry and Davis Graham made no mention of investigations
6 into these other issues.

7 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
8 Consent Order was entered into because Woodbridge was selling unlicensed securities, while
9 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
10 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
11 about the securities, prior regulatory proceedings, or that Woodbridge’s sales agents had been the
12 subject of prior proceedings filed by the SEC for securities fraud.

13 h. Representing in the Fund 4 PPM and New Product Disclosures that
14 Woodbridge had “determined it was appropriate under the circumstances to voluntarily and
15 unilaterally refund all FPCM loans by Texas lenders,” while failing to disclose the fact that,
16 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
17 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
18 their principal.

19 i. Disclosing in PPMs and the New Product Disclosure the regulatory
20 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
21 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

22 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
23 regulatory proceedings, while failing to disclose that Colorado and California regulators were
24 investigating Woodbridge for being a massive fraud and Ponzi scheme.

25 k. Drafting an update to the regulatory disclosure sections of the PPM and
26 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
27 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
28 were necessary to make the section not misleading as a whole. Terry’s disclosure update failed to

1 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
2 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
3 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
4 sections of the PPM and the New Product Disclosure materially misleading.

5 l. Drafting another update to the regulatory disclosure sections of the PPM
6 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
7 update failed to disclose other facts that he was aware of about investigations in California,
8 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated
9 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

10 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
11 are not securities subject to regulation by state and federal securities law regulators. Terry had no
12 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
13 position had been forcefully rejected by every single state regulator that had reviewed it.

14 n. Drafting the New Product Disclosure that contained false representations
15 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
16 true when they made them. These representations include, but are not limited to, stating that some
17 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
18 loans were made to Shapiro-affiliated entities and generated no revenue.

19 o. Making representations directly to investors that their investments were safe
20 and Woodbridge was not a Ponzi scheme.

21 573. Terry and Davis Graham knew that Woodbridge was going to use these misleading
22 documents to induce the investors to purchase securities.

23 574. Terry's and Davis Graham's conduct was a substantial factor in causing harm to the
24 investors.

25 575. The investors were harmed by the fraudulent conduct of Woodbridge that Terry and
26 Davis Graham knowingly and substantially assisted. As a direct and proximate result of such
27 conduct, the investors have suffered damages in an amount to be proven at trial but believed to be
28 in excess of \$200 million.

1 576. Terry's and Davis Graham's actions were undertaken intentionally and in
2 conscious disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and
3 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Terry and Davis
4 Graham and to deter similar conduct in the future.

5 **FORTY-FIFTH CAUSE OF ACTION**

6 **Aiding and Abetting Breach of Fiduciary Duty**

7 **(Against Davis Graham, Terry, and DOES 1-100)**

8 577. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
9 contained in the Complaint, and further alleges as follows:

10 578. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
11 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
12 bank accounts. By reason of his controlling positions, actions, and representations to the
13 investors, and by reason of the investors having deposited funds into Shapiro's control with the
14 understanding he would act in accordance with his promises in regard to the use of such funds,
15 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

16 579. By selling the investors FPCM Notes and Unit Offerings pursuant to false offering
17 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
18 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
19 duties owed to the investors.

20 580. Terry and Davis Graham substantially assisted Shapiro's breach of his fiduciary
21 duties by drafting false offering materials on his behalf. Terry and Davis Graham drafted the Fund
22 4 PPM, the "new product" offering documents and the New Product Disclosure contained therein,
23 and subsequent disclosure updates to those documents, each of which contained numerous
24 statements of material fact that Terry and Davis Graham knew were false or misleading and knew
25 would be distributed to the investors in connection with Woodbridge's sale of securities. These
26 false and misleading statements include, but are not limited, to:

27 a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a
28 maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis

1 Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales
2 agents.

3 b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred
4 dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution
5 based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and
6 Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied
7 on new investor money to make payments to investors.

8 c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited
9 investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate
10 whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any
11 particular financial acumen, and knew that several states were investigating Woodbridge for its
12 sale of securities to unaccredited investors or its failure to take reasonable steps to verify that
13 Investors were accredited.

14 d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing
15 through offering FPCM Notes, and failing to disclose the "incestuous relationship" between
16 Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was
17 making vanishingly few loans to legitimate third-party borrowers.

18 e. Developing the new product and drafting the offering documents for the
19 "new product," which was designed to mislead investors and regulators into thinking the
20 investment products were immune from regulation, when Terry and Davis Graham knew that
21 Woodbridge never planned to implement the product described in the memorandum and carried on
22 just like they had done before;

23 f. Stating in the Fund 4 PPM that Woodbridge's regulatory scrutiny was
24 caused "in large part" by the state's arguing that FPCM Notes were a security, when in fact several
25 state regulators were investigating Woodbridge for significant securities law violations, including
26 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
27 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.
28 The offering documents drafted by Terry and Davis Graham made no mention of investigations

1 into these other issues.

2 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
3 Consent Order was entered into because Woodbridge was selling unlicensed securities, while
4 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
5 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
6 about the securities, prior regulatory proceedings, or that Woodbridge's sales agents had been the
7 subject of prior proceedings filed by the SEC for securities fraud.

8 h. Representing in the Fund 4 PPM and New Product Disclosures that
9 Woodbridge had "determined it was appropriate under the circumstances to voluntarily and
10 unilaterally refund all FPCM loans by Texas lenders," while failing to disclose the fact that,
11 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
12 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
13 their principal.

14 i. Disclosing in PPMs and the New Product Disclosure the regulatory
15 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
16 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

17 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
18 regulatory proceedings, while failing to disclose that Colorado and California regulators were
19 investigating Woodbridge for being a massive fraud and Ponzi scheme.

20 k. Drafting an update to the regulatory disclosure sections of the PPM and
21 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
22 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
23 were necessary to make the section not misleading as a whole. Terry's disclosure update failed to
24 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
25 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
26 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
27 sections of the PPM and the New Product Disclosure materially misleading.

28 l. Drafting another update to the regulatory disclosure sections of the PPM

1 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
2 update failed to disclose other facts that he was aware of about investigations in California,
3 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated
4 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

5 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
6 are not securities subject to regulation by state and federal securities law regulators. Terry had no
7 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
8 position had been forcefully rejected by every single state regulator that had reviewed it.

9 n. Drafting the New Product Disclosure that contained false representations
10 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
11 true when they made them. These representations include, but are not limited to, stating that some
12 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
13 loans were made to Shapiro-affiliated entities and generated no revenue.

14 o. Making representations directly to investors that their investments were safe
15 and Woodbridge was not a Ponzi scheme.

16 581. Terry and Davis Graham knew that Shapiro was breaching his fiduciary duties to
17 the investors by inducing them to invest with false and misleading offering materials, including
18 the Fund 4 PPM, "new product" offering documents and the New Product Disclosure, and
19 subsequent disclosure updates to those documents.

20 582. As a result of Shapiro's breaches of his fiduciary duties to the investors that Terry
21 and Davis Graham knowingly and substantially assisted, the investors were harmed in an amount
22 to be determined at trial but believed to be in excess of \$200 million.

23 583. Davis Graham's and Terry's actions were undertaken intentionally and in
24 conscious disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and
25 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Terry and Davis
26 Graham and to deter similar conduct in the future.

FORTY-SIXTH CAUSE OF ACTION**Negligent Misrepresentation****(Against Davis Graham, Terry, and DOES 1-100)**

584. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

585. Terry and Davis Graham drafted the Fund 4 PPM, new product offering documents and New Product Disclosure, and subsequent disclosure updates to those documents, each of which contained false and misleading representations that Terry and Davis Graham either knew were false or had no reasonable grounds for believing were true when they made them. These false and misleading statements include, but are not limited, to:

a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales agents.

b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied on new investor money to make payments to investors.

c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any particular financial acumen, and knew that several states were investigating Woodbridge for its sale of securities to unaccredited investors or its failure to take reasonable steps to verify that Investors were accredited.

d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing through offering FPCM Notes, and failing to disclose the "incestuous relationship" between Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was

1 making vanishingly few loans to legitimate third-party borrowers.

2 e. Developing the new product and drafting the offering documents for the
3 “new product,” which was designed to mislead investors and regulators into thinking the
4 investment products were immune from regulation, when Terry and Davis Graham knew that
5 Woodbridge never planned to implement the product described in the memorandum and carried on
6 just like they had done before;

7 f. Stating in the Fund 4 PPM that Woodbridge’s regulatory scrutiny was
8 caused “in large part” by the state’s arguing that FPCM Notes were a security, when in fact several
9 state regulators were investigating Woodbridge for significant securities law violations, including
10 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
11 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.
12 The offering documents drafted by Terry and Davis Graham made no mention of investigations
13 into these other issues.

14 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
15 Consent Order was entered into because Woodbridge was selling unlicensed securities, while
16 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
17 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
18 about the securities, prior regulatory proceedings, or that Woodbridge’s sales agents had been the
19 subject of prior proceedings filed by the SEC for securities fraud.

20 h. Representing in the Fund 4 PPM and New Product Disclosures that
21 Woodbridge had “determined it was appropriate under the circumstances to voluntarily and
22 unilaterally refund all FPCM loans by Texas lenders,” while failing to disclose the fact that,
23 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
24 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
25 their principal.

26 i. Disclosing in PPMs and the New Product Disclosure the regulatory
27 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
28 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

1 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
2 regulatory proceedings, while failing to disclose that Colorado and California regulators were
3 investigating Woodbridge for being a massive fraud and Ponzi scheme.

4 k. Drafting an update to the regulatory disclosure sections of the PPM and
5 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
6 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
7 were necessary to make the section not misleading as a whole. Terry's disclosure update failed to
8 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
9 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
10 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
11 sections of the PPM and the New Product Disclosure materially misleading.

12 l. Drafting another update to the regulatory disclosure sections of the PPM
13 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
14 update failed to disclose other facts that he was aware of about investigations in California,
15 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated
16 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

17 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
18 are not securities subject to regulation by state and federal securities law regulators. Terry had no
19 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
20 position had been forcefully rejected by every single state regulator that had reviewed it.

21 n. Drafting the New Product Disclosure that contained false representations
22 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
23 true when they made them. These representations include, but are not limited to, stating that some
24 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
25 loans were made to Shapiro-affiliated entities and generated no revenue.

26 o. Making representations directly to investors that their investments were safe
27 and Woodbridge was not a Ponzi scheme.

28 586. Because Terry and Davis Graham knew that these documents that they drafted

1 would be circulated to and relied upon by prospective investors, Terry owed the Investors a duty
2 of care to make sure that his representations were true and reasonable.

3 587. Terry's conduct in drafting these false and misleading offering documents and
4 disclosures fell below the applicable standard of care, because Terry failed to use the skill and care
5 that a reasonably careful attorney would have used under similar circumstances.

6 588. Investors reasonably relied on the false representations in the PPM and New
7 Product Disclosure when they purchased FPCM Notes and Fund Offerings. Had they known the
8 true facts, they would have not purchased the securities.

9 589. Terry's and Davis Graham's negligent conduct was a substantial factor in causing
10 the investors' harm.

11 590. As a direct and proximate result of Terry's and Davis Graham's negligent conduct
12 described above, the investors were harmed in an amount to be determined at trial, but believed to
13 be in excess of \$200 million.

14 **FORTY-SEVENTH CAUSE OF ACTION**

15 **Professional Negligence**

16 **(Against Davis Graham, Terry, and DOES 1-100)**

17 591. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
18 contained in the Complaint, and further alleges as follows:

19 592. Terry and Davis Graham drafted the Fund 4 PPM, new product offering documents
20 and New Product Disclosure, and subsequent disclosure updates to those documents, each of
21 which contained false representations that Terry knew were false or had no reasonable grounds for
22 believing were true when he made them. These false and misleading statements include, but are
23 not limited, to:

24 a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a
25 maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis
26 Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales
27 agents.

28 b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred

1 dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution
2 based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and
3 Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied
4 on new investor money to make payments to investors.

5 c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited
6 investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate
7 whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any
8 particular financial acumen, and knew that several states were investigating Woodbridge for its
9 sale of securities to unaccredited investors or its failure to take reasonable steps to verify that
10 investors were accredited.

11 d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing
12 through offering FPCM Notes, and failing to disclose the "incestuous relationship" between
13 Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was
14 making vanishingly few loans to legitimate third-party borrowers.

15 e. Developing the new product and drafting the offering documents for the
16 "new product," which was designed to mislead investors and regulators into thinking the
17 investment products were immune from regulation, when Terry and Davis Graham knew that
18 Woodbridge never planned to implement the product described in the memorandum and carried on
19 just like they had done before;

20 f. Stating in the Fund 4 PPM that Woodbridge's regulatory scrutiny was
21 caused "in large part" by the state's arguing that FPCM Notes were a security, when in fact several
22 state regulators were investigating Woodbridge for significant securities law violations, including
23 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
24 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.
25 The offering documents drafted by Terry and Davis Graham made no mention of investigations
26 into these other issues.

27 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
28 Consent Order was entered into because Woodbridge was selling unlicensed securities, while

1 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
2 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
3 about the securities, prior regulatory proceedings, or that Woodbridge's sales agents had been the
4 subject of prior proceedings filed by the SEC for securities fraud.

5 h. Representing in the Fund 4 PPM and New Product Disclosures that
6 Woodbridge had "determined it was appropriate under the circumstances to voluntarily and
7 unilaterally refund all FPCM loans by Texas lenders," while failing to disclose the fact that,
8 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
9 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
10 their principal.

11 i. Disclosing in PPMs and the New Product Disclosure the regulatory
12 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
13 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

14 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
15 regulatory proceedings, while failing to disclose that Colorado and California regulators were
16 investigating Woodbridge for being a massive fraud and Ponzi scheme.

17 k. Drafting an update to the regulatory disclosure sections of the PPM and
18 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
19 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that
20 were necessary to make the section not misleading as a whole. Terry's disclosure update failed to
21 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
22 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
23 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
24 sections of the PPM and the New Product Disclosure materially misleading.

25 l. Drafting another update to the regulatory disclosure sections of the PPM
26 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
27 update failed to disclose other facts that he was aware of about investigations in California,
28 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated

1 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

2 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
3 are not securities subject to regulation by state and federal securities law regulators. Terry had no
4 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
5 position had been forcefully rejected by every single state regulator that had reviewed it.

6 n. Drafting the New Product Disclosure that contained false representations
7 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
8 true when they made them. These representations include, but are not limited to, stating that some
9 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
10 loans were made to Shapiro-affiliated entities and generated no revenue.

11 o. Making representations directly to investors that their investments were safe
12 and Woodbridge was not a Ponzi scheme.

13 593. Terry and Davis Graham knew that the Fund 4 PPM and New Product Disclosure
14 would be distributed to investors, and would be used to solicit investors into purchasing Units and
15 FPCM Notes, and therefore owed a duty of care to the investors.

16 594. Terry's and Davis Graham's conduct in drafting these false and misleading offering
17 documents and disclosures fell below the standard of care that a reasonably careful attorney would
18 have used under similar circumstances.

19 595. Terry's and Davis Graham's negligence was a substantial factor in causing the
20 investors' harm.

21 596. As a direct and proximate result of Terry's and Davis Graham's negligent conduct
22 described above, the investors were harmed in an amount to be determined at trial, but believed to
23 be in excess of \$200 million.

24 **FORTY-EIGHTH CAUSE OF ACTION**

25 **Aiding and Abetting Conversion**

26 **(Against Davis Graham, Terry, and DOES 1-100)**

27 597. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
28 contained in the Complaint, and further alleges as follows:

1 598. Each investor in Fund 4 provided an identifiable sum of money to Woodbridge.

2 599. At all relevant times, these investors had a right to immediate possession of their
3 property transferred to Woodbridge.

4 600. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
5 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
6 bank accounts.

7 601. Exercising such control and using his access to the property that the investors
8 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
9 their property by, among other things, misappropriating, commingling, and otherwise misusing
10 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
11 converted investors' funds provided to Woodbridge by, among other things:

12 a. Funneling the investors' money into LLCs that Shapiro controlled, thereby
13 allowing Shapiro to "pocket" their money with entities that he controlled;

14 b. Using their money to pay Woodbridge's operations costs;

15 c. Using their money to pay false "profits" and "interest" payments to earlier
16 investors;

17 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
18 including using their funds to pay for his mansion home and home renovations, travel and charter
19 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
20 collection, and jewelry; and

21 e. Misappropriating their money to pay Shapiro's personal income taxes.

22 602. Shapiro's interference with the investors' right to possession was knowing and
23 intentional.

24 603. Terry and Davis Graham substantially assisted Shapiro's conversion of the
25 investors' property by drafting false and misleading offering documents and disclosure documents
26 prepared for the purpose of inducing investors to provide money to Woodbridge, which Shapiro
27 and Woodbridge in turn planned to convert for their own, undisclosed unlawful purposes. In
28 particular, Terry and Davis Graham drafted the Fund 4 PPM, new product offering documents and

1 New Product Disclosure, and subsequent disclosure updates to those documents, each of which
2 contained false representations that Terry knew were false or had no reasonable grounds for
3 believing were true when he made them. These false and misleading statements include, but are
4 not limited, to:

5 a. Stating in the Fund 4 PPM that Woodbridge reserved the right to pay a
6 maximum of \$7.5 million in commissions to licensed broker/dealers when Terry and Davis
7 Graham knew that Woodbridge regularly paid millions in commissions to unregistered sales
8 agents.

9 b. Stating in the Fund 4 PPM that Unit Holders would receive 10% preferred
10 dividends and that, at the end of the Unit's five-year term, would also be entitled to a distribution
11 based on Woodbridge's profits, when Terry and Davis Graham knew that in fact Fund 4 and
12 Woodbridge were not generating any profits because Woodbridge was a Ponzi scheme that relied
13 on new investor money to make payments to investors.

14 c. Stating in the Fund 4 PPM that Fund 4 was offering Units only to accredited
15 investors, when Terry and Davis Graham knew that Woodbridge often did not require or evaluate
16 whether prospective Unit Holders were "sophisticated," "accredited," or otherwise had any
17 particular financial acumen, and knew that several states were investigating Woodbridge for its
18 sale of securities to unaccredited investors or its failure to take reasonable steps to verify that
19 Investors were accredited.

20 d. Stating in the Fund 4 PPM that Fund 4 will obtain additional financing
21 through offering FPCM Notes, and failing to disclose the "incestuous relationship" between
22 Woodbridge entities and the Shapiro-affiliated LLCs, while knowing that Woodbridge was
23 making vanishingly few loans to legitimate third-party borrowers.

24 e. Developing the new product and drafting the offering documents for the
25 "new product," which was designed to mislead investors and regulators into thinking the
26 investment products were immune from regulation, when Terry and Davis Graham knew that
27 Woodbridge never planned to implement the product described in the memorandum and carried on
28 just like they had done before;

1 f. Stating in the Fund 4 PPM that Woodbridge’s regulatory scrutiny was
2 caused “in large part” by the state’s arguing that FPCM Notes were a security, when in fact several
3 state regulators were investigating Woodbridge for significant securities law violations, including
4 using unregistered broker-dealers; failing to disclose compensation arrangements with referrers;
5 selling securities using fraudulent misrepresentations and omissions; and being a Ponzi scheme.
6 The offering documents drafted by Terry and Davis Graham made no mention of investigations
7 into these other issues.

8 g. Stating in the Fund 4 PPM and New Product Disclosure that the Texas
9 Consent Order was entered into because Woodbridge was selling unlicensed securities, while
10 failing to disclose the prior Texas cease and desist order, in which the Texas State Securities
11 Board had also found that Woodbridge violated Texas law, by failing to disclose material facts
12 about the securities, prior regulatory proceedings, or that Woodbridge’s sales agents had been the
13 subject of prior proceedings filed by the SEC for securities fraud.

14 h. Representing in the Fund 4 PPM and New Product Disclosures that
15 Woodbridge had “determined it was appropriate under the circumstances to voluntarily and
16 unilaterally refund all FPCM loans by Texas lenders,” while failing to disclose the fact that,
17 pursuant to the Texas Undertaking, Woodbridge was required to offer full rescission within 30
18 days to all Texas residents who had purchased FPCM Notes and had not yet received a return of
19 their principal.

20 i. Disclosing in PPMs and the New Product Disclosure the regulatory
21 proceedings in Massachusetts, Texas, and Arizona, while failing to disclose other regulatory
22 proceedings that Terry was aware of, including the SEC, California and Colorado investigations.

23 j. Disclosing facts in Fund 4 PPM and New Product Disclosure about some
24 regulatory proceedings, while failing to disclose that Colorado and California regulators were
25 investigating Woodbridge for being a massive fraud and Ponzi scheme.

26 k. Drafting an update to the regulatory disclosure sections of the PPM and
27 New Product Disclosure in April 2017 that was materially misleading because it disclosed some
28 facts about the regulatory proceedings against Woodbridge, but failed to disclose other facts that

1 were necessary to make the section not misleading as a whole. Terry's disclosure update failed to
2 disclose the investigations in California, Colorado, Idaho, and Indiana that he was aware of. He
3 also failed to disclose that it was more likely than not that the SEC was coordinating the states'
4 investigations of Woodbridge. These omissions rendered the updated regulatory disclosure
5 sections of the PPM and the New Product Disclosure materially misleading.

6 l. Drafting another update to the regulatory disclosure sections of the PPM
7 and New Product Disclosure in September 2017 that was again materially misleading. Terry's
8 update failed to disclose other facts that he was aware of about investigations in California,
9 Colorado, Idaho, Indiana, New Jersey, and Oregon. These omissions rendered the updated
10 regulatory disclosure sections of the PPM and the New Product Disclosure materially misleading.

11 m. Stating in the New Product Disclosure the legal opinion that FPCM Notes
12 are not securities subject to regulation by state and federal securities law regulators. Terry had no
13 reasonable grounds for believing this opinion was credible when he wrote it, and knew that this
14 position had been forcefully rejected by every single state regulator that had reviewed it.

15 n. Drafting the New Product Disclosure that contained false representations
16 that Terry and Davis Graham knew were false or had no reasonable grounds for believing were
17 true when they made them. These representations include, but are not limited to, stating that some
18 of the loans would be made to borrowers affiliated with Woodbridge. In fact, almost all of the
19 loans were made to Shapiro-affiliated entities and generated no revenue.

20 o. Making representations directly to investors that their investments were safe
21 and Woodbridge was not a Ponzi scheme.

22 604. Terry and Davis Graham knew that Shapiro was converting the investors' property.
23 Indeed, they were aware of the "incestuous relationship" between Woodbridge entities and the
24 Shapiro-affiliated LLCs and that Shapiro was funneling money to LLCs that he controlled and
25 owned either directly or indirectly.

26 605. As a proximate result of Woodbridge's conversion of their property that Terry and
27 Davis Graham knowingly and substantially assisted, the investors have been harmed in an amount
28 to be determined at trial, but believed to be in excess of \$200 million.

1 606. Terry's and Davis Graham's actions were undertaken intentionally and in
2 conscious disregard of the investors' rights. In addition, these acts were malicious, oppressive,
3 and fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Terry and Davis
4 Graham and to deter similar conduct in the future.

5 **FORTY-NINTH CAUSE OF ACTION**

6 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

7 **(Against Robinson, Chalian, and DOES 1-100)**

8 607. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
9 contained in the Complaint, and further alleges as follows:

10 608. As set forth above, Woodbridge offered to sell securities in the State of California
11 by means of numerous written and oral communications including untrue statements of material
12 fact or omitting to state material facts necessary to make the statements made, in the light of the
13 circumstances under which the statements were made, not misleading. Among other materially
14 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were
15 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third
16 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
17 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
18 (iii) issued offering documents that falsely characterized the regulatory proceedings against
19 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
20 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
21 sold by unlicensed ones.

22 609. Chalian and Robinson materially assisted in Woodbridge's actions to sell securities
23 using written or oral communications that included numerous untrue statements of material fact,
24 and numerous omissions of material fact that were necessary to make other statements, in light of
25 the circumstances under which the statements were made, not misleading. Specifically, Chalian
26 and Robinson materially assisted Woodbridge's securities fraud by:

27 a. Creating Bridge Loan Fund 1, which was a "feeder fund" formed for the
28 purpose of sustaining the Ponzi scheme by raising new investor money through private placement

offerings, and then re-investing those funds into other, already-established Woodbridge Funds to facilitate the financing of FPCM transactions;

b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund would make loans to other Woodbridge Funds that would then be used to facilitate those Funds' financing of "separate third-party commercial lending transactions." The Bridge Loan Fund 1 PPM explained that these loans to the Funds would be secured by commercial mortgages held by the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the Woodbridge Funds were not making loans to "separate third-party commercial" borrowers. Chalian and Robinson knew these statements were false when they drafted the PPM;

c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the Woodbridge Funds' loans would be made to entities that were affiliated with and controlled by Shapiro, rather than to independent third parties; and

d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would "reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit sold)." This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

610. By drafting the Bridge Loan Fund 1 PPM, Chalian and Robinson played a material, facilitating role in Woodbridge's sale of securities by means of misrepresentations or omissions of material fact. Because of Chalian's and Robinson's material assistance, they are jointly and severally liable with Woodbridge under California law.

611. Because Chalian and Robinson are jointly and severally liable with Woodbridge based upon their knowing and material assistance of Woodbridge's securities violations, they are jointly and severally liable for rescission of the investors' purchases of securities in an amount to be determined at trial, but believed to be in excess of \$5 million.

FIFTIETH CAUSE OF ACTION

Aiding and Abetting Fraud

(Against Robinson, Chalian, and DOES 1-100)

612. Plaintiff repeats and realleges each and every foregoing and subsequent allegation

1 contained in the Complaint, and further alleges as follows:

2 613. Woodbridge made materially false and misleading statements to investors in PPMs,
3 FPCM documents, and the new product offering documents and New Product Disclosure,
4 including, but not limited to:

5 a. Concealing that Woodbridge was paying millions of dollars in commissions
6 to unregistered agents;

7 b. Misrepresenting that Woodbridge's business model was making loans to
8 third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled
9 entities;

10 c. Misrepresenting the findings of state regulatory investigations against
11 Woodbridge; and

12 d. Concealing ongoing regulatory investigations.

13 614. Woodbridge was obligated to disclose the true facts to investors because the failure
14 to disclose them rendered the Fund PPMs, the FPCM offering documents, the "new product"
15 offering documents and New Product Disclosure, and subsequent disclosure updates to those
16 documents materially misleading.

17 615. The investors did not know the true facts.

18 616. Woodbridge intended to deceive investors into investing in Woodbridge by
19 concealing or misrepresenting the true facts.

20 617. Had the investors known the concealed or true facts, they would not have
21 purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a
22 substantial factor in causing the investors' harm.

23 618. Chalian and Robinson provided substantial assistance to Woodbridge's fraud by:

24 a. Creating Bridge Loan Fund 1, which was a "feeder fund" formed for the
25 purpose of sustaining the Ponzi scheme by raising new investor money through private placement
26 offerings, and then re-investing those funds into other, already-established Woodbridge Funds to
27 facilitate the financing of FPCM transactions;

28 b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund

1 would make loans to other Woodbridge Funds that would then be used to facilitate those Funds’
2 financing of “separate third-party commercial lending transactions.” The Bridge Loan Fund 1
3 PPM explained that these loans to the Funds would be secured by commercial mortgages held by
4 the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the
5 Woodbridge Funds were not making loans to “separate third-party commercial” borrowers.
6 Chalian and Robinson knew these statements were false when they drafted the PPM;

7 c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the
8 Woodbridge Funds’ loans would be made to entities that were affiliated with and controlled by
9 Shapiro, rather than to independent third parties; and

10 d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would
11 “reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit
12 sold).” This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-
13 dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

14 619. Chalian and Robinson knew that the Bridge Loan Fund 1 PPM was false and
15 misleading and that Woodbridge planned to distribute it to the investors to induce them to
16 purchase Woodbridge’s securities.

17 620. Chalian’s and Robinson’s conduct was a substantial factor in causing harm to the
18 investors.

19 621. The investors were harmed by the fraudulent conduct of Woodbridge that Chalian
20 and Robinson knowingly and substantially assisted. As a direct and proximate result of such
21 conduct, the investors have suffered damages in an amount to be proven at trial but believed to be
22 in excess of \$5 million.

23 622. Chalian’s and Robinson’s actions were undertaken intentionally and in conscious
24 disregard of Plaintiff’s rights. In addition, these acts were malicious, oppressive, and fraudulent.
25 Plaintiff should be awarded punitive damages sufficient to punish Chalian and Robinson and to
26 deter similar conduct in the future.

FIFTY-FIRST CAUSE OF ACTION**Aiding and Abetting Breach of Fiduciary Duty****(Against Robinson, Chalian, and DOES 1-100)**

623. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

624. At all relevant times, Shapiro was the sole individual controlling Woodbridge and all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's bank accounts. By reason of his controlling positions, actions, and representations to the investors, and by reason of the investors having deposited funds into Shapiro's control with the understanding he would act in accordance with his promises in regard to the use of such funds, Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

625. By selling the Investors FPCM Notes and Unit Offerings pursuant to false offering materials and false FPCM documents; misappropriating, commingling, and otherwise misusing investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary duties owed to the investors.

626. Chalian and Robinson substantially assisted Shapiro's breach of his fiduciary duties by:

a. Creating Bridge Loan Fund 1, which was a "feeder fund" formed for the purpose of sustaining the Ponzi scheme by raising new investor money through private placement offerings, and then re-investing those funds into other, already-established Woodbridge Funds to facilitate the financing of FPCM transactions;

b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund would make loans to other Woodbridge Funds that would then be used to facilitate those Funds' financing of "separate third-party commercial lending transactions." The Bridge Loan Fund 1 PPM explained that these loans to the Funds would be secured by commercial mortgages held by the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the Woodbridge Funds were not making loans to "separate third-party commercial" borrowers.

Chalian and Robinson knew these statements were false when they drafted the PPM;

1 c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the
2 Woodbridge Funds' loans would be made to entities that were affiliated with and controlled by
3 Shapiro, rather than to independent third parties; and

4 d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would
5 "reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit
6 sold)." This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-
7 dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

8 627. Chalian and Robinson knew that Shapiro was breaching his fiduciary duties to the
9 investors by inducing them to invest in Woodbridge's securities through false PPMs and offering
10 materials.

11 628. As a result of Shapiro's breaches of his fiduciary duties to the investors that
12 Chalian and Robinson knowingly and substantially assisted, the investors were harmed in an
13 amount to be determined at trial but believed to be in excess of \$5 million.

14 629. Chalian's and Robinson's actions were undertaken intentionally and in conscious
15 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
16 Plaintiff should be awarded punitive damages sufficient to punish Chalian and Robinson and to
17 deter similar conduct in the future.

18 **FIFTY-SECOND CAUSE OF ACTION**

19 **Negligent Misrepresentation**

20 **(Against Robinson, Chalian, and DOES 1-100)**

21 630. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
22 contained in the Complaint, and further alleges as follows:

23 631. Chalian and Robinson substantially assisted the Woodbridge Ponzi Scheme by
24 drafting the Bridge Loan Fund 1 PPM, which contained false and misleading statements and
25 concealments that they knew were false and misleading, or had no reasonable grounds for
26 believing such conclusion was true when they made it. Such substantial assistance by Chalian and
27 Robinson include:

28 a. Creating Bridge Loan Fund 1, which was a "feeder fund" formed for the

1 purpose of sustaining the Ponzi scheme by raising new investor money through private placement
2 offerings, and then re-investing those funds into other, already-established Woodbridge Funds to
3 facilitate the financing of FPCM transactions;

4 b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund
5 would make loans to other Woodbridge Funds that would then be used to facilitate those Funds'
6 financing of "separate third-party commercial lending transactions." The Bridge Loan Fund 1
7 PPM explained that these loans to the Funds would be secured by commercial mortgages held by
8 the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the
9 Woodbridge Funds were not making loans to "separate third-party commercial" borrowers.
10 Chalian and Robinson knew these statements were false when they drafted the PPM;

11 c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the
12 Woodbridge Funds' loans would be made to entities that were affiliated with and controlled by
13 Shapiro, rather than to independent third parties; and

14 d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would
15 "reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit
16 sold)." This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-
17 dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

18 632. Because Chalian and Robinson knew that the Bailey Opinion Memo would be
19 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
20 their representations were true, reasonable, and not misleading.

21 633. Chalian's and Robinson's conduct in drafting the Bridge Loan Fund 1 PPM fell
22 below the applicable standard of care, as they failed to use the skill and care that a reasonably
23 careful attorney would have used under similar circumstances.

24 634. Investors reasonably relied on the false representations and assurances in the
25 Bridge Loan Fund 1 PPM when the investors purchased their investments in Woodbridge. Had
26 they known the true facts, they would have not purchased the securities.

27 635. Chalian's and Robinson's negligent conduct was a substantial factor in causing the
28 investors' harm.

636. As a direct and proximate result of Chalian's and Robinson's negligent conduct described above, the investors were harmed in an amount to be determined at trial, but believed to be in excess of \$5 million.

FIFTY-THIRD CAUSE OF ACTION

Professional Negligence

(Against Robinson, Chalian, and DOES 1-100)

637. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

638. Chalian and Robinson substantially assisted the Woodbridge Ponzi Scheme by drafting the Bridge Loan Fund 1 PPM, which contained false and misleading statements and concealments that they knew were false and misleading, or had no reasonable grounds for believing such conclusion was true when they made it. Such substantial assistance by Chalian and Robinson include:

a. Creating Bridge Loan Fund 1, which was a “feeder fund” formed for the purpose of sustaining the Ponzi scheme by raising new investor money through private placement offerings, and then re-investing those funds into other, already-established Woodbridge Funds to facilitate the financing of FPCM transactions;

b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund would make loans to other Woodbridge Funds that would then be used to facilitate those Funds’ financing of “separate third-party commercial lending transactions.” The Bridge Loan Fund 1 PPM explained that these loans to the Funds would be secured by commercial mortgages held by the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the Woodbridge Funds were not making loans to “separate third-party commercial” borrowers. Chalian and Robinson knew these statements were false when they drafted the PPM;

c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the Woodbridge Funds' loans would be made to entities that were affiliated with and controlled by Shapiro, rather than to independent third parties; and

d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would

1 “reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit
2 sold).” This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-
3 dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

4 639. Because Chalian and Robinson knew that the Bailey Opinion Memo would be
5 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
6 their representations were true, reasonable, and not misleading.

7 640. Chalian’s and Robinson’s conduct in drafting the Bridge Loan Fund 1 PPM fell
8 below the applicable standard of care, as they failed to use the skill and care that a reasonably
9 careful attorney would have used under similar circumstances.

10 641. Investors reasonably relied on the false representations and assurances in the
11 Bridge Loan Fund 1 PPM when the investors purchased their investments in Woodbridge. Had
12 they known the true facts, they would have not purchased the securities.

13 642. Chalian’s and Robinson’s negligent conduct was a substantial factor in causing the
14 investors’ harm.

15 643. As a direct and proximate result of Chalian’s and Robinson’s negligent conduct
16 described above, the investors were harmed in an amount to be determined at trial, but believed to
17 be in excess of \$5 million.

18 **FIFTY-FOURTH CAUSE OF ACTION**

19 **Aiding and Abetting Conversion**

20 **(Against Robinson, Chalian, and DOES 1-100)**

21 644. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
22 contained in the Complaint, and further alleges as follows:

23 645. Each investor provided an identifiable sum of money to Woodbridge.

24 646. At all relevant times, these investors had a right to immediate possession of their
25 property transferred to Woodbridge.

26 647. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
27 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge’s
28 bank accounts.

1 648. Exercising such control and using his access to the property that the investors
2 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
3 their property by, among other things, misappropriating, commingling, and otherwise misusing
4 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro
5 converted investors' funds provided to Woodbridge by, among other things:

6 a. Funneling the investors' money into LLCs that were affiliated with and
7 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
8 controlled;

9 b. Using their money to pay Woodbridge's operations costs;

10 c. Using their money to pay false "profits" and "interest" payments to earlier
11 investors;

12 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
13 including using their funds to pay for his mansion home and home renovations, travel and charter
14 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
15 collection, and jewelry; and

16 e. Misappropriating their money to pay Shapiro's personal income taxes.

17 649. Shapiro's and Woodbridge's interference with the investors' right to possession
18 was knowing and intentional.

19 650. Chalian and Robinson substantially assisted Shapiro's conversion by:

20 a. Creating Bridge Loan Fund 1, which was a "feeder fund" formed for the
21 purpose of sustaining the Ponzi scheme by raising new investor money through private placement
22 offerings, and then re-investing those funds into other, already-established Woodbridge Funds to
23 facilitate the financing of FPCM transactions;

24 b. Drafting the Bridge Loan Fund 1 PPM, which falsely stated that the Fund
25 would make loans to other Woodbridge Funds that would then be used to facilitate those Funds'
26 financing of "separate third-party commercial lending transactions." The Bridge Loan Fund 1
27 PPM explained that these loans to the Funds would be secured by commercial mortgages held by
28 the Funds and collaterally assigned to Bridge Loan Fund 1. These statements were false, as the

1 Woodbridge Funds were not making loans to “separate third-party commercial” borrowers.

2 Chalian and Robinson knew these statements were false when they drafted the PPM;

3 c. Failing to disclose in the Bridge Loan Fund 1 PPM that most of the
4 Woodbridge Funds’ loans would be made to entities that were affiliated with and controlled by
5 Shapiro, rather than to independent third parties; and

6 d. Falsely representing in the Bridge Loan Fund 1 PPM that the Fund would
7 “reserv[e] up to \$3.75 million for commissions to licensed broker/dealers (up to \$7,500 per Unit
8 sold).” This too was false. Woodbridge unlawfully paid commissions to unlicensed broker-
9 dealers. Chalian and Robinson knew these statements were false when they drafted the PPM.

10 651. Chalian and Robinson knew that Shapiro was converting the investors’ property.

11 652. As a proximate result of Woodbridge’s conversion of their property that Chalian
12 and Robinson knowingly and substantially assisted, the investors have been harmed in an amount
13 to be determined at trial, but believed to be in excess of \$5 million.

14 653. Chalian’s and Robinson’s actions were undertaken intentionally and in conscious
15 disregard of the investors’ rights. In addition, these acts were malicious, oppressive, and
16 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Chalian and
17 Robinson and to deter similar conduct in the future.

18 **FIFTY-FIFTH CAUSE OF ACTION**

19 **Aiding and Abetting Securities Fraud, California Corp. Code §§ 25401, 25504.1 et seq.**

20 **(Against Finn, Balmer, and DOES 1-100)**

21 654. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
22 contained in the Complaint, and further alleges as follows:

23 655. As set forth above, Woodbridge offered to sell securities in the State of California
24 by means of numerous written and oral communications including untrue statements of material
25 fact or omitting to state material facts necessary to make the statements made, in the light of the
26 circumstances under which the statements were made, not misleading. Among other materially
27 false and misleading statements, Woodbridge (i) misrepresented that the FPCM investments were
28 not securities; (ii) falsely stated that investor funds would be used to make mortgage loans to third

1 parties, when in fact they were misappropriated by Shapiro, used by Shapiro to pay Woodbridge's
2 operations costs, and paid as false "profits" to earlier investors as part of a massive Ponzi scheme;
3 (iii) issued offering documents that falsely characterized the regulatory proceedings against
4 Woodbridge while concealing several regulatory proceedings altogether; and (iv) incorrectly
5 stated that its offerings would be sold by licensed broker-dealers, when in fact they were primarily
6 sold by unlicensed ones.

7 656. Balmer and Finn materially assisted in Woodbridge's actions to sell securities using
8 written or oral communications that included numerous untrue statements of material fact, and
9 numerous omissions of material fact that were necessary to make other statements, in light of the
10 circumstances under which the statements were made, not misleading. Finn and Balmer
11 materially assisted the Ponzi scheme by creating the "feeder funds" and the offering documents for
12 those funds, which were used to raise new investor money, and then would funnel that money into
13 the Woodbridge Funds. Although Finn and Balmer set up these feeder funds at the direction of
14 and on behalf of Woodbridge, they misled investors by drafting the offering documents for the
15 feeder funds to create the false appearance that the feeder funds were distinct and independent
16 from Woodbridge. Finn thereby assisted Woodbridge in obscuring the relationship and affiliation
17 between the new feeder funds and Woodbridge by intentionally using different formatting and
18 structure for the feeder funds' offering materials, in order to "emphasize the distinct nature of the
19 access funds." Finn and Balmer further knew that the offering materials for the feeder funds
20 contained materially false statements and omissions that misrepresented and concealed the nature
21 of the Woodbridge Ponzi scheme.

22 657. By setting up the feeder funds and drafting their offering materials, Balmer and
23 Finn played a material, facilitating role in Woodbridge's sale of securities by means of
24 misrepresentations or omissions of material fact. Because of Balmer's and Finn's material
25 assistance, they are jointly and severally liable with Woodbridge under California law.

26 658. Because Balmer and Finn are jointly and severally liable with Woodbridge based
27 upon their knowing and material assistance of Woodbridge's securities violations, they are jointly
28 and severally liable for rescission of the investors' purchases of securities in an amount to be

determined at trial, but believed to be in excess of \$5 million.

FIFTY-SIXTH CAUSE OF ACTION

Aiding and Abetting Fraud

(Against Finn, Balmer, and DOES 1-100)

659. Plaintiff repeats and realleges each and every foregoing and subsequent allegation contained in the Complaint, and further alleges as follows:

660. Woodbridge made materially false and misleading statements to investors in PPMs, FPCM documents, and the new product offering documents and New Product Disclosures, including, but not limited to:

a. Concealing that Woodbridge was paying millions of dollars in commissions to unregistered agents;

b. Misrepresenting that Woodbridge's business model was making loans to third parties when in fact it was predominately making loans to Shapiro-affiliated and controlled entities;

c. Misrepresenting the findings of state regulatory investigations against Woodbridge; and

d. Concealing ongoing regulatory investigations.

661. Woodbridge was obligated to disclose the true facts to investors because the failure to disclose them rendered the Fund PPMs, the FPCM offering documents, the "new product" offering documents and New Product Disclosure, and subsequent disclosure updates to those documents materially misleading.

662. The investors did not know the true facts.

663. Woodbridge intended to deceive investors into investing in Woodbridge by concealing or misrepresenting the true facts.

664. Had the investors known the concealed or true facts, they would not have purchased securities from Woodbridge. Woodbridge's concealment and misstatements were a substantial factor in causing the investors' harm.

665. Balmer and Finn provided substantial assistance to Woodbridge's Ponzi scheme by

1 creating the “feeder funds” and the offering documents for those funds, which were used to raise
2 new investor money, and then would funnel that money into the Woodbridge Funds. Although
3 Finn and Balmer set up these feeder funds at the direction of and on behalf of Woodbridge, they
4 misled investors by drafting the offering documents for the feeder funds to create the false
5 appearance that the feeder funds were distinct and independent from Woodbridge. Finn thereby
6 assisted Woodbridge in obscuring the relationship and affiliation between the new feeder funds
7 and Woodbridge by intentionally using different formatting and structure for the feeder funds’
8 offering materials, in order to “emphasize the distinct nature of the access funds.” Finn and
9 Balmer further knew that the offering materials for the feeder funds contained materially false
10 statements and omissions that misrepresented and concealed the nature of the Woodbridge Ponzi
11 scheme.

12 666. Finn’s and Balmer’s conduct was a substantial factor in causing harm to the
13 investors.

14 667. The investors were harmed by the fraudulent conduct of Woodbridge that Finn and
15 Balmer knowingly and substantially assisted. As a direct and proximate result of such conduct,
16 the investors have suffered damages in an amount to be proven at trial but believed to be in excess
17 of \$5 million.

18 668. Finn’s and Balmer’s actions were undertaken intentionally and in conscious
19 disregard of Plaintiff’s rights. In addition, these acts were malicious, oppressive, and fraudulent.
20 Plaintiff should be awarded punitive damages sufficient to punish Finn and Balmer and to deter
21 similar conduct in the future.

22 **FIFTY-SEVENTH CAUSE OF ACTION**

23 **Aiding and Abetting Breach of Fiduciary Duty**

24 **(Against Finn, Balmer, and DOES 1-100)**

25 669. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
26 contained in the Complaint, and further alleges as follows:

27 670. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
28 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge’s

1 bank accounts. By reason of his controlling positions, actions, and representations to the
2 investors, and by reason of the investors having deposited funds into Shapiro's control with the
3 understanding he would act in accordance with his promises in regard to the use of such funds,
4 Shapiro owed investors fiduciary duties of loyalty and care and to deal honestly and in good faith.

5 671. By selling the Investors FPCM Notes and Unit Offerings pursuant to false offering
6 materials and false FPCM documents; misappropriating, commingling, and otherwise misusing
7 investor funds; and operating Woodbridge as a massive Ponzi scheme, Shapiro breached fiduciary
8 duties owed to the investors.

9 672. Balmer and Finn substantially assisted Shapiro's breach of his fiduciary duties by
10 by creating the "feeder funds" and the offering documents for those funds, which were used to
11 raise new investor money, and then would funnel that money into the Woodbridge Funds.
12 Although Finn and Balmer set up these feeder funds at the direction of and on behalf of
13 Woodbridge, they misled investors by drafting the offering documents for the feeder funds to
14 create the false appearance that the feeder funds were distinct and independent from Woodbridge.
15 Finn thereby assisted Woodbridge in obscuring the relationship and affiliation between the new
16 feeder funds and Woodbridge by intentionally using different formatting and structure for the
17 feeder funds' offering materials, in order to "emphasize the distinct nature of the access funds."
18 Finn and Balmer further knew that the offering materials for the feeder funds contained materially
19 false statements and omissions that misrepresented and concealed the nature of the Woodbridge
20 Ponzi scheme.

21 673. Finn and Balmer knew that Shapiro was breaching his fiduciary duties to the
22 investors by providing them with false offering materials and false FPCM documents;
23 misappropriating, commingling, and otherwise misusing investor funds; and operating
24 Woodbridge as a massive Ponzi scheme.

25 674. As a result of Shapiro's breaches of his fiduciary duties to the investors that Finn
26 and Balmer knowingly and substantially assisted, the investors were harmed in an amount to be
27 determined at trial but believed to be in excess of \$5 million.

28 675. Finn's and Balmer's actions were undertaken intentionally and in conscious

1 disregard of Plaintiff's rights. In addition, these acts were malicious, oppressive, and fraudulent.
2 Plaintiff should be awarded punitive damages sufficient to punish Finn and Balmer and to deter
3 similar conduct in the future.

4 **FIFTY-EIGHTH CAUSE OF ACTION**

5 **Negligent Misrepresentation**

6 **(Against Finn, Balmer, and DOES 1-100)**

7 676. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
8 contained in the Complaint, and further alleges as follows:

9 677. Finn and Balmer substantially assisted the Woodbridge Ponzi Scheme by creating
10 the "feeder funds" and the offering documents for those funds, which were used to raise new
11 investor money, and then would funnel that money into the Woodbridge Funds. Although Finn
12 and Balmer set up these feeder funds at the direction of and on behalf of Woodbridge, they misled
13 investors by drafting the offering documents for the feeder funds to create the false appearance
14 that the feeder funds were distinct and independent from Woodbridge. Finn thereby assisted
15 Woodbridge in obscuring the relationship and affiliation between the new feeder funds and
16 Woodbridge by intentionally using different formatting and structure for the feeder funds' offering
17 materials, in order to "emphasize the distinct nature of the access funds." Finn and Balmer knew
18 that their representations that the feeder funds were "distinct" from Woodbridge were false and
19 misleading, or they had no reasonable grounds for believing such conclusion was true when they
20 made it. Finn and Balmer further knew that the offering materials for the feeder funds contained
21 materially false statements and omissions that misrepresented and concealed the nature of the
22 Woodbridge Ponzi scheme.

23 678. Because Finn and Balmer knew that the feeder fund offering materials would be
24 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
25 their representations were true, reasonable, and not misleading.

26 679. Finn's and Balmer's conduct in drafting the feeder fund offering documents fell
27 below the applicable standard of care, as they failed to use the skill and care that a reasonably
28 careful attorney would have used under similar circumstances.

1 680. Investors reasonably relied on the false representations and assurances in the feeder
2 fund offering materials when they purchased their investments in Woodbridge. Had they known
3 the true facts, they would have not purchased the securities.

4 681. Finn's and Balmer's negligent conduct was a substantial factor in causing the
5 investors' harm.

6 682. As a direct and proximate result of Finn's and Balmer's negligent conduct
7 described above, the investors were harmed in an amount to be determined at trial, but believed to
8 be in excess of \$5 million.

9 **FIFTY-NINTH CAUSE OF ACTION**

10 **Professional Negligence**

11 **(Against Finn, Balmer, and DOES 1-100)**

12 683. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
13 contained in the Complaint, and further alleges as follows:

14 684. Finn and Balmer substantially assisted the Woodbridge Ponzi Scheme by creating
15 the "feeder funds" and the offering documents for those funds, which were used to raise new
16 investor money, and then would funnel that money into the Woodbridge Funds. Although Finn
17 and Balmer set up these feeder funds at the direction of and on behalf of Woodbridge, they misled
18 investors by drafting the offering documents for the feeder funds to create the false appearance
19 that the feeder funds were distinct and independent from Woodbridge. Finn thereby assisted
20 Woodbridge in obscuring the relationship and affiliation between the new feeder funds and
21 Woodbridge by intentionally using different formatting and structure for the feeder funds' offering
22 materials, in order to "emphasize the distinct nature of the access funds." Finn and Balmer knew
23 that their representations that the feeder funds were "distinct" from Woodbridge were false and
24 misleading, or they had no reasonable grounds for believing such conclusion was true when they
25 made it. Finn and Balmer further knew that the offering materials for the feeder funds contained
26 materially false statements and omissions that misrepresented and concealed the nature of the
27 Woodbridge Ponzi scheme.

28 685. Because Finn and Balmer knew that the feeder fund offering materials would be

1 circulated to and relied upon by investors, they owed the investors a duty of care to make sure that
2 their representations were true, reasonable, and not misleading.

3 686. Finn's and Balmer's conduct in drafting the feeder fund offering documents fell
4 below the applicable standard of care, as they failed to use the skill and care that a reasonably
5 careful attorney would have used under similar circumstances.

6 687. Investors reasonably relied on the false representations and assurances in the feeder
7 fund offering materials when they purchased their investments in Woodbridge. Had they known
8 the true facts, they would have not purchased the securities.

9 688. Finn's and Balmer's negligent conduct was a substantial factor in causing the
10 investors' harm.

11 689. As a direct and proximate result of Finn's and Balmer's negligent conduct
12 described above, the investors were harmed in an amount to be determined at trial, but believed to
13 be in excess of \$5 million.

14 **SIXTIETH CAUSE OF ACTION**

15 **Aiding and Abetting Conversion**

16 **(Against Finn, Balmer, and DOES 1-100)**

17 690. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
18 contained in the Complaint, and further alleges as follows:

19 691. Each investor provided an identifiable sum of money to Woodbridge.

20 692. At all relevant times, these investors had a right to immediate possession of their
21 property transferred to Woodbridge.

22 693. At all relevant times, Shapiro was the sole individual controlling Woodbridge and
23 all of its funds. Shapiro had complete control, and was the sole signatory of, all of Woodbridge's
24 bank accounts.

25 694. Exercising such control and using his access to the property that the investors
26 placed with Woodbridge, Shapiro interfered with the investors' right to immediate possession of
27 their property by, among other things, misappropriating, commingling, and otherwise misusing
28 investor money for various improper and illegal purposes. As part of the Ponzi scheme, Shapiro

1 converted investors' funds provided to Woodbridge by, among other things:

2 a. Funneling the investors' money into LLCs that were affiliated with and
3 controlled by Shapiro, thereby allowing Shapiro to "pocket" their money with entities that he
4 controlled;

5 b. Using their money to pay Woodbridge's operations costs;

6 c. Using their money to pay false "profits" and "interest" payments to earlier
7 investors;

8 d. Misappropriating their money to sustain Shapiro's lavish personal lifestyle,
9 including using their funds to pay for his mansion home and home renovations, travel and charter
10 planes, and luxury items such as exotic cars, expensive and rare artwork, a personal wine
11 collection, and jewelry; and

12 e. Misappropriating their money to pay Shapiro's personal income taxes.

13 695. Shapiro's and Woodbridge's interference with the investors' right to possession
14 was knowing and intentional.

15 696. Finn and Balmer substantially assisted Shapiro's conversion by creating the "feeder
16 funds" and the offering documents for those funds, which were used to raise new investor money,
17 and then would funnel that money into the Woodbridge Funds. Although Finn and Balmer set up
18 these feeder funds at the direction of and on behalf of Woodbridge, they misled investors by
19 drafting the offering documents for the feeder funds to create the false appearance that the feeder
20 funds were distinct and independent from Woodbridge. Finn thereby assisted Woodbridge in
21 obscuring the relationship and affiliation between the new feeder funds and Woodbridge by
22 intentionally using different formatting and structure for the feeder funds' offering materials, in
23 order to "emphasize the distinct nature of the access funds." Finn and Balmer knew that their
24 representations that the feeder funds were "distinct" from Woodbridge were false and misleading,
25 or they had no reasonable grounds for believing such conclusion was true when they made it.
26 Finn and Balmer further knew that the offering materials for the feeder funds contained materially
27 false statements and omissions that misrepresented and concealed the nature of the Woodbridge
28 Ponzi scheme.

1 697. Finn and Balmer knew that Shapiro was converting the investors' property.

2 698. As a proximate result of Woodbridge's conversion of their property that Finn and
3 Balmer knowingly and substantially assisted, the investors have been harmed in an amount to be
4 determined at trial, but believed to be in excess of \$5 million.

5 699. Finn's and Balmer's actions were undertaken intentionally and in conscious
6 disregard of the investors' rights. In addition, these acts were malicious, oppressive, and
7 fraudulent. Plaintiff should be awarded punitive damages sufficient to punish Finn and Balmer
8 and to deter similar conduct in the future.

9 **SIXTY-FIRST CAUSE OF ACTION**

10 **(Avoidance And Recovery Of Actual Fraudulent Transfers, Cal. Civ. Code § 3439.04(a)(1)**
11 **(Against Defendants Halloran, Balcomb, Freis, Rome, Haight, Bailey, Sidley, Davis Graham,**
12 **Robinson, Finn, and DOES 1-100)**

13 700. Plaintiff repeats and realleges each and every foregoing and subsequent allegation
14 contained in the Complaint, and further alleges as follows:

15 701. At all relevant times, Defendants provided legal services to Woodbridge by, among
16 other things, preparing, reviewing, revising, or approving fraudulent and misleading offering
17 documents, PPMs, FPCM documents, loan documents, opinion memos, rescission offer letters,
18 "new product" offering documents, or regulatory disclosure statements, or by allowing
19 Woodbridge and Shapiro to use and access their attorney trust accounts. Defendants' legal
20 services were used to carry out the Ponzi scheme.

21 702. Woodbridge paid substantial legal fees to Defendants relating to their performance
22 of legal work for the Woodbridge Fund Entities.

23 703. At all relevant times when Woodbridge used each of the Defendants' legal services,
24 Woodbridge was operating its Ponzi scheme. Each Defendant provided legal services in support
25 of the Ponzi scheme. Each Defendant received legal fees from Woodbridge in connection with
26 and in furtherance of that scheme. Despite their knowledge and awareness of Woodbridge's
27 fraudulent activities, Defendants accepted and collected the fees while continuing to provide
28 Woodbridge with legal counsel and work product in furtherance of the scheme.

1 and in furtherance of that scheme. Despite their knowledge and awareness of Woodbridge's
2 fraudulent activities, Defendants accepted and collected the fees while continuing to provide
3 Woodbridge with legal counsel and work product in furtherance of the scheme.

4 712. Woodbridge did not receive reasonably equivalent value in exchange for the
5 transfers.

6 713. At all relevant times, including the time of Woodbridge's transfer of legal fees to
7 Defendants, Woodbridge was a Ponzi scheme and was engaged in or was about to engage in a
8 business or transaction for which its remaining assets were unreasonably small in relation to the
9 business or transaction. Furthermore, because Woodbridge was a Ponzi scheme, it intended to
10 incur, or believed or reasonably should have believed it would incur, debts beyond its ability to
11 pay as they became due.

12 714. Accordingly, the transfers of fees to Defendants are voidable pursuant to Cal. Civ.
13 Code § 3439.04(a)(2).

14 715. As a result of Defendants' conduct, Plaintiff has been damaged in an amount to be
15 proven at trial, but believed to be in excess of \$5 million, and is entitled to the remedies set forth
16 under Civil Code § 3439.07, including but not limited to, provisional remedies and avoidance of
17 the transfers.

18 716. In doing the acts alleged herein, Defendants acted with oppression, fraud, and
19 malice. Therefore, Plaintiff is also entitled to punitive damages.

20 **PRAYER FOR RELIEF**

21 **WHEREFORE**, Plaintiff prays for judgment against Defendants and for relief as follows:

- 22 (1) For general and consequential damages in excess of \$500 million, or in an amount
23 to be proven at trial;
- 24 (2) For rescission and restitutionary damages;
- 25 (1) For each of the remedies set forth in Civil Code § 3439.07, including, but not
26 limited to, avoidance of all fraudulent transfers and a preliminary and permanent
27 injunction against any further fraudulent transfers;
- 28 (3) For punitive damages;

- (4) For legal costs and attorneys' fees;
- (5) For pre-judgment and post-judgment interest; and
- (6) For such other relief as the Court deems proper.

DATED: December 2, 2019

MILLER BARONDESS, LLP

By: 

LOUIS R. MILLER
Attorneys for Plaintiff
MICHAEL GOLDBERG AS TRUSTEE OF
THE WOODBRIDGE LIQUIDATION TRUST

DEMAND FOR JURY TRIAL

Plaintiff hereby demands a jury trial.

DATED: December 2, 2019

MILLER BARONDESS, LLP

By: 

LOUIS R. MILLER

Attorneys for Plaintiff

MICHAEL GOLDBERG AS TRUSTEE OF
THE WOODBRIDGE LIQUIDATION TRUST

EXHIBIT 1

Investor		
ID	Last Name/Short Entity Name	Name
A0002	4Z	4Z LLC
A0003	800 SOUTH FILLMORE	800 SOUTH FILLMORE PARTNERSHIP
A0010	ABERCROMBIE	PROV. TR GP-FBO SEAN P ABERCROMBIE IRA
A0011	ABPLANALP	CARL & GLORIA ABPLANALP
A0012	ABRAMCZYK	ABRAHAM & JULIE ABRAMCZYK
A0014	ACCARINO	MAINSTAR-FBO JOHN ACCARINO
A0015	ACCARINO	MAINSTAR-FBO ROBIN ACCARINO
A0016	ACCIARDO	WILLIAM C ACCIARDO
A0020	ACKERMAN	YVONNE ACKERMAN
A0022	ACUNA	PROV. TR GP-FBO ALFRED ACUNA IRA
A0023	ADAM	DONALDA P ADAM
A0025	ADAMS	CORNELIA C ADAMS
A0026	ADAMS	E PETE ADAMS
A0028	ADAMS	PROV. TR GP-FBO CAROLYN M ADAMS IRA
A0030	ADAMS	THE ADAMS FT
A0031	ADEN	JOHN L ADEN
A0033	AEMC	THE AEMC TR
A0034	AGGARWAL	SANJIV AGGARWAL
A0035	AGREN	MARY E AGREN LT
A0037	AGUINALDO	JULIAN AGUINALDO
A0043	AIDEN PROPERTIES	AIDEN PROPERTIES LLC
A0046	AINSWORTH	PROV. TR GP-FBO DIANNA AINSWORTH IRA
A0047	AIRBORNE	ROYAL LAO AIRBORNE
A0048	AIU	ADRIAN & DREANA AIU
A0049	AJ EVERS	AJ EVERS & SONS
A0055	ALBAN	ANDRES ALBAN RT
A0056	ALBANESE	FRANCIS L ALBANESE
A0057	ALBANESE	IRA SVCS TR CO-CFBO FRANCIS L ALBANESE
A0060	ALDER	JACQUELINE ALDER
A0066	ALEXANDER	IRA SVCS TR CO-CFBO DAMON L ALEXANDER IRA
A0067	ALEXANDER	NICHOLAS E & KAY A ALEXANDER
A0068	ALEXANDER	PROV. TR GP-FBO DONNALOU ALEXANDER IRA
A0069	ALEXANDER	PROV. TR GP-FBO MICHAEL ALEXANDER IRA
A0070	ALEXANDER	PROV. TR GP-FBO NICHOLAS ALEXANDER IRA
A0071	ALEXANDER	PROV. TR GP-FBO RICKIE J ALEXANDER IRA
A0072	ALEXANDER	RICKIE J & DONNALOU ALEXANDER
A0073	ALFARO	PEDRO M & LUCILA ALFARO
A0076	ALI	MYAH ALI
A0077	ALIREZ	SUNWEST TR ROBERT ALIREZ IRA
A0079	ALLEN	EDINA ALLEN
A0080	ALLEN	ENOLA H & CLYDE ALLEN
A0081	ALLEN	KENNETH D ALLEN RT
A0082	ALLEN	MAINSTAR-FBO OWEN B ALLEN
A0083	ALLEN	MARJORIE C ALLEN
A0084	ALLRED	KEVIN & MECHEL ALLRED
A0085	ALME	JOHN M & JEAN E ALME
A0086	ALME	JOHN M ALME

A0089	ALONSO	MILAGROS ALONSO
A0091	ALSTRIN	FRANK & SUZANN M ALSTRIN
A0092	ALTENBERGER	JERRI L ALTENBERGER
A0093	ALTERNATIVE HEALTHY RES.	ALTERNATIVE HEALTHY RESOURCES LLC
A0096	ALVARADO	MARGARITA ALVARADO
A0097	ALVAREZ	MAINSTAR-FBO ROSEANN ALVAREZ
A0098	ALVAREZ	THE TONY ALVAREZ LT DTD 05/02/05
A0099	AMARO	WILLIAM M & PATRICIA A AMARO
A0100	AMAYA	MAINSTAR-FBO INES AMAYA
A0104	AMBROSE	STEPHEN R AMBROSE
A0105	AMDAHL	MAINSTAR-FBO LANI AMDAHL
A0107	AMERICAN INT'L PROP.	AMERICAN INTERNATIONAL PROPERTIES INC
A0109	AMERONGEN	PROV. TR GP-FBO K R VAN AMERONGEN IRA
A0110	AMERONGEN	PROV. TR GP-FBO KENNETH VAN AMERONGEN IRA
A0111	AMES	VERNON A AMES
A0112	AMICO/SHIELDS	PHILIP V AMICO & FRANCES J SHIELDS RLT
A0113	AMUNDSON	KAREN AMUNDSON
A0114	ANASTASIO	DAVID F & XUEYING LI ANASTASIO
A0115	ANASTASIO	DAVID F ANASTASIO
A0118	ANCIL	SHELAGH S ANCIL
A0123	ANDERSON	C JOAN & MARK B ANDERSON
A0124	ANDERSON	CHARLES E & SHIRLEY J ANDERSON
A0125	ANDERSON	CHARLES E ANDERSON TR DTD 02/01/99
A0126	ANDERSON	DARYL K ANDERSON
A0127	ANDERSON	DAVID & SANTA ANDERSON
A0128	ANDERSON	DONNA L ANDERSON
A0130	ANDERSON	HORIZON TR CO-FBO CHARLES ANDERSON IRA
A0131	ANDERSON	HORIZON TR CO-FBO SHIRLEY J ANDERSON IRA
A0134	ANDERSON	JOHN E & LORRAINE A ANDERSON FT 08/11/05
A0136	ANDERSON	MAINSTAR-FBO GALE ANDERSON
A0137	ANDERSON	MAINSTAR-FBO H ROBERT ANDERSON
A0138	ANDERSON	MAINSTAR-FBO JESSIE ANDERSON
A0139	ANDERSON	MAINSTAR-FBO LELAND ANDERSON
A0144	ANDERSON	SIDNEY L & MARY ANN ANDERSON
A0145	ANDERSON	THE BRIELLE ANDERSON RT UTD 11/15/15
A0146	ANDERSON/PODOLL	CONSTANCE ANDERSON & CATHERINE PODOLL
A0147	ANDERTON	NORD ANDERTON
A0148	ANDONIAN	LAUREL E ANDONIAN TR
A0151	ANDREWS	LEROY & LAUREL ANDREWS
A0152	ANDREWS	MARTIN F & JUDY A ANDREWS
A0153	ANDREWS	PROV. TR GP-FBO BRUCE H ANDREWS IRA
A0155	ANGEL	GEORGE ANGEL
A0156	ANICETE	MAINSTAR-FBO REBECCA ANICETE
A0157	ANKENBAUER	MAINSTAR-FBO AUTUMN ANKENBAUER
A0158	ANKENBRUCK	PROV. TR GP-FBO DAVID T ANKENBRUCK IRA
A0163	ANTHONY	MAINSTAR-FBO DENISE ANTHONY
A0165	ANTINK	PROV. TR GP-FBO SUZANNAH ANTINK IRA
A0166	ANTIOCH 16	ANTIOCH 16 LLC
A0167	ANTIPOVA/TOKAR	LYUDMILA ANTIPOVA & ZINOVIIY TOKAR
A0168	ANTONIO	IRA SVCS TR CO-CFBO ANDREW M ANTONIO IRA
A0172	ANTONY	ALUKAL K & JOLLY ANTONY

A0173	APPEL	KATHY J & WAYNE B APPEL
A0174	APPEL	THE APPEL FT DTD 01/25/96
A0175	APPLETON	PROV. TR GP-FBO JOHN M APPLETON IRA
A0176	ARANDA	PROV. TR GP-FBO PETER J ARANDA IRA
A0177	ARANDA	PROV. TR GP-FBO SANDRA M ARANDA IRA
A0178	ARASTU	SAFDAR H ARASTU
A0179	ARBOGAST	MARION S ARBOGAST
A0181	ARELLANO	FEDERICO & MARIA ARELLANO
A0182	ARENA	HILDA ARENA
A0183	ARENS	FRINEE ARENS
A0185	ARLINE	KIMBERLY & ALFRED ARLINE
A0186	ARLINE	MAINSTAR-FBO ALFRED D ARLINE
A0187	ARMATA	PROV. TR GP-FBO THOMAS A ARMATA IRA
A0188	ARMATA	THOMAS A & MARY L ARMATA
A0190	ARMSTRONG	BOYD A JR & BRENDA B ARMSTRONG
A0191	ARMSTRONG	DALE & DEBORAH ARMSTRONG
A0192	ARMSTRONG	MAINSTAR-FBO DAVID S ARMSTRONG
A0193	ARMSTRONG	PATTI C & RICHARD B ARMSTRONG
A0196	ARNESEN	STEIN ARNESEN
A0197	ARNETT	IRA SVCS TR CO-CFBO GERALD M ARNETT IRA
A0198	ARNOLD	JOEL T ARNOLD
A0199	ARNOLD	MAINSTAR-FBO JUDY ARNOLD
A0200	ARNOLD	MICHAEL H & RITA A ARNOLD
A0202	ARRINGTON	LYDIA C ARRINGTON
A0203	ARTALONA	LOUIS & MAUREEN ARTALONA
A0205	ARUTA-NELSON	THE ARUTA-NELSON FT DTD 03/28/89
A0206	ASAMOTO	WAYNE N & HYUN S ASAMOTO
A0207	ASATO	IRA SVCS TR CO-CFBO GARY ASATO IRA
A0210	ASHMORE	BARBARA ANN ASHMORE
A0211	ASHMORE	PROV. TR GP-FBO PAUL E ASHMORE IRA
A0212	ASHWORTH	DAVID E ASHWORTH RLT
A0213	ASHWORTH	MAINSTAR-FBO DAVID E ASHWORTH
A0214	ASHWORTH	MAINSTAR-FBO SETSUKO K ASHWORTH
A0218	ASLETT	DONALD A ASLETT
A0221	ASTON	MAINSTAR-FBO BRIAN ASTON
A0222	ASTON	MAINSTAR-FBO LEESA ASTON
A0223	ASTRERO	MAINSTAR-FBO OSCAR ASTRERO
A0226	ATKINSON	PROV. TR GP-FBO PETER ATKINSON IRA
A0227	ATTEBERY	CYNTHIA ATTEBERY
A0228	AUBLE	RONALD L AUBLE
A0231	AUGASON	JEFFREY P & MICHELLE C AUGASON
A0232	AUGASON	JEFFREY P AUGASON
A0233	AUGUSTAD	ROSALIE L AUGUSTAD
A0236	AVERITTE	LELA AVERITTE
A0237	AVERY	CARYN AVERY
A0250	BACKUS	IRA SVCS TR CO-CFBO LINDA BACKUS IRA
A0251	BAD RIV BAND	BAD RIV BAND LK SUP CHIPPEWA INDIANS
A0253	BAER	HARVEY D & GERALDINE BAER
A0254	BAGLIONE-MANLEY	ANGELA BAGLIONE-MANLEY
A0255	BAIDA	PROV. TR GP-FBO DORIENTE BAIDA IRA
A0257	BAILEY	CATHY A BAILEY

A0258	BAILEY	CHARLES J & JAN A BAILEY
A0261	BAILEY	PROV. TR GP-FBO CHARLES J BAILEY IRA
A0262	BAILEY	PROV. TR GP-FBO JAN A BAILEY IRA
A0263	BAILEY	SUNWEST TR WILLIAM B BAILEY IRA
A0266	BAKAY	DAVID BAKAY
A0269	BAKER	MAINSTAR-FBO DEBORAH L BAKER
A0271	BAKER	MILTON BAKER FT
A0272	BAKER	PATRICIA BAKER
A0273	BAKER	PROV. TR GP-FBO BARRY BAKER IRA
A0275	BAKER	PROV. TR GP-FBO MISSY BAKER ROTH IRA
A0276	BAKER	SANDRA C BAKER
A0277	BAKERSKY	MAINSTAR-FBO PETER BAKERSKY
A0278	BAKKER	PROV. TR GP-FBO MANUELLA A BAKKER IRA
A0280	BALCAZAR	KIM BALCAZAR
A0282	BALDUCCI	PEGGY A BALDUCCI
A0283	BALDWIN	LISA BALDWIN
A0284	BALES	MICHAEL BALES
A0285	BALES	PROV. TR GP-FBO WILLIAM K BALES IRA
A0287	BALLARD	CARISSE B BALLARD
A0288	BALLARD	MAINSTAR-FBO ROBERT BALLARD
A0294	BANDES	CHESTER BANDES RT
A0295	BANE	PAUL BANE
A0298	BANUELOS	MAINSTAR-FBO MARTHA BANUELOS
A0302	BARBER	THE BETH BARBER LT DTD 12/01/97
A0306	BARDEN	JAMES A & CAROLYN L BARDEN
A0307	BARGER	SANDRA L BARGER
A0309	BARKLEY	DWIGHT BARKLEY
A0310	BARKLEY	JEFFREY & COLLEEN BARKLEY
A0311	BARNABY	CAROLE E BARNABY
A0312	BARNABY	IRA SVCS TR CO-CFBO CAROL E BARNABY IRA
A0314	BARNES	IRA SVCS TR CO-CFBO CHARLES L BARNES
A0317	BARNES	MARLENE W & WILLIAM J BARNES
A0318	BARNES	MARY BARNES
A0320	BARNES	PATRICIA BARNES
A0323	BARNETT	MAINSTAR-FBO CHARLES R BARNETT
A0326	BARNICH	BRUCE & SHARI BARNICH
A0327	BARNUM	MARIA D BARNUM
A0329	BARON	JAMES E BARON
A0330	BARR	JOHN E BARR
A0332	BARR	PROV. TR GP-FBO JOHN E BARR ROTH IRA
A0333	BARRACK	NASIM BARRACK
A0336	BARRETT	NANCY J BARRETT
A0338	BARRICKMAN	NORMAN & LILIANE BARRICKMAN RT 10/15/07
A0339	BARROWS	DENNIS BARROWS
A0340	BARRY	FT OF AINA FAE BARRY
A0341	BARRY	JAMES L BARRY JR
A0342	BARRY	PROV. TR GP-FBO ANDREA L BARRY IRA
A0343	BARRY	THE RAY & KAREN BARRY FT 06/14/02
A0344	BARSNESS	DONALD A BARSNESS
A0346	BARTEL	CRAIG A BARTEL TR DTD 07/26/83
A0349	BARTO	JOHN M & SUSAN M BARTO

A0350	BARTON	DEBRA A BARTON
A0355	BATE	MICHAEL K & MARY C BATE
A0356	BATEMAN	TODD H BATEMAN
A0358	BATES	PROV. TR GP-FBO TONYCE BATES ROTH IRA
A0361	BATTERMAN	KURT BATTERMAN
A0363	BATUK	GREGORY BATUK
A0364	BATUK	MAINSTAR-FBO GREGORY BATUK
A0365	BAUCK	KRISTINA BAUCK
A0367	BAUER	M LOUISE BAUER
A0369	BAUER-HANSEN	DORIS A BAUER-HANSEN
A0370	BAUERLE	MICHAEL I & JILL M BAUERLE
A0372	BAUMGARN	ARLO & JEAN BAUMGARN
A0373	BAXTER	CRAIG & LAURA LEE BAXTER
A0375	BAXTER	LAURA LEE & CRAIG BAXTER
A0380	BEACH	MARK S BEACH
A0385	BEASLEY	MAINSTAR-FBO STEVEN E BEASLEY
A0386	BEATTY	CAROLYN BEATTY
A0390	BEAU VISAGE	BEAU VISAGE INC
A0391	BEAULIEU	LYNDA BEAULIEU
A0395	BEAVER	MAINSTAR-FBO ROBERT W BEAVER
A0396	BEAVER	PROV. TR GP-FBO JOHN BEAVER IRA
A0399	BECK	TIMOTHY P & KAREN BECK
A0400	BECKER	WILMA BECKER TR DTD 09/13/07
A0401	BECKS	LORI G BECKS
A0402	BECVAR	SUNWEST TR JOANN MARIE BECVAR IRA
A0403	BEEBE	THOMAS H & CYNTHIA M BEEBE
A0404	BEEDER	CAROLYN ANN BEEDER
A0405	BEEHLER	REBECCA BEEHLER
A0406	BEER	DAVID & LYNN BEER
A0407	BEERBAUM	JUDY & JAMES BEERBAUM
A0413	BEKIROV	HUSEYIN BEKIROV
A0415	BELDT	PROV. TR GP-FBO RICHARD E BELDT IRA
A0416	BELDT	RICHARD E BELDT
A0423	BELL	MARY JANE BELL
A0424	BELL	MARY W BELL
A0425	BELL	SUNWEST TR EARL WOODROW BELL JR IRA
A0426	BELLACE	ANDREW BELLACE
A0427	BELLISTON	DIANE BELLISTON
A0428	BELTRAN	RONALD W BELTRAN
A0431	BENDER	JOSEPH DEAN BENDER
A0432	BENDER	PROV. TR GP-FBO JANE BENDER IRA
A0433	BENDER	PROV. TR GP-FBO MILTON J BENDER ROTH IRA
A0434	BENE	PROV. TR GP-FBO STEVE MILLER DEF BENE IRA
A0438	BENJAMIN	PROV. TR GP-FBO CURTIS L BENJAMIN IRA
A0440	BENNETT	IRA SVCS TR CO-CFBO PATRICIA A BENNETT
A0442	BENNETT	LINDA F BENNETT
A0443	BENNETT	PROV. TR GP-FBO KEITH BENNETT IRA
A0444	BENSMAN	HORIZON TR CO-FBO NANCY L BENSMAN IRA
A0445	BENSMAN	JEROME J & M J BENSMAN IRREV TR 10/08/13
A0446	BENSMAN	WILLIAM A & NANCY L BENSMAN
A0447	BENSON	BRUCE H BENSON

A0453	BENTLEY	MAINSTAR-FBO DENELLE C BENTLEY
A0455	BERCUME	PROV. TR GP-FBO RAYMOND BERCUME IRA
A0456	BERDOLL	PROV. TR GP-FBO LARRY BERDOLL IRA
A0459	BERG	THE BERG FAMILY 2012 LT DTD 06/21/12
A0460	BERGADO	ROWENA A BERGADO RLT
A0461	BERGE	JEANETTE L BERGE
A0462	BERGER	MAINSTAR-FBO LESTER K BERGER
A0463	BERGLUND	CAROL A BERGLUND LT DTD 03/31/16
A0464	BERGLUND	KEITH W BERGLUND LT DTD 03/31/16
A0465	BERGQUIST	PHILIP J BERGQUIST
A0466	BERK	WILLIAM BERK
A0468	BERMAN	ARNOLD R & HELEN G BERMAN
A0475	BERRETT	GOLDEN BERRETT
A0476	BERRY	ARTHUR L BERRY
A0478	BERRY	JOHN BERRY
A0479	BERRY/COINER	ARTHUR L BERRY & CYNTHIA G COINER
A0480	BERRYHILL	DR PATRICK BERRYHILL TR 03/01/66
A0481	BERTRAND	MAINSTAR-FBO NORMA J BERTRAND
A0482	BERTSCH	JULIE BERTSCH
A0484	BERWICK	IRA SVCS TR CO-CFBO JOHN M BERWICK IRA
A0485	BERWICK	JOHN M & KATHY J BERWICK
A0487	BESELER	DAVID DEAN & MELINDA CAY BESELER
A0490	BETH TORAH	BETH TORAH SYNAGOGUE
A0492	BETTERLEY	JEAN ANN BETTERLEY
A0493	BETTINGER	DAVID R & MARILYN BETTINGER
A0494	BETTINGER	DAVID R BETTINGER
A0495	BEVER	ALISON BEVER
A0496	BEYKE	KENNETH J BEYKE
A0499	BEZZINA	CHARLES & MARY ANNE BEZZINA
A0500	BEZZINA	CHRISTOPHER M BEZZINA
A0504	BICKLEY	PROV. TR GP-FBO GEORGE W BICKLEY IRA
A0505	BIERER	MAINSTAR-FBO DONALD L BIERER
A0508	BIGELOW	BRUCE A BIGELOW
A0509	BIGELOW	IRA SVCS TR CO-CFBO BRUCE A BIGELOW IRA
A0512	BILHEIMER	MAINSTAR-FBO CYNTHIA B BILHEIMER
A0515	BILTZ	MAINSTAR-FBO JOHN L BILTZ
A0516	BINGAMAN	ARIEL BINGAMAN
A0517	BINGAMAN	KATHLEEN D BINGAMAN
A0518	BINGHAM	DANIEL A BINGHAM
A0519	BINKERD	IRA SVCS TR CO-CFBO DAN BINKERD IRA
A0521	BINNS	PROV. TR GP-FBO BRUCE BINNS IRA
A0522	BIREBENT	PIERRE & NATHALIE PERRIER BIREBENT
A0523	BIRKHOLZ	GAY LYN BIRKHOLZ
A0524	BIRKMEYER	JOHN BIRKMEYER
A0529	BIXBY	JILL R BIXBY
A0530	BIXBY	MAINSTAR-FBO JILL R BIXBY
A0533	BLACK	IRA SVCS TR CO-CFBO DONALD W BLACK IRA
A0534	BLACKBURN	LARRY W BLACKBURN
A0536	BLACKMORE	MAINSTAR-FBO DAVID BLACKMORE
A0537	BLACKWELL	NANCY BLACKWELL
A0538	BLACKWELL	PROV. TR GP-FBO JAMES C BLACKWELL IRA

A0539	BLAINE	MAINSTAR-FBO MELISSA BLAINE
A0540	BLAIR	LAURA BLAIR
A0541	BLAIR	MAINSTAR-FBO LAURA BLAIR
A0542	BLAIWES	ROBIN BLAIWES
A0543	BLAKE	MAINSTAR-FBO SUSAN B BLAKE
A0544	BLAKEMAN	BLAKEMAN PLUMBING & HEATING
A0545	BLAKEMAN	DAVID R BLAKEMAN DBA BLAKEMAN PROP
A0546	BLAKEMAN	DAVID R BLAKEMAN DBA S.E.S
A0547	BLAKEMAN	DAVID RAYMOND BLAKEMAN
A0548	BLAKEMAN	RANDY BLAKEMAN
A0550	BLANCO	DALE BLANCO
A0551	BLAND	PROV. TR GP-FBO PATRICIA BLAND IRA
A0552	BLASI	IRA SVCS TR CO-CFBO JERRY BLASI IRA
A0553	BLAVIN	MARLENA BLAVIN
A0556	BLEILER	STEVEN & MARY BLEILER
A0557	BLENCH	SHERMAN BLENCH TR
A0558	BLEND	MICHAEL J & LESLY C BLEND
A0560	BLEVINS	JAMES DAVID & MELANIE ANN BLEVINS
A0561	BLEVINS	WILLIAM F BLEVINS
A0562	BLICKENDORF	HEATHER G BLICKENDORF
A0563	BLICKENDORF	PROV. TR GP-FBO CARL W BLICKENDORF IRA
A0564	BLICKENDORF	PROV. TR GP-FBO HEATHER BLICKENDORF IRA
A0567	BLINDBURY	BLINDBURY FT DTD 04/11/91
A0569	BLOOM	LINDA & STEVEN BLOOM
A0572	BLUE	STEPHEN M & MARIE B BLUE FT
A0573	BLY	MARGARET A BLY
A0578	BOBENCHIK	ROSLYN BOBENCHIK
A0583	BODELIN	PROV. TR GP-FBO JACQUELINE M BODELIN IRA
A0584	BODELIN	ROBERT E & JACQUELINE M BODELIN
A0585	BODINE	ROBERT W & BRADLEY W BODINE
A0588	BOEDEDEKER	KELLY M BOEDEDEKER
A0590	BOEDEKER	THE KENNETH & ROSANNE BOEDEKER RLT
A0591	BOEHM	RUSSELL W & TERRY BLAKE BOEHM
A0592	BOEHM	RUSSELL W BOEHM
A0593	BOGAN	PROV. TR GP-FBO GINGER BOGAN IRA
A0594	BOGARD	LINDA L BOGARD
A0596	BOGHOSIAN	THE BEATRICE A BOGHOSIAN RLT
A0597	BOHLANDER	ROBERT F BOHLANDER
A0599	BOLGEN	MARK D BOLGEN
A0600	BOLLENBERG	VIVIEN BOLLENBERG
A0607	BONAS	PROV. TR GP-FBO KEVIN BONAS IRA
A0608	BONCARO	PHILIP J BONCARO SR
A0609	BONETSKY	PROV. TR GP-FBO HENYA BONETSKY IRA
A0611	BONO	CHERIE L BONO RT 12/02/05
A0612	BONO	PROV. TR GP-FBO CHERIE BONO IRA
A0613	BOOKS	CHRISTOPHER M & ANN M BOOKS
A0614	BOOR	CAROLE BOOR
A0615	BOOR	GARY & BARB BOOR
A0616	BOOR	MARK A BOOR
A0618	BOOTH	PAUL E BOOTH
A0620	BOOTHE	CLAY BOOTHE

A0621	BORCHELT	BENJAMIN M & NICOLE R BORCHELT
A0623	BORGES-PRATER	PROV. TR GP-FBO MARY BORGES-PRATER IRA
A0624	BORIS/BURBA	JAN BORIS & NANCY L BURBA
A0625	BORNE	THERESA A & RONALD L BORNE
A0626	BOROUJERDI	HASSAN BOROUJERDI MD INC DBP TR
A0627	BORREGGINE	PROV. TR GP-FBO LOUIS V BORREGGINE IRA
A0628	BOSICK	PROV. TR GP-FBO MICHAEL C BOSICK IRA
A0632	BOSO	MAINSTAR-FBO EDWIN BOSO
A0633	BOSO	MAINSTAR-FBO PEGGY BOSO
A0636	BOST	PROV. TR GP-FBO TIMOTHY J BOST IRA
A0639	BOTELLO	CATHERINE BOTELLO
A0640	BOTTARO	DONALD A & FLORENCE H BOTTARO
A0641	BOTTASS	MAINSTAR-FBO CHERYL J BOTTASS
A0643	BOTWINICK	FRANCINE & ROBERT BOTWINICK
A0644	BOTWINICK	PROV. TR GP-FBO RANDY C BOTWINICK SEP IRA
A0645	BOTWINICK	RANDY C BOTWINICK
A0647	BOUDREAUX	SUSAN BOUDREAUX
A0649	BOURGEOIS	IRA SVCS TR CO-CFBO KIMBERLY F BOURGEOIS
A0650	BOURGEOIS	THE EWELL P & BETTY L BOURGEOIS RT
A0651	BOUSUM	GAIL SUSAN BOUSUM
A0652	BOWEN	KRISTIN BOWEN
A0653	BOWEN	RICHARD BOWEN
A0655	BOWER	JOHN R & SANDRA K BOWER
A0656	BOWERS	BOWERS FT
A0657	BOWERS	DANIEL W & DARYL L BOWERS
A0659	BOWERS	HERSHEY & FRED A BOWERS
A0661	BOWERS	ROBERT L BOWERS
A0662	BOWERS	ROY & EDITH BOWERS
A0665	BOXSTEIN	GERALD BOXSTEIN
A0666	BOXSTEIN	THE GERALD BOXSTEIN TR 1991
A0669	BOYDSTUN	JAMES BOYDSTUN
A0671	BOYLE	PROV. TR GP-FBO JOAN E BOYLE IRA
A0672	BOYLE	PROV. TR GP-FBO STEPHEN M BOYLE IRA
A0673	BOYLE	STEPHEN & JOAN BOYLE
A0674	BRACKMAN	JAMES R BRACKMAN
A0675	BRACKMAN	VERNON BRACKMAN
A0676	BRADFORD	ELIZABETH L BRADFORD
A0677	BRADFORD	JAMES & RUTHANNE BRADFORD
A0678	BRADFORD	VERA & BRYAN BRADFORD
A0679	BRADLEY	PROV. TR GP-FBO STEPHEN J BRADLEY IRA
A0681	BRADLEY	STANLEY J BRADLEY
A0682	BRAGADO	MARIPAZ BRAGADO
A0683	BRAGADO	MILAGROS BRAGADO
A0686	BRANCKE	JOHN S BRANCKE RT
A0687	BRAND	LEO J BRAND II
A0689	BRANDEBERY	MARY LOU & DAVID KENT BRANDEBERY
A0690	BRANDT	MAINSTAR-FBO CHERYL BRANDT
A0691	BRANNAN	PROV. TR GP-FBO JAMES RUSSELL BRANNAN IRA
A0692	BRANTLEY	PROV. TR GP-FBO SUSAN E BRANTLEY IRA
A0693	BRANTNER	THE BRANTNER FT 02/07/01
A0694	BRAUN	GILBERT E BRAUN

A0696	BRAY	CHARLES E & LESLIE C BRAY
A0697	BRAZEE	ROBERT P BRAZEE
A0698	BREMER	RICHARD R & CATHARINE E BREMER
A0699	BREMNER	BRUCE B & TREVA A BREMNER
A0700	BREMSON	LEE BREMSON
A0701	BREMSON	NATALIE L & DAVID B BREMSON
A0703	BRENNAN	THE PHUONGANH NGUYEN BRENNAN RLT
A0704	BRENNER	MAINSTAR-FBO LANNY L BRENNER
A0705	BRENTON	PROV. TR GP-FBO JAMES & SHEILA BRENTON ICA
A0706	BREWER	BARBARA K BREWER
A0708	BREWER	PROV. TR GP-FBO BARBARA BREWER INH IRA
A0709	BREYER	JANE & HARRY BREYER
A0710	BREYER	KERMIT R BREYER
A0711	BREYER	MARY KAY BREYER
A0713	BRIDGES	PROV. TR GP-FBO PAULA L BRIDGES IRA
A0714	BRIGHT	PROV. TR GP-FBO WILLIAM BRIGHT IRA
A0716	BRINATI	WILLIAM J BRINATI TR DTD 01/21/10
A0717	BRINDLE	BRINDLE FRLT
A0718	BRINGLE	KENNETH W BRINGLE
A0719	BRINK	MAINSTAR-FBO JANET P BRINK
A0720	BRINK	MAINSTAR-FBO ROGER W BRINK
A0722	BRINTNALL	CHRISTINE M & TIMOTHY PETER BRINTNALL
A0723	BRINTNALL	HORIZON TR CO-FBO CHRISTINE M BRINTNALL
A0724	BRITTON	KENT BRITTON
A0726	BROADWELL	MAINSTAR-FBO WALTER B BROADWELL
A0727	BROADWELL	MARY JANE BROADWELL TR UAD 07/15/11
A0728	BROADWELL	WALTER & MARY JANE BROADWELL
A0729	BROCK/JORDAN	GLADYS BROCK & PAMELA JORDAN
A0731	BROCKSON	APRIL BROCKSON
A0733	BROERS	JULIANA & JOHN W BROERS
A0735	BROOKS	INEZ BROOKS
A0737	BROOKS	MARY M BROOKS FT
A0738	BROOKS	MICHAEL BROOKS
A0740	BROSKI	CAROLINE BROSKI
A0742	BROUSSARD	BRENDA KAY BROUSSARD
A0745	BROWER	ELAINE BROWER LT DTD 10/01/03
A0746	BROWER	PROV. TR GP-FBO THERESA BROWER IRA
A0749	BROWN	BETTY JO BROWN
A0750	BROWN	CHARLOTTE A BROWN
A0751	BROWN	ELAINE BROWN
A0753	BROWN	HELEN LOUISE BROWN
A0754	BROWN	HORIZON TR CO-FBO MELINDA S BROWN IRA
A0755	BROWN	IRA SVCS TR CO-CFBO LLOYD G BROWN
A0757	BROWN	JEFFREY J & MELINDA S BROWN
A0758	BROWN	JESSE BROWN
A0759	BROWN	JESSICA BROWN
A0761	BROWN	JOHN J BROWN
A0763	BROWN	MAINSTAR-FBO ALISA M BROWN
A0764	BROWN	MAINSTAR-FBO CHARLOTTE A BROWN
A0765	BROWN	MAINSTAR-FBO TERRY BROWN
A0766	BROWN	MICHAEL J BROWN

A0768	BROWN	PHYLLIS R & JACK L BROWN
A0769	BROWN	PROV. TR GP-FBO MICHAEL J BROWN IRA
A0773	BROWN	THOMAS R & JANE E BROWN
A0776	BROWNING	MICHAEL BROWNING
A0779	BRUCE	JONATHAN D BRUCE
A0781	BRUEGGEN	GREG BRUEGGEN
A0782	BRUGGINK	PROV. TR GP-FBO GAYLE A R BRUGGINK IRA
A0783	BRUGGINK	PROV. TR GP-FBO GAYLE R BRUGGINK ROTH IRA
A0784	BRUGOS	MICHAEL J & SHARON KAY BRUGOS
A0785	BRUNER	PROV. TR GP-FBO GLENN A BRUNER IRA
A0788	BRUNS	TRINA M BRUNS
A0794	BRUSSEAU	WILLIAM BRUSSEAU & JOAN METCALFE-BRUSSEAU
A0799	BRZOSKA	MAINSTAR-FBO RICHARD W BRZOSKA
A0800	BRZOWSKY	MAINSTAR-FBO GINA BRZOWSKY
A0801	BUBP	BRIAN F BUBP
A0805	BUCHANAN	KELLY BUCHANAN
A0806	BUCK	JAY BUCK
A0807	BUCK	KELLY BUCK
A0808	BUCK	MAINSTAR-FBO SAMUEL BUCK
A0809	BUCKNER	LEROY BUCKNER
A0810	BUDZ	ROBERT S & MARION T BUDZ
A0811	BUELL	IRA SVCS TR CO-CFBO MURPHY M BUELL IRA
A0813	BUFALO	DOUG BUFALO
A0814	BUFFORD	BETTY & BERNARD BUFFORD
A0815	BUKOWSKI	KAREN BUKOWSKI
A0817	BUNCK	THE BUNCK FLT DTD 10/06/09
A0818	BUNDRANT	MAINSTAR-FBO TERRY BUNDRANT
A0819	BUNDRANT	TERRY BUNDRANT
A0821	BUONO	THE BUONO TR DTD 11/11/89
A0822	BURCHAM	RICHARD & SHERLYN M BURCHAM
A0823	BURCKHOLTER	JOYCE BURCKHOLTER
A0824	BUREAU	MARILYN BUREAU
A0830	BURKE	KAREN BURKE
A0831	BURKETT	MAINSTAR-FBO DOUGLAS R BURKETT
A0835	BURNEY	PROV. TR GP-FBO HELEN BURNEY IRA
A0836	BURNINGHAM	MAINSTAR-FBO KELLY BURNINGHAM
A0837	BURNS	MAINSTAR-FBO CINDY L BURNS
A0838	BURNS	RALPH E BURNS
A0839	BURROWS	KIM & TAMMY BURROWS FT
A0840	BURT	DIANE T BURT
A0842	BURT	SHARON BURT
A0843	BURT	STEVEN BURT
A0846	BUSCHE/BANKS	MATTHEW T BUSCHE & TAMRA BANKS
A0847	BUSCHER	MAINSTAR-FBO GABRIELE D BUSCHER
A0849	BUSHNELL	ELSWORTH L & SUSAN M BUSHNELL
A0850	BUSSE	HELMUT W & RENATA BUSSE
A0852	BUTERA	CHARLES & BETH BUTERA
A0855	BUTNER/MCMAHON	RYAN BUTNER & MARY MCMAHON
A0856	BYARS	TESSA LYN & ZACHARY JOSEPH BYARS
A0858	BYRNES	PATRICIA M BYRNES
A0859	GOLDMARK	RANDY C BYRNES

A0861	C&H GROUP	THE C&H GROUP
A0862	CABATANA	MAINSTAR-FBO MATERNA B CABATANA
A0867	CADY	HORIZON TR CO-FBO DONALD R CADY IRA
A0870	CAIN	ROXANNE T CAIN
A0871	CAINE	MARK E CAINE
A0872	CALAMARI	MAINSTAR-FBO PAUL CALAMARI
A0873	CALAMIA	FRANK C CALAMIA
A0874	CALAMIA	THE PHILLIP & LINDA CALAMIA TR 01/13/16
A0876	CALDWELL	RICHARD A CALDWELL
A0877	CALHOUN	NICKY L CALHOUN
A0878	CALHOUN	PROV. TR GP-FBO CAREY L CALHOUN IRA
A0881	CALLAHAN	CALLAHAN IRREV DYNASTY TR UTD 08/18/99
A0882	CALLAHAN	HELEN CALLAHAN
A0883	CAM TECH	CAM TECH (US) INC PPT
A0885	CAMERON	LEONARD & SANDRA CAMERON
A0886	CAMERON	MICHAEL J CAMERON
A0887	CAMP	GLENN S CAMP
A0889	CAMP	PROV. TR GP-FBO SUSAN W CAMP IRA
A0890	CAMP	RANDALL M CAMP
A0891	CAMP	RUTH CAMP PERSONAL CARE TR
A0893	CAMPBELL	CAMPBELL FT DTD 10/30/02
A0896	CAMPBELL	DWIGHT W & SANDRA M CAMPBELL
A0897	CAMPBELL	MAINSTAR-FBO LAWRENCE CAMPBELL
A0898	CAMPBELL	MAINSTAR-FBO MICHAEL J CAMPBELL
A0899	CAMPBELL	MAINSTAR-FBO SARAH CAMPBELL
A0900	CAMPBELL	NORINE E CAMPBELL
A0902	CAMPEA	DANIEL CAMPEA
A0903	CAMPITIELLO	ANTHONY & CAMILLE CAMPITIELLO
A0905	CANDEL	DAVE & VICKIE CANDEL
A0908	CANTER	SUNWEST TR BILLIE S CANTER IRA
A0909	CANTIN	MICHAEL & ANNETTE CANTIN
A0910	CANTLIN	MAINSTAR-FBO JOHN CANTLIN
A0912	CAPITAO	YULIA CAPITAO
A0915	CAPSHAW	INA LEA CAPSHAW RLT SANDRA PERKO TTEE
A0919	CARB	ALLAN N & THERESA CARB
A0920	CARBONE	VINCENT M & SHERRY L CARBONE
A0923	CARLI	PROV. TR GP-FBO LOIS M CARLI ROTH IRA
A0924	CARLI	PROV. TR GP-FBO RICHARD J CARLI IRA
A0925	CARLI	RICHARD J & LOIS M CARLI
A0926	CARLON	KATHLEEN CARLON FT
A0927	CARLON	MAINSTAR-FBO EUGENE CARLON
A0928	CARLSON	EMMA W CARLSON TR DTD 09/24/90
A0929	CARLSON	THE GERALD L CARLSON LT
A0930	CARLSON	THE JACQUELINE M CARLSON 2006 TR
A0931	CARLSON	VERNE W & AMANDA CARLSON
A0933	CARLTON	VIRGIL LEE CARLTON
A0937	CARNEY	KATHRYN M CARNEY
A0938	CARNEY	MAINSTAR-FBO DANIEL CARNEY
A0942	CARRANO	VINCENT CARRANO RLT 11/27/13
A0945	CARRIGAN	YONG C CARRIGAN
A0946	CARRIS	BARBARA S CARRIS

A0947	CARRIS	CRAIG K CARRIS
A0948	CARRISH	JEFFREY J CARRISH
A0953	CARSON	GREGORY A & VIVIAN E CARSON
A0954	CARSON	SUNWEST TR SHIRLEY CARSON IRA
A0956	CARTER	MAINSTAR-FBO DAVID C CARTER
A0959	CARTER	STEVE & SHERRY CARTER
A0961	CARUTHERS	BAMBI SIMONE CARUTHERS
A0962	CARUTHERS	MAINSTAR-FBO BAMBI S CARUTHERS
A0963	CARVAJAL	PROV. TR GP-FBO ADRIAN CARVAJAL IRA
A0964	CARVER	AUDREY CARVER IRREV TR
A0966	CASE	JAMES R CASE
A0967	CASE	NANCY M CASE TR DTD 04/11/17
A0971	CASH	IRA SVCS TR CO-CFBO RAE A CASH ROTH IRA
A0972	CASH	ROBERT D CASH
A0974	CASHMAN	THE MARY JUNE MILLS CASHMAN RT DTD 1997
A0975	CASIFORA	ALBERTO & CARLOS CASIFORA
A0976	CASLER	PROV. TR GP-FBO REBA L CASLER IRA
A0982	CASTELLANI	THE CASTELLANI FLT
A0983	CASTELLANOS	FRANCISCO A & MARTHA D CASTELLANOS
A0984	CASTIGLIONE	PAUL J CASTIGLIONE
A0985	CASTIGLIONE	PAUL J CASTIGLIONE JR
A0986	CASTIGLIONE	PROV. TR GP-FBO KAREN A CASTIGLIONE IRA
A0987	CASTIGLIONE	PROV. TR GP-FBO PAUL J CASTIGLIONE IRA
A0988	CASTRO	IRA SVCS TR CO-CFBO HELEN A CASTRO IRA
A0989	CASTRO	THE HELEN CASTRO FLT 08/06/14
A0991	CAUSTRITA	CAUSTRITA TR DTD 10/06/11
A0992	CAVASOS	MAINSTAR-FBO RAYNALDO CAVASOS
A0993	CAVE	PROV. TR GP-FBO DONALD L CAVE JR IRA
A0994	CAWLEY	RAYMOND J CAWLEY LT UAD 05/13/09
A0995	CAWLEY	THE JUDITH A CAWLEY LT DTD 05/13/09
A0996	CECIL	RICHARD CECIL
A0997	CECKA	BRUCE W CECKA
A0998	CECKA	MAINSTAR-FBO MARY M CECKA
A1002	CENTORE	MAINSTAR-FBO MARJORIE CENTORE
A1003	CENTRONE	PROV. TR GP-FBO THERESA CENTRONE IRA
A1004	CENTRONE	ROBERT J & THERESA CENTRONE
A1005	CEPULKOWSKI	FRANK O CEPULKOWSKI
A1006	CERNA	THOMAS J & SANDRA M CERNA
A1009	CHADWELL	MAINSTAR-FBO KAREN L CHADWELL
A1011	CHAFFIN	PROV. TR GP-FBO CYNTHIA CHAFFIN IRA
A1012	CHALLENGER	DEBORAH CHALLENGER
A1013	CHALLENGER	PROV. TR GP-FBO DEBORAH L CHALLENGER IRA
A1015	CHAMPLEY	IRA SVCS TR CO-CFBO THOMAS CHAMPLEY IRA
A1019	CHANDLEY	CHARLES A CHANDLEY
A1024	CHANG	SHENYAH & CHING-PI CHANG
A1025	CHANG	SHENYAH CHANG
A1028	CHARTER OAK	THE CHARTER OAK WOMAN'S CLUB
A1029	CHASE	SUNWEST TR LAUREL C CHASE IRA
A1030	CHASE FINANCIAL	CHASE FINANCIAL LLC
A1033	CHAVEZ	SUNWEST TR JUDY CHAVEZ IRA
A1036	CHEATHAM	NORMA E CHEATHAM

A1037	CHEN	HUIXIAN CHEN
A1038	CHEN	TED B CHEN
A1039	CHEN	YEN HSU CHEN
A1041	CHERELSTEIN	GLORIA A CHERELSTEIN
A1043	CHERRY	MYRA C CHERRY
A1045	CHI	BOYAN CHI
A1046	CHIN	JENNY CHIN
A1052	CHONO	MAINSTAR-FBO DIANE F CHONO
A1053	CHOPP	MAINSTAR-FBO SHARON CHOPP
A1054	CHOQUETTE	CYNTHIA A CHOQUETTE
A1055	CHOQUETTE	PROV. TR GP-FBO CYNTHIA A CHOQUETTE IRA
A1056	CHOQUETTE	PROV. TR GP-FBO KENNETH J CHOQUETTE IRA
A1057	CHOU	HORIZON TR CO-FBO HWAI-NAN CHOU IRA
A1058	CHOW	ROSY CHOW
A1059	CHOW	THERESA CHOW
A1060	CHRISTENSEN	CHRISTENSEN LIVESTOCK CO LLP
A1061	CHRISTENSEN	MAINSTAR-FBO LON CHRISTENSEN
A1062	CHRISTENSEN	MIKE P & COLLEEN H CHRISTENSEN
A1064	CHRISTIAN	GABRIEL CHRISTIAN
A1065	CHRISTIAN	PROV. TR GP-FBO LUISE CHRISTIAN IRA
A1066	CHRISTIENSEN	GARY W CHRISTIENSEN
A1067	CHU	MAINSTAR-FBO RACHEL LEEANN CHU
A1068	CHU	RACHEL LEEANN CHU
A1070	CHUANG	KEN & ADA CHUANG
A1071	CHUANG	SUSAN & THOMAS CHUANG
A1073	CHUN	PROV. TR GP-FBO CYNTHIA M CHUN IRA
A1074	CHUN	PROV. TR GP-FBO DOUGLAS G CHUN IRA
A1077	CHWALOWSKI	FRANK & PENNIE CHWALOWSKI
A1078	CICERO	MATTHEW CICERO
A1081	CIRRITO	CAROLYN CIRRITO
A1082	CLAARVILLE	CLAARVILLE INC
A1083	CLABAUGH	HUGH CLABAUGH
A1085	CLAPP	GLORIA J CLAPP
A1087	CLARK	CARL & DELLA CLARK
A1088	CLARK	DAVID & BRENDA CLARK
A1089	CLARK	DONNA CLARK
A1090	CLARK	HORACE J & CAROLE CLARK RT DTD 10/27/93
A1092	CLARK	MADELINE CLARK
A1093	CLARK	MAINSTAR-FBO CYNTHIA CLARK
A1094	CLARK	MAINSTAR-FBO DONNA CLARK
A1096	CLARK	PROV. TR GP-FBO DOUGLAS CLARK IRA
A1098	CLARK	RALPH E CLARK JR
A1099	CLARK	RONALD D & MARY LOU CLARK
A1106	CLAYTON	TERRY L & CATHY M CLAYTON
A1108	CLEMENS	MAINSTAR-FBO RONALD L CLEMENS
A1109	CLEMENS	RONALD L & HEIDI M CLEMENS
A1111	CLENNAN	WARREN R CLENNAN
A1112	CLIFTON	KAREN S CLIFTON
A1114	CLIFTON	MICHAEL C & LINDA J CLIFTON
A1115	CLINE	FLOYD CLINE
A1116	CLINE/DUBOIS	SARAH CLINE & BRUCE DUBOIS

A1117	CLINTON	LYNDA T CLINTON
A1118	CLOONAN	RUTH CLOONAN
A1119	CLOSE	DAVID M CLOSE
A1122	CLUNE	LINUS J & SANDRA A CLUNE
A1123	COALE	MAINSTAR-FBO LLOYD H COALE JR
A1124	COATE	CHARLES L COATE
A1129	COCKROFT	ROGER COCKROFT
A1131	COFFEY	JAMES M COFFEY
A1132	COFFEY/COURNOYER	JAMES M COFFEY & WENDY COURNOYER
A1134	COGSWELL	PROV. TR GP-FBO SAMUEL B COGSWELL IRA
A1137	COHEN	GEORGE & RUTH COHEN RT UAD OCT 2003
A1140	COHEN	THE MURIEL COHEN FT
A1142	COLANGELO	LILIO COLANGELO
A1144	COLBERT	LOUISE F COLBERT
A1147	COLE	JANE COLE TTEE THE JANE COLE RTA 07/31/15
A1149	COLEMAN	DELORES COLEMAN
A1150	COLEMAN	GENEVIEVE COLEMAN
A1151	COLEMAN	PROV. TR GP-FBO JERRY WAYNE COLEMAN IRA
A1155	COLINA	THE SAMUEL & AMY COLINA LT
A1157	COLLIANDER	MAINSTAR-FBO RAVONA COLLIANDER
A1158	COLLIER	JANIS COLLIER
A1159	COLLINGS	GLENNA W COLLINGS
A1160	COLLINS	CONSTANCE A COLLINS
A1163	COLLINS	MARY ANN COLLINS
A1164	COLORADO PIONEER	COLORADO PIONEER TR DTD 06/23/17
A1166	COLSON	IRA SVCS TR CO-CFBO NEAL A COLSON IRA
A1167	COLSON	MAINSTAR-FBO CAROL A COLSON
A1168	COLTRIN BROTHERS	COLTRIN BROTHERS LLC
A1170	COMBS	BILLY E & LYNN B COMBS
A1173	COMER	VICKY S COMER
A1174	COMINOS	HARRY COMINOS
A1176	CONAWAY	DIANE CONAWAY
A1178	CONE	MAINSTAR-FBO PATRICIA CONE
A1179	CONG MYAD LYAD	CONG MYAD LYAD INC
A1181	CONKLIN	PROV. TR GP-FBO DONNA CONKLIN IRA
A1183	CONMY	KAREN CONMY
A1184	CONMY	PROV. TR GP-FBO KAREN CONMY IRA
A1186	CONNER	MARTHA CONNER
A1188	CONNOLLY	PROV. TR GP-FBO DENNIS J CONNOLLY IRA
A1189	CONNOR	PROV. TR GP-FBO SHARON H CONNOR IRA
A1193	CONSTANTINI	THE ANTHONY G CONSTANTINI RT DTD 5/24/13
A1197	CONWAY	EDWARD CONWAY
A1198	CONWAY	EDWARD CONWAY RT
A1199	CONWAY	JEAN & EDWARD CONWAY RT
A1201	COOK	ALMA M COOK
A1202	COOK	DAVE E COOK
A1203	COOK	JAMES M COOK
A1205	COOK	PROV. TR GP-FBO CURTIS R COOK IRA
A1206	COOK	PROV. TR GP-FBO DEBORAH E COOK IRA
A1209	COON	MAINSTAR-FBO LOIS COON
A1210	COON	MAINSTAR-FBO PAUL W COON

A1211	COON	MAINSTAR-FBO SARAH L COON
A1212	COON	SARAH L COON
A1213	COOPER	BLAIR B COOPER
A1214	COOPER	COOPER LT 07/27/00
A1216	COOPER	FRANK & KAROLYN COOPER
A1218	COOPER	PROV. TR GP-FBO DARYL COOPER IRA
A1219	COOPER	WILMA COOPER
A1220	COOPRIDER	CHARLES E COOPRIDER
A1221	COPELAND	COPELAND FAMILY IRREV TR
A1222	COPELAND	MINDY R COPELAND
A1223	COPELAND	PROV. TR GP-FBO MINDY R COPELAND IRA
A1226	CORDER	PROV. TR GP-FBO MALINDA CORDER IRA
A1227	CORDONNIER	MAINSTAR-FBO JEREMY CORDONNIER
A1228	CORDONNIER	MAINSTAR-FBO SHERRY CORDONNIER
A1229	CORDONNIER	SHERRY CORDONNIER
A1231	CORNELIUS	DARLENE CORNELIUS
A1232	CORNELIUS	DONALD CORNELIUS
A1235	CORNETT	IRA SVCS TR CO-CFBO NATALIE M CORNETT IRA
A1236	CORPMAN-ELANE	LINDA CORPMAN-ELANE
A1237	CORRAO	DEBORAH C CORRAO
A1241	CORRELL	JAMES W & JOY A CORRELL FT
A1244	CORSI	JANIS & JESSE CORSI
A1246	CORTEZ	MAINSTAR-FBO MANUEL C CORTEZ
A1248	CORVO	CATERINA CORVO
A1249	COSH	DOROTHY J COSH
A1250	COSNER	BRENDA COSNER
A1251	COSS	STEPHEN T COSS
A1253	COSTA	THE COSTA LT UA 02/01/80
A1255	COTTEN	CLAY M COTTEN
A1257	COUGHLIN	RICHARD C COUGHLIN
A1258	COUGLE	IRA SVCS TR CO-CFBO TRACI COUGLE IRA
A1263	COVELESKIE	COVELESKIE FT
A1264	COVELESKIE	MAINSTAR-FBO BARBARA COVELESKIE
A1265	COVELESKIE	MAINSTAR-FBO ROGER W COVELESKIE
A1267	COVENTRY	MAINSTAR-FBO VIRGINIA M COVENTRY
A1269	COVER	JOSEPH P COVER
A1270	COVINGTON	IRA SVCS TR CO-CFBO TERRY L COVINGTON IRA
A1271	COWLEY	SUNWEST TR NEIL T COWLEY IRA
A1272	COWSER	SUNWEST TR DANIEL J COWSER IRA
A1274	COX	JOYCE M COX
A1275	COX	MAINSTAR-FBO KENNETH J COX
A1277	COX	MAINSTAR-FBO THOMAS I COX
A1279	COX	RONALD L COX TR 03/10/80
A1280	COYLE	GINNY L COYLE
A1282	COZZIE	MAINSTAR-FBO JAMES W COZZIE
A1283	CRACCHIOLO	SAMUEL & DEBORAH CRACCHIOLO
A1284	CRADY	RAYMOND J & JUDY L CRADY
A1285	CRAFF/BORDA	MELBA CRAFF & JORGE BORDA
A1286	CRAIG	MARTHA ELLEN CRAIG
A1287	CRAIG	NICOLE SPINA CRAIG
A1288	CRAIG	PROV. TR GP-FBO MARTHA E CRAIG ROTH IRA

A1289	CRAIG/KESTEN	BARBARA CRAIG & GREG KESTEN
A1290	CRAIGHEAD	ANGELA & EUGENE CRAIGHEAD
A1291	CRAMER	DAVID D CRAMER
A1292	CRAWFORD	ALYSSA M CRAWFORD TR
A1293	CRAWFORD	NICOLE E CRAWFORD TR
A1295	CRAYTON	CURLEE A CRAYTON
A1296	CREAMER	JOHN M & DOROTHY L CREAMER
A1299	CREISSEN	THOMAS J CREISSEN
A1300	CRESPIN	MARIE CRESPIN
A1301	CRETELLA	CAROLINA CRETELLA
A1304	CRIFE	ADELE CAREY CRIFE TR
A1305	CROMER	MAINSTAR-FBO BYRON CROMER
A1306	CRONIN	PROV. TR GP-FBO DANA LYNN CRONIN IRA
A1307	CROSBY	GABRIELLA B CROSBY
A1310	CROSSAN	RICHARD W CROSSAN TR
A1313	CROWE	RICHARD & BEVERLY CROWE
A1314	CROWELL	MARGUERITE CROWELL
A1315	CROWLEY	JACQUELINE M CROWLEY FT
A1316	CROWN 12 SERVICES	CROWN 12 SERVICES INC
A1317	CROWSON	TIFFANY CROWSON
A1320	CRUM	MAINSTAR-FBO MELVIN L CRUM
A1321	CRUMP	RANDELL & EDETTE CRUMP
A1322	CRUTCHER	DEBORAH D CRUTCHER
A1324	CRUZ	PROV. TR GP-FBO MAYRA CRUZ IRA
A1329	CULOTTA	ROSEMARY CULOTTA
A1332	CUMMINGS	JANE W CUMMINGS EXEMPT TR U/A 09/07/94
A1333	CUMMINGS	JANE W CUMMINGS LT DTD 04/13/00
A1335	CUMMINGS	MAINSTAR-FBO MARLENE CUMMINGS
A1337	CUMMINGS	MELISSA M & LESTER CUMMINGS III
A1338	CUNNINGHAM	CUNNINGHAM LT
A1341	CURLER	PROV. TR GP-FBO THOMAS A CURLER IRA
A1342	CURRENCE	MAINSTAR-FBO DOROTHY R CURRENCE
A1343	CURRIE	PAMELA CURRIE
A1346	CURTIS	CAROL A CURTIS
A1347	CURTIS	CURTIS FT DTD 07/01/03
A1348	CURTIS	STEVE D CURTIS
A1349	CUSHMAN	PATRICIA CUSHMAN
A1353	CUTSAIL	MARY CUTSAIL
A1355	CYR	ALBERT G CYR TR
A1356	CYR	PAUL CYR
A1357	DADEY	KATHLEEN A DADEY
A1358	DAGATE	PROV. TR GP-FBO DAVID DAGATE ROTH IRA
A1359	DAGUE	PROV. TR GP-FBO MICHAEL M DAGUE IRA
A1362	DAILEY	NANCY L DAILEY
A1363	DAILEY	PROV. TR GP-FBO DONALD LEONARD DAILEY IRA
A1365	DALTON	IRA SVCS TR CO-CFBO BRADLEY DALTON IRA
A1369	DANIELS	MAINSTAR-FBO MARTHA L DANIELS
A1370	DANISH	IRA SVCS TR CO-CFBO DONNA L DANISH IRA
A1373	DANTIN	IRA SVCS TR CO-CFBO DEBORAH M DANTIN SEP
A1374	DANTIN	JOHN KEITH DANTIN
A1376	DAUGHERTY	GLENIAL LEE DAUGHERTY LT DTD 11/30/06

A1378	DAUS	IRA SVCS TR CO-CFBO CHARLES P DAUS IRA
A1379	DAVALATH	MEGHA & SHYLAJA DAVALATH
A1382	DAVEY	DANA R DAVEY
A1383	DAVEY	HORIZON TR CO-FBO NANCY A DAVEY IRA
A1384	DAVEY	HOWARD D DAVEY
A1385	DAVEY	MAYBELLE S DAVEY
A1386	DAVEY	PROV. TR GP-FBO MAYBELLE S DAVEY IRA
A1387	DAVEZAC	THE DAVEZAC FT
A1388	DAVIDOW	PEARL DAVIDOW
A1390	DAVIDOWSKI	SANDRA L DAVIDOWSKI
A1391	DAVIDSON	LAWRENCE B DAVIDSON
A1392	DAVIES	PROV. TR GP-FBO BRIAN DAVIES IRA
A1393	DAVIS	DAVID DAVIS
A1394	DAVIS	DORIS DEANNA DAVIS RLT DTD 07/19/07
A1395	DAVIS	IRA SVCS TR CO-CFBO VONDA MARIE DAVIS
A1397	DAVIS	MAINSTAR-FBO ROBERT KEITH DAVIS
A1398	DAVIS	MARION I DAVIS
A1400	DAVIS	PHILIP W & CYNTHIA M DAVIS
A1402	DAVIS	PROV. TR GP-FBO CHRISTINE K DAVIS ICA
A1403	DAVIS	PROV. TR GP-FBO CHRISTINE K DAVIS IRA
A1404	DAVIS	RICHARD MORGAN & CAROL ALBRIGHT DAVIS
A1405	DAWSON	DAVID W DAWSON
A1406	DAWSON	ELIZABETH & ROBERT DAWSON
A1407	DAWSON	KERRY DAWSON
A1410	DE	JHARNA DE
A1417	DE VRIES	THE SISSY DE VRIES TR DTD 06/07/06
A1419	DEAK	ELIZABETH & STEVEN DEAK
A1420	DEAN	MAINSTAR-FBO CYNTHIA A DEAN
A1421	DEAN	MAINSTAR-FBO FRANK M S DEAN
A1422	DEANGIO	MAINSTAR-FBO GARY M DEANGIO
A1423	DEARMOND	DEARMOND RLT DTD 06/19/04
A1424	DEARMOND	PROV. TR GP-FBO SUSAN DEARMOND IRA
A1425	DEARS	NORA GOMEZ-DEARS & ROLAND D DEARS
A1426	DECAMP	RONALD DECAMP
A1428	DEEP SOUTH HOME	DEEP SOUTH HOME MEDICAL EQUIPMENT
A1431	DEGRACA	HORIZON TR CO-FBO DAVID J DEGRACA IRA
A1438	DEJARLAIS	MAINSTAR-FBO JAMES DEJARLAIS
A1440	DEL GIORNO	MARIAN J & PETER S DEL GIORNO
A1441	DELAGRAVE	BETTY & DONALD DELAGRAVE
A1443	DELAP	ANN W DELAP
A1444	DELAROSA	IRA SVCS TR CO-CFBO ROBERT L DELAROSA
A1445	DELAVEGA	ALFONSO & ISIDORA DELAVEGA
A1446	DELAWARE ASSOC.	DELAWARE ASSOCIATION OF REALTORS INC
A1448	DELLINGER	THOMAS E DELLINGER
A1450	DELORENZO	FRANK J DELORENZO JR
A1451	DELORENZO	MAINSTAR-FBO FRANK DELORENZO JR
A1453	DELUCA/VALE	PHYLLIS ANNE DELUCA & KAMI ROSE VALE
A1454	DEMANGE	EDWARD J & SUSAN M DEMANGE
A1464	DENIS	SHIRLEY R DENIS
A1467	DENKOVICH	IRA SVCS TR CO-CFBO LINDA DENKOVICH IRA
A1468	DENKOVICH	PETER P JR & LINDA DENKOVICH

A1470	DEPROSPERIS	MAINSTAR-FBO PETER M DEPROSPERIS
A1472	DERAS	MAINSTAR-FBO JORGE M DERAS
A1477	DERRICK	DAVID L DERRICK
A1480	DESANTIS	BKD SOLO 401K TR FBO KARI A DESANTIS
A1481	DESANTIS	BKD SOLO 401K TR FBO ROBERT L DESANTIS
A1482	DESELLEMS	MAINSTAR-FBO RANDY DESELLEMS
A1485	DESOUZA	PROV. TR GP-FBO BEVERLY ANN DESOUZA IRA
A1486	DETTLOFF	KAREN & NORMAN DETTLOFF
A1487	DEUTSCH	HORIZON TR CO-FBO MARTHA J DEUTSCH IRA
A1488	DEWALD	BRUCE DEWALD
A1489	DEWALD	PROV. TR GP-FBO BRUCE DEWALD ROTH IRA
A1490	DEWALD	PROV. TR GP-FBO MARIELA DEWALD ROTH IRA
A1491	DEWITT	DONALD J & JANE A DEWITT
A1492	DEWITT	PROV. TR GP-FBO DONALD J DEWITT IRA
A1494	DEZELICH	NICHOLAS & VIRGINIA DEZELICH
A1496	DIAL	DONNA D DIAL
A1497	DIAL	PROV. TR GP-FBO DONNA D DIAL IRA
A1503	DIAZ	SINDO DIAZ
A1504	DICAMILLO	JUDITH A DICAMILLO
A1505	DICKSON	HARVEY DICKSON
A1506	DIDIER	CERT OF TR ROBERT & SHIRLEY DIDIER JT IT
A1507	DIDIER	ROBERT J & SHIRLEY DIDIER JRLT 10/30/13
A1508	DIEHL	PROV. TR GP-FBO CAROLYN DIEHL IRA
A1509	DIETZ	RUTH U & PETER R DIETZ
A1512	DIGIROLAMO	MAINSTAR-FBO S DIGIROLAMO
A1517	DIMACALI	REYNALDO DIMACALI
A1518	DIMAIO	JOHN DIMAIO
A1519	DIMAIO	PROV. TR GP-FBO JOAN DIMAIO IRA
A1520	DIMARCO	ISABELLA DIMARCO
A1523	DIPOLITO	VITA DIPOLITO IRREV TR
A1524	DIRKSEN	MARJORIE DIRKSEN
A1525	DIRLAM	JASPER N DIRLAM RT
A1526	DIRUSSO	ELISEO & KATHLEEN DIRUSSO
A1529	DISSELER	PROV. TR GP-FBO KATHRYN DISSELER IRA
A1530	DITSWORTH	GLENN A DITSWORTH
A1531	DIVAN	MAINSTAR-FBO ROY A DIVAN
A1533	DIXON	PROV. TR GP-FBO ROBERT DIXON IRA
A1535	DLASK	IRA SVCS TR CO-CFBO DENNIS DLASK IRA
A1536	DLASK	IRA SVCS TR CO-CFBO MARIA DLASK IRA
A1538	DOBBINS	PROV. TR GP-FBO TIM M DOBBINS IRA
A1539	DOCHERTY	IRA SVCS TR CO-CFBO MERRY DOCHERTY IRA
A1541	DODGE	IRA SVCS TR CO-CFBO CLAUDIA DODGE IRA
A1543	DOERMANN	PROV. TR GP-FBO JEFF DOERMANN IRA
A1544	DOHRMANN	PROV. TR GP-FBO ANN DOHRMANN IRA
A1545	DOLECEK	RICHARD DEAN DOLECEK
A1546	DOMES	INEZ DOMES
A1548	DOMINO	SAMUEL J DOMINO JR
A1550	DONALDSON	MAYME J DONALDSON
A1551	DONALDSON	PROV. TR GP-FBO GLADENE H DONALDSON IRA
A1552	DONATELLI	DARLENE D DONATELLI
A1555	DONE	PROV. TR GP-FBO CLYDE DONE IRA

A1556	DONIS	CLAIRE DONIS
A1557	DONNELLY	PATTI DONNELLY
A1558	DOOHAN/CROUSE	MICHAEL J DOOHAN & JULIE D CROUSE
A1563	DORY	PROV. TR GP-FBO TIMOTHY DORY IRA
A1567	DOUGAN	KATHRYN JACKSON DOUGAN
A1570	DOW	CHARLES L & KAREN S DOW
A1571	DOWDELL	MAINSTAR-FBO DAVID DOWDELL
A1574	DOWNING	MARY DOWNING
A1575	DOYAL	IRA SVCS TR CO-CFBO SHELLIA L DOYAL IRA
A1577	DOYLE	PROV. TR GP-FBO JAMES J DOYLE IRA
A1582	DRAPER & MCGINLEY	DRAPER & MCGINLEY PA RETIREMENT PLAN
A1585	DRISCOL	MAINSTAR-FBO STEVE DRISCOL
A1587	DRUMM	MICHAEL P DRUMM
A1588	DRUMMOND	MAINSTAR-FBO NANCY J DRUMMOND
A1593	DUBE	KAREN & MARCEL R DUBE JR
A1595	DUBOIS	BRUCE & CINDY & AMANDA M DUBOIS
A1597	DUDDLESTON	DEBRA S DUDDLESTON
A1601	DUFF	PATRICIA DUFF
A1602	DUGAS	IRA SVCS TR CO-CFBO LOIS DUGAS IRA
A1605	DUHAMEL	IRA SVCS TR CO-CFBO MARILYN DUHAMEL ROTH
A1607	DUISENBERG	KENNETH & JULIE DUISENBERG
A1608	DUKE	BILLY DUKE
A1610	DULDULAO	MAINSTAR-FBO GUILLERMO DULDULAO
A1611	DULLARY	ERIKA M DULLARY
A1613	DUNCAN	LARRY A DUNCAN
A1614	DUNCAN	NEW DIRECTION-FBO DAN DUNCAN IRA
A1617	DUNN	CHERYL LEA DUNN RT DTD 11/18/14
A1618	DUNN	MAINSTAR-FBO GERARD C DUNN
A1619	DUNN	WILLIAM W & LAVONNE A DUNN
A1620	DUNNE	ALISON DUNNE
A1623	DUPONT	MAINSTAR-FBO KAY M DUPONT
A1624	DURYE	KATHLEEN C & DWIGHT J DURYE
A1626	DUSSERRE	MAINSTAR-FBO JOANNE DUSSERRE
A1628	DYSLIN	LARRY G & ELAINE C DYSLIN
A1629	DYSLIN	MARK R & MAGDALENA L DYSLIN
A1632	DZUBAY	JOHN R DZUBAY SNT
A1633	DZUBAY	MARK P & JILL R DZUBAY
A1634	EACOCK	PROV. TR GP-FBO DEBORAH EACOCK ROTH IRA
A1636	EARLE	SUNWEST TR YVONNE EARLE IRA
A1639	EASTRIDGE	EASTRIDGE FAMILY IRREV TR
A1641	EATHERTON	PROV. TR GP-FBO DEBORAH P EATHERTON IRA
A1642	EBACH	THERESA D EBACH
A1643	EBERLE	MARLENE & PETER EBERLE
A1644	EDABURN	RICHARD ORVAL EDABURN
A1647	EDDY	PROV. TR GP-FBO CELESTE & GERALD EDDY ICA
A1648	EDDY	WAYNE EDDY
A1649	EDGE	THELMA M EDGE FT
A1650	EDMOND	ROBIN ANN EDMOND
A1651	EDWARDS	DENISE B EDWARDS
A1653	EDWARDS	JEAN S EDWARDS TR DTD 01/08/09
A1654	EGBERT	LINDA A EGBERT 2009 RT 04/16/09

A1659	EICHOLTZ	JEAN M EICHOLTZ
A1663	ELCHONESS	NANCY ELCHONESS
A1665	ELEY	BRUCE W ELEY RT DTD 04/14/16
A1668	ELLINGSON	THE ELLINGSON RT DTD 06/13/03
A1669	ELLIOTT	ALBERT & MARIAN ELLIOTT LT 05/29/03
A1670	ELLIS	CARMAN R & JILL E ELLIS
A1672	ELSON	MARGARET RAE ELSON IRREV TR
A1675	EMAHISER	JAMES B EMAHISER RT 05/13/15
A1676	EMAHISER	NANCY L EMAHISER RT 05/13/15
A1677	EMMONS	IRA SVCS TR CO-CFBO DENISE EMMONS IRA
A1678	ENDRIZZI	PROV. TR GP-FBO ERNEST E ENDRIZZI IRA
A1680	ENGBRECHT	NANTANAPORN ENGBRECHT
A1681	ENGEL	DIANE ENGEL
A1683	ENGH	MYRNA A ENGH
A1684	ENGLAND	ADAM ENGLAND
A1685	ENGLEMAN	HORIZON TR CO-FBO STEVEN D ENGLEMAN ROTH
A1686	ENGLEMAN	STEVEN DALE & SHERRY LYNN ENGLEMAN
A1687	ENGLUND	CHARLES E ENGLUND
A1689	ENOMOTO	MAINSTAR-FBO REIKO J ENOMOTO
A1690	ENRICI	KAREN ENRICI
A1691	ENRIQUEZ	MAINSTAR-FBO PATRICK ENRIQUEZ
A1692	ENRIQUEZ	VINCENT, MERCEDES & PATRICK ENRIQUEZ
A1694	EQUITY SOLUTIONS	EQUITY SOLUTIONS GROUP INC
A1695	EREBIA	MARTHA EREBIA
A1697	ERICKSON	LANA LAVERNE ERICKSON
A1698	ERICKSON	PROV. TR GP-FBO JOHN LEROY ERICKSON IRA
A1699	ERICKSON	THE LT OF D E & JOAN ERICKSON
A1700	ERLEY	CAROL ERLEY
A1701	ERNST	SHERYL ERNST
A1707	ESPIRITU	MAINSTAR-FBO APRIL J V ESPIRITU
A1708	ESPIRITU	MAINSTAR-FBO MARIA T V ESPIRITU
A1709	ESPOSITO	JOSEPH P ESPOSITO
A1711	ESTES	YOSHIKO Y ESTES
A1715	EVANS	CLINTON & JUDY EVANS
A1716	EVANS	DOUGLAS E SR & DONNA EVANS
A1719	EVANS	PROV. TR GP-FBO JOHN C EVANS IRA
A1722	EVERS	DANIEL J & MARLEEN M EVERS
A1723	EVERS	DAVID G & BARBARA A EVERS
A1726	EVERS DAIRY	EVERS DAIRY
A1730	EXCEL	THE EXCEL RT 05/01/06 E M GARVIN GRANTOR
A1731	EXELBY	PROV. TR GP-FBO ALLEN J EXELBY IRA
A1734	FABBRO	LEWIS FABBRO JR
A1736	FACKENTHALL	WILLIAM & LOREEN FACKENTHALL
A1737	FACQUE	JOHN FACQUE
A1741	FAIRBANKS	MAINSTAR-FBO PAULINE FAIRBANKS
A1742	FAIRBOURNE	JOSEPH P & RACHEL B FAIRBOURNE
A1743	FAIRCHILD	PATRICIA L FAIRCHILD
A1744	FAIRCHILD	PAULA A FAIRCHILD
A1748	FALKENBERG	KEN FALKENBERG RT UA DTD 01/17/92
A1749	FALKENSTEIN	CARLA FALKENSTEIN
A1751	FALLON	PROV. TR GP-FBO JANICE FALLON IRA

A1752	FAMER	STEPHEN & HEIDI FAMER
A1755	FANTON	JOHN F FANTON
A1756	FARASH	IRENE FARASH
A1759	FARNSWORTH	MAINSTAR-FBO ANDREA FARNSWORTH
A1760	FARRALL	LYNDA FARRALL
A1761	FARRELL	CASEY M & RHONDA R FARRELL
A1762	FARRELL	LARRY & LINDA L FARRELL
A1763	FARRELL	PROV. TR GP-FBO LINDA L FARRELL IRA
A1764	FARRELLY	VERONICA & JOSEPH FARRELLY
A1765	FARRIOR	HELEN H FARRIOR
A1767	FARWICK	PROV. TR GP-FBO SCOTT FARWICK ROTH IRA
A1769	FATTAL	ODETTE FATTAL
A1770	FAUCHEUX	PROV. TR GP-FBO BEVERLY FAUCHEUX INH IRA
A1773	FAULTERSACK	MAINSTAR-FBO DAVID FAULTERSACK
A1776	FAWCETT	MAINSTAR-FBO STEVE L FAWCETT
A1777	FAZEKAS	BELA K & MARIA FAZEKAS
A1778	FAZEKAS	BELA K & MARIA FAZEKAS TR 03/31/97
A1779	FEADOR	EMIL C & ARTHUR P FEADOR
A1780	FEADOR	EMIL C FEADOR
A1781	FEDDERS	GERALD D FEDDERS
A1782	FEDERER	MARCIA T FEDERER
A1783	FEDYNA	PAUL M & ELLEN FEDYNA
A1784	FEILNER	ROSE FEILNER
A1786	FEIST	THE FEIST LT
A1787	FEISTHAMEL	ANTHONY J FEISTHAMEL
A1788	FEISTHAMEL	PROV. TR GP-FBO ANTHONY FEISTHAMEL IRA
A1789	FELCHER	DENNIS S FELCHER RT DTD 10/27/88
A1791	FELDMAN	MARTIN FELDMAN
A1793	FELLER	RICHARD L FELLER
A1796	FELTZ	PROV. TR GP-FBO RITA I FELTZ IRA
A1797	FENDER	PROV. TR GP-FBO DANIEL FENDER IRA
A1798	FENDER	PROV. TR GP-FBO SHARON L FENDER IRA
A1799	FENG	GINGER FENG
A1800	FENG	MAINSTAR-FBO GINGER FENG
A1801	FERBER	PROV. TR GP-FBO SUSAN FERBER IRA
A1802	FERCH	MAINSTAR-FBO DAVID LYNN FERCH
A1804	FERGUSON	MAUREEN L FERGUSON
A1805	FERNANDES	DEIRDRE P & BENJAMIN F FERNANDES
A1806	FERNANDES	DOMINGOS FERNANDES
A1807	FERNANDES	MAINSTAR-FBO DOMINGOS FERNANDES
A1809	FERNANDES	MAINSTAR-FBO JUDITH FERNANDES
A1811	FERNANDEZ	STEPHANIE FERNANDEZ
A1812	FERNANDO	SUSITH R FERNANDO
A1814	FERRARI	LOUIS & JANIS FERRARI
A1815	FERRARO	ANTHONY R FERRARO LT
A1816	FERRARO	ESTHER C FERRARO
A1820	FERRIS	MICHAEL FERRIS
A1823	FETTER	JACK L FETTER
A1824	FETTER	MAINSTAR-FBO ROBERT E FETTER
A1825	FETTING	DENNIS E & PEGGY L FETTING JLT 10/08/09
A1826	FHR	FHR INC

A1827	FICILI	ANTHONY & LYNDIA FICILI
A1831	FIERLE	PROV. TR GP-FBO KAYE FIERLE IRA
A1832	FIERLE	THE ROBERT G & KAYE L FIERLE RLT
A1833	FILGER	GLENN E FILGER
A1834	FILKINS	KATHLEEN CORY FILKINS
A1835	FILLIATER	JOSHUA A & ERIN FILLIATER
A1836	FILLINGER	MAINSTAR-FBO RICHARD FILLINGER
A1837	FILLINGER	RICHARD J & SUE C FILLINGER
A1838	FILLINGER	MAINSTAR-FBO SUE FILLINGER
A1839	FINDLEY	RICHARD FINDLEY
A1840	FINE	GLORIA & FREDERICK FINE
A1842	FINEBERG-MILLER	PROV. TR GP-FBO SHEILA FINEBERG-MILLER IRA
A1843	FINKELDEY	MEGAN ROSE FINKELDEY RT 02/05/14
A1844	FINKENBINE	SANDRA S FINKENBINE SUPP TR
A1845	FINLEY	IRA SVCS TR CO-CFBO COLLEEN K FINLEY IRA
A1847	FINNEY	DARRELL M FINNEY
A1848	FINNEY	PROV. TR GP-FBO DARRELL M FINNEY IRA
A1849	IORE	JAMES IORE
A1851	FIRMISS	JOHN T FIRMISS
A1853	FISCHER	ARTHUR J & REGINA M FISCHER
A1854	FISCHER	IRENE FISCHER
A1856	FISHEL	IRA SVCS TR CO-CFBO MICHAEL D FISHEL IRA
A1858	FISHER	MAINSTAR-FBO ROBERT M FISHER
A1859	FISHER	PAMELA D & JOHN E FISHER
A1860	FISHER	ROGER L & LOIS P FISHER
A1861	FISHER	SUNWEST TR RALPH D FISHER IRA
A1862	FISHER	MAINSTAR-FBO JOHN FISHER
A1865	FITCH	MARK R FITCH
A1866	FITE	PROV. TR GP-FBO GARY LEE FITE IRA
A1867	FITE	THE GARY LEE FITE RT DTD 10/13/09
A1869	FITZPATRICK	PAULA A FITZPATRICK
A1870	FITZPATRICK	PROV. TR GP-FBO KAREN FITZPATRICK IRA
A1873	FLANAGAN	PROV. TR GP-FBO K K FLANAGAN INH IRA
A1874	FLANINGAN	PROV. TR GP-FBO JACK W FLANINGAN IRA
A1877	FLAX	THE FLAX FRT DTD 07/27/95
A1880	FLEISCHER	BETH R & LYNN FLEISCHER
A1888	FLETCHER	DANNY C & DEBRA M FLETCHER
A1889	FLETCHER	HAROLD & HAZEL FLETCHER
A1893	FLIGER-BAILEY	SUNWEST TR KATHLEEN L FLIGER-BAILEY IRA
A1897	FLORENCE	IRA SVCS TR CO-CFBO DONALD FLORENCE ROTH
A1898	FLORES	LAURA E & DANIEL FLORES
A1899	FLORES	SYLVIA M FLORES
A1900	FLORES	THE FLORES FT
A1901	FLORES	VICTOR M FLORES
A1902	FLOWERS	MAINSTAR-FBO STEVEN L FLOWERS
A1903	FLOWERS	STEVEN L & VIRGINIA A FLOWERS
A1904	FLOYD	PROV. TR GP-FBO ROBERT E FLOYD IRA
A1905	FLYING V	PROV. TR GP-FBO THE FLYING V TR ICA
A1906	FLYNN	MAINSTAR-FBO SHARRON FLYNN
A1907	FLYNN	SHARLA K & ROY D FLYNN
A1908	FOLEY	MARGARET A FOLEY

A1909	FOLEY	MELVA CHERYL FOLEY
A1910	FOLEY	MICHAEL R FOLEY
A1911	FOLLETT	KEVIN & KAREN FOLLETT
A1912	FOLSE	RAY C & JANIE N FOLSE
A1914	FONG	LEIGHTON & EILEEN FONG
A1915	FONTANA	PROV. TR GP-FBO MICHELE D FONTANA IRA
A1916	FONTANA	PROV. TR GP-FBO MICHELE FONTANA IRA
A1918	FONTANEZ	IRA SVCS TR CO-CFBO LOUIS A FONTANEZ ROTH
A1919	FONTANEZ	LOUIS A & KATHERINE A FONTANEZ
A1921	FORBES	LINDA R FORBES
A1924	FORD	ANN HARDIN FORD RT
A1925	FORD	BARRY & SHARI FORD
A1926	FORD	CHALLIS & CARLENE FORD
A1927	FORD	CHALLIS D FORD
A1928	FORD	DALE M & PAULA K FORD
A1930	FORD	FORD TR
A1931	FORD	IRENE FORD
A1932	FORD	KATHLEEN FORD
A1933	FORD	MAINSTAR-FBO MARK C FORD
A1934	FORD	RANDALL LEON FORD IT
A1935	FORD	THE BRUCE & KATHLEEN FORD TR
A1938	FOREST HOME	FOREST HOME HOLDINGS LLC
A1939	FORGIONE	MAINSTAR-FBO LORETTA M FORGIONE
A1940	FORINGTON	MARY LEA FORINGTON
A1941	FORMICHELLA	BARBARA C FORMICHELLA
A1942	FORREST	GARY A & JANICE K FORREST
A1947	FOSTER	VICI R FOSTER
A1948	FOSTER	WAYNE R & EUGENIA W FOSTER
A1949	FOUNTAIN	JAMES EDWARD FOUNTAIN
A1950	FOUTS	SONYA A FOUTS
A1951	FOWLER	MAINSTAR-FBO JEANNIE FOWLER
A1952	FOWLES	MAINSTAR-FBO DEBORAH C FOWLES
A1953	FOX	IRA SVCS TR CO-CFBO WILLIAM J FOX IRA
A1958	FRALEIGH	ALBERT S & JEAN L FRALEIGH 2011 DEC OF TR
A1960	FRAME	RICHARD & CAROL FRAME
A1962	FRANCIS	MURPHY FRANCIS LT
A1963	FRANCIS	PEGGY JO FRANCIS
A1964	FRANCK	DENNIS FRANCK
A1965	FRANCK	PROV. TR GP-FBO DENNIS FRANCK IRA
A1967	FRANDINA	MAINSTAR-FBO CHRISTINE FRANDINA
A1969	FRANKLIN	BASIL V FRANKLIN JR
A1970	FRANKLIN	MAINSTAR-FBO BASIL V FRANKLIN JR
A1972	FRANKS	CLAYSON & AGNES FRANKS
A1974	FRANTZ	STEVEN FRANTZ
A1975	FRANZ/WOHRLE	LOLA JEAN FRANZ & RONALD D WOHRLE
A1976	FRANZER	RUTH M FRANZER
A1977	FRASURE	PROV. TR GP-FBO RON FRASURE IRA
A1980	FRAZER	PROV. TR GP-FBO THOMAS H FRAZER IRA
A1981	FRAZER	THOMAS H FRAZER RT DTD 08/20/09
A1984	FRECHETTE	DANIEL E FRECHETTE
A1986	FREDERICK	SUNWEST TR BRIAN A FREDERICK IRA

A1987	FREDRIKSEN	PERRY & JILLEENE FREDRIKSEN
A1989	FREDRICK	PATRICIA FREDRICK
A1990	FREDRICK	TODD A & MARY C FREDRICK
A1992	FREEBURG	GARY L & DENISE J FREEBURG
A1993	FREED	PAULA FREED
A1995	FREEDMAN	ANTHONY FREEDMAN
A1997	FREEMAN	HARRIS & MARION FREEMAN
A1998	FREIDEL	PROV. TR GP-FBO ELIZABETH FREIDEL IRA
A1999	FREIDEL	PROV. TR GP-FBO JOHN W FREIDEL IRA
A2001	FRENCH	MAINSTAR-FBO MARGARET D FRENCH
A2002	FRERICHS	LORALEI F FRERICHS
A2003	FRERICHS	MAINSTAR-FBO LORALEI F FRERICHS
A2004	FRESHWATER	RICHARD ELLIS FRESHWATER
A2005	FREY	LARRY E & CINDY P FREY
A2006	FREY	LEONARD L & KATHRYN S FREY
A2011	FRIEDMAN	CAROL & MARTIN FRIEDMAN
A2012	FRIEHAUF	DUANE FRIEHAUF
A2013	FRIEND	JOYCE E FRIEND
A2014	FRIEND	LYNNE FRIEND
A2015	FRIENDS TRAVIS FISHER	FRIENDS OF TRAVIS FISHER HOUSE
A2016	FRIGEN	IRA SVCS TR CO-CFBO DAVID A FRIGEN
A2020	FRIZZA	WANDA FRIZZA
A2029	FRUCHTER	IRA SVCS TR CO-CFBO MARC A FRUCHTER IRA
A2031	FRUITHANDLER	THE EILEEN GREENBERG FRUITHANDLER LT
A2032	FRY	PROV. TR GP-FBO LANA L FRY IRA
A2033	FU	TSUN-SEN & MITZI FU
A2036	FUENTES	ELLEN FUENTES RLT
A2037	FUESTING	MICHAEL L & KATHY S FUESTING
A2040	FUQUA	LISA E FUQUA
A2041	FURMAN	KATHLEEN D FURMAN IRREV SPEC NEEDS TR
A2044	GABA	DEMETRIO B GABA
A2045	GABAYLO	DOREEN Y GABAYLO
A2046	GABBITAS	DON S & CHERYL GABBITAS
A2047	GABERLAVAGE/SOTERIOU	STANLEY GABERLAVAGE & DOROTHY SOTERIOU
A2048	GABLE	PROV. TR GP-FBO JAMES L GABLE IRA
A2049	GABLEHOUSE	DARREL G & JANET L GABLEHOUSE
A2050	GAINNEY	MAINSTAR-FBO BONITA GAINNEY
A2051	GAIONI	JOHN M GAIONI
A2052	GALANTI	LESLIE GALANTI
A2053	GALANTI	MAINSTAR-FBO LESLIE GALANTI
A2054	GALBREATH	GALBREATH FT DTD 10/18/02
A2060	GALLAMORE	PROV. TR GP-FBO RICHARD P GALLAMORE IRA
A2061	GALVEZ	MAINSTAR-FBO THRIFINIA GALVEZ
A2065	GANSTER	JOHN M GANSTER
A2067	GARBER	JAN S GARBER
A2068	GARCIA	FELIPE & CRUZ R GARCIA
A2072	GARCIA	RONALD GARCIA & M HERNANDORENA-GARCIA
A2078	GARLINGHOUSE	KENT A & DONNA J GARLINGHOUSE
A2079	GARLINGHOUSE	PROV. TR GP-FBO DONNA J GARLINGHOUSE R I
A2080	GARLINGHOUSE	PROV. TR GP-FBO KENT A GARLINGHOUSE R I
A2083	GARREPY	STEPHANIE GARREPY

A2084	GARRETT	PROV. TR GP-FBO RANDAL K GARRETT IRA
A2085	GARRETT	R & M GARRETT FLP
A2086	GARRETT	RANDAL K & BRENDA R GARRETT
A2090	GARZA	EVA GARZA
A2091	GARZIA	PROV. TR GP-FBO JOHN GARZIA IRA
A2092	GATES	ELVIN W & PAULETTE A GATES
A2093	GATLIN	MARCIA A GATLIN
A2096	GAUTHIER	WANDA G GAUTHIER
A2097	GAUTIER/CORIOLOAN	ERNST GAUTIER & MARIE ANDREE CORIOLOAN
A2100	GAYLER	TOMMYE E GAYLER
A2101	GEARY	WENDELL L GEARY
A2102	GEHM	LOWELL & PATRICIA GEHM
A2103	GEIER	DONALD I GEIER
A2105	GEISE	EVELYN GEISE
A2106	GEISE	LARRY & PATRICIA GEISE
A2108	GELDZAHLER	SEYMOUR GELDZAHLER
A2109	GELLER	ELIZABETH M GELLER TR
A2110	GELLER	SIDNEY H GELLER TR
A2111	GENERAL AIR/HEATING	GENERAL AIR CONDITIONING & HEATING DBPP
A2118	GERBER	WILLIAM GERBER
A2119	GEREN	JANELLE GEREN
A2120	GERHARD	DAVID GERHARD
A2121	GERHARD	DAVID OR JEAN GERHARD
A2122	GERHARD	MAINSTAR-FBO DAVID GERHARD
A2123	GERHARD	MAINSTAR-FBO DAVID S GERHARD
A2124	GERHARD	MAINSTAR-FBO JEAN GERHARD
A2125	GERLACH	GERLACH FAMILY IRREV TR
A2128	GERRITSON	JEFFREY GERRITSON
A2132	GERTMAN	PROV. TR GP-FBO MICHAEL GERTMAN IRA
A2133	GESINK	PROV. TR GP-FBO JOEL A GESINK IRA
A2136	GHANTA	RAVI GHANTA
A2137	GHILE	MULUGETA M GHILE
A2138	GHYSELINCK	JOHN D GHYSELINCK
A2140	GIALKETSIS	KAYLEE GIALKETSIS
A2144	GIBSON	PROV. TR GP-FBO GREGORY A GIBSON IRA
A2146	GIBSON	RLT OF EMMETT & S L GIBSON DTD 01/15/08
A2147	GIDDENS	MAINSTAR-FBO STEVE GIDDENS
A2148	GIDDENS	STEVE GIDDENS
A2149	GIENGER	GERALD D & ANN C GIENGER
A2151	GILAM	VIRGILIA B GILAM
A2153	GILBERT	NORMAN & DONNA GILBERT
A2154	GILBERT	PAUL GILBERT
A2155	GILBERT	PROV. TR GP-FBO DONNA M GILBERT IRA
A2157	GILBREATH	BERNICE GILBREATH
A2160	GILLEN	CORT D GILLEN
A2161	GILLEN	MAINSTAR-FBO SUSAN L GILLEN
A2165	GINGRICH	MAINSTAR-FBO GARRETT GINGRICH
A2172	GLASS	HARRY J II & SHIRLEE N GLASS
A2173	GLASS	ROBERT V GLASS JR
A2174	GLASSMIRE	PROV. TR GP-FBO LEWIS L GLASSMIRE JR IRA
A2175	GLATT	THE GLATT FT DTD 06/17/98

A2176	GLAZE	IRA SVCS TR CO-CFBO JUDITH A GLAZE
A2177	GLEINN	RICHARD J & PHYLLIS A GLEINN
A2178	GLIEBE	MAINSTAR-FBO SUSAN D GLIEBE
A2179	GLOBAL PARTNERS	GLOBAL PARTNERS USA INC
A2181	GOBELI	NELLIE A GOBELI
A2182	GOBER	SHARON L GOBER
A2183	GOCKE	VINCENT J GOCKE LT DTD 12/11/91
A2184	GODDARD	CAROL W GODDARD
A2187	GODSEY	STEVE M GODSEY
A2188	GODWIN	ANN G GODWIN
A2189	GOEDECKE	MAINSTAR-FBO PHILLIP GOEDECKE
A2190	GOELLNER	CRAIG R & JANELLE M GOELLNER
A2191	GOERS	PROV. TR GP-FBO SHARON G GOERS IRA
A2192	GOETTER	TONY P & WENDY K GOETTER
A2193	GOETZ	EILEEN GOETZ RLT UDT 04/04/12
A2194	GOFF	NANCY GOFF
A2195	GOLDBERG	IVAN GOLDBERG
A2196	GOLDBERG	LESLIE GOLDBERG
A2197	GOLDBERG	MARC & SUSAN GOLDBERG JRTA DTD 03/15/05
A2199	GOLDEN	IRA SVCS TR CO-CFBO SAMUEL E GOLDEN IRA
A2200	GOLDEN	MAINSTAR-FBO DIANE GOLDEN
A2201	GOLDEN	PROV. TR GP-FBO MARILYN W GOLDEN IRA
A2202	GOLDEN	PROV. TR GP-FBO MICHAEL J GOLDEN IRA
A2203	GOLDER-POTTKOTTER	GOLDER-POTTKOTTER POST 6515
A2204	GOLDFINGER	STEVEN H GOLDFINGER
A2206	GOLDMAN	DORIS GOLDMAN
A2208	GOLDMAN	PHYLLIS F GOLDMAN
A2213	GOMES	DAVID & NAIDA GOMES LT
A2214	GOMEZ	MAINSTAR-FBO SHEILA GOMEZ
A2215	GOMEZ	MARCO GOMEZ
A2217	GONCZ	ROBERT & ANN GONCZ
A2218	GONNAM	RUSSELL W GONNAM
A2219	GONNAM	MAINSTAR-FBO GAIL G GONNAM
A2220	GONZALES	CELERINA B GONZALES
A2221	GONZALES	MAINSTAR-FBO JERRY GONZALES
A2222	GONZALES	MAINSTAR-FBO MARK GONZALES
A2224	GONZALEZ	ENGLISH GONZALEZ
A2226	GONZALEZ	TERESITA & FELIX GONZALEZ
A2227	GONZALEZ/DEBERNARDIS	ROBERT GONZALEZ & ADELAYNE M DEBERNARDIS
A2228	GONZALEZ/GOMBOSUREN	JUAN GONZALEZ & TUNGALAG GOMBOSUREN
A2229	GOODBURLET	MAINSTAR-FBO RICHARD R GOODBURLET
A2230	GOODBURLET	RICHARD J GOODBURLET
A2231	GOODMAN	PROV. TR GP-FBO TODD W GOODMAN IRA
A2233	GOODMAN/HURTUBISE	RICHARD T GOODMAN & JOHN S HURTUBISE
A2234	GOODWIN	PROV. TR GP-FBO BRUCE R GOODWIN IRA
A2235	GOODWIN	PROV. TR GP-FBO JULIE GOODWIN IRA
A2236	GOODWYN	EVERETTE & MARLENE GOODWYN LT 07/11/03
A2240	GORDON	ESTELLE GORDON
A2241	GORDON	PROV. TR GP-FBO MARIGENE GORDON IRA
A2243	GORNICK	CAROLYN D GORNICK
A2244	GOSDEN	HIROYUKI GOSDEN

A2245	GOTHBERG	GOTHBERG FLT DTD 12/12/08
A2246	GOTOWKA	PETER B & BARBARA A GOTOWKA
A2249	GOUGH	MARGARET A GOUGH
A2250	GOUGH	PROV. TR GP-FBO MARGARET A GOUGH IRA
A2255	GOYENECHEA	RAYMOND GOYENECHEA
A2256	GRABINSKI	PROV. TR GP-FBO JEANNIE M GRABINSKI IRA
A2258	GRADY	LESLIE N & JEANETTE M GRADY
A2259	GRAFF	JASON GRAFF
A2260	GRAHAM	MARK E GRAHAM
A2261	GRAHAM	PROV. TR GP-FBO DIANE M GRAHAM IRA
A2266	GRANDES	MARTHA GRANDES
A2267	GRANT	LESCA L GRANT
A2268	GRASMUGG	FRANK J GRASMUGG
A2271	GRAVENS	BETTY L GRAVENS TA DTD 04/15/96
A2272	GRAVENS	ROBERT E GRAVENS TA DTD 04/15/96
A2273	GRAVES	MAINSTAR-FBO WILLIAM GRAVES
A2274	GRAY	PROV. TR GP-FBO DAVID GRAY IRA
A2276	GRAYSON	MAINSTAR-FBO ROGER GRAYSON
A2280	GREEN	MAINSTAR-FBO LOUISE M GREEN
A2281	GREEN	MARLENE GREEN
A2282	GREEN	MAXINE L & DON A GREEN
A2283	GREEN	PROV. TR GP-FBO ANN J GREEN INH IRA
A2285	GREENBERG	HAROLD E & AUDREY C GREENBERG
A2286	GREENBERG	PROV. TR GP-FBO HARRIS GREENBERG IRA
A2289	GREENFIELD	PHILIP GREENFIELD RLT
A2290	GREENHUT	DAVID G GREENHUT
A2293	GREENSPAN	DEANNA GREENSPAN
A2295	GREGOR	PROV. TR GP-FBO KATHRYN T GREGOR IRA
A2297	GREMILLION	SHARON B GREMILLION
A2300	GRIFFIN	JOHN R & GWENDOLYN S GRIFFIN
A2301	GRIFFIN	MAINSTAR-FBO RAY A GRIFFIN
A2302	GRIFFIN	MAINSTAR-FBO WARREN A GRIFFIN
A2303	GRIFFIN	RAY A & MARY E GRIFFIN LT DTD 04/08/04
A2305	GRIFFITH	PROV. TR GP-FBO CAROLA N GRIFFITH IRA
A2306	GRIFFITH	PROV. TR GP-FBO WILLIAM H GRIFFITH IRA
A2309	GRIGGS	SUSAN L GRIGGS
A2310	GRIGGS	THE ANDREA GRIGGS LT OF 2000
A2312	GRINNELL	ROBERT GRINNELL TTEE/GRINNELL TR 04/13/03
A2313	GRINWIS	MICHAEL & PAULA GRINWIS
A2314	GRITTERS	CHARITO CESARINA ARQUILLANO GRITTERS
A2315	GRITTON/FERRIN	REBECCA E GRITTON & DEBORAH M FERRIN
A2316	GRONAU	E G GRONAU
A2317	GRONEMEYER	PROV. TR GP-FBO RICHARD GRONEMEYER IRA
A2318	GRONEMEYER	RICHARD A & JANET R GRONEMEYER JTA
A2319	GRONKE	MAINSTAR-FBO JACK A GRONKE SR
A2320	GROODY	WILLIAM M GROODY
A2326	GROSS	PAUL S GROSS
A2333	GROSSE/HAUGHEY	DENNIS M GROSSE & JODIE A HAUGHEY
A2334	GROVES	PROV. TR GP-FBO ALFRED GROVES IRA
A2335	GROVES	PROV. TR GP-FBO RHONDA N GROVES IRA
A2336	GRUBE	ALLEN D & JEAN M GRUBE

A2339	GUBLER	MICHAEL GUBLER
A2340	GUDAITIS	KENNETH & WANIE GUDAITIS
A2341	GUDAITIS	MAINSTAR-FBO KENNETH GUDAITIS
A2342	GUDAITIS	MAINSTAR-FBO WANIE GUDAITIS
A2344	GUERTIN	LAURIE GUERTIN
A2345	GUIBERSON	FRANCIS L & SUSAN K GUIBERSON
A2347	GUIDRY	PROV. TR GP-FBO DONALD R GUIDRY IRA
A2348	GUIDRY	PROV. TR GP-FBO KAREN T GUIDRY IRA
A2350	GUILLEN	SONIA GUILLEN
A2351	GUINANE	PROV. TR GP-FBO MICHAEL P GUINANE IRA
A2352	GUINN	STACY C & CHRISTIANE E GUINN
A2353	GULDEN	THE GULDEN TR DTD 12/18/90
A2354	GULLIFER	MARK & TAMMY GULLIFER
A2355	GUNNOE	MAINSTAR-FBO BETTY K GUNNOE
A2356	GURRIES	THE LAURA ALBERTA GURRIES LT
A2358	GUSTAFSON	AMANDA GUSTAFSON
A2360	GUTIERREZ	ERMELINDA GUTIERREZ
A2361	GUTIERREZ	PROV. TR GP-FBO DAVID O GUTIERREZ IRA
A2362	GUTIERREZ	THE GUTIERREZ FT
A2363	GWALTNEY	JACK D GWALTNEY
A2364	GWALTNEY	JACK D GWALTNEY LT
A2365	GYURE	JENNIE & JOSEPH GYURE
A2366	H&N MANAGEMENT	H&N MANAGEMENT GROUP INC
A2367	HAAK	IRA SVCS TR CO-CFBO KAREN S HAAK IRA
A2368	HAAK	IRA SVCS TR CO-CFBO ROBERT G HAAK IRA
A2373	HACHMANN	SHIRLEY A & STAN J HACHMANN
A2374	HACKER	HORIZON TR CO-FBO BARRY M HACKER IRA
A2375	HACKMAN	EDNA R HACKMAN
A2376	HACKMAN	JOHN D HACKMAN
A2383	HAGER	FRANS C L & MARILYN K HAGER
A2386	HAIMOVITCH	THE LARRY HAIMOVITCH TR
A2389	HALE	NATALIE HALE
A2390	HALES	MICHAEL & CYNTHIA HALES
A2391	HALL	HAROLD & LENDIA G HALL
A2392	HALL	PAMELA JEAN HALL
A2393	HALL	PAMELA S HALL
A2394	HALLE	MAINSTAR-FBO RAYMOND O HALLE
A2397	HAMER	ROBYN GORDON HAMER
A2398	HAMI	PROV. TR GP-FBO AMJAD A HAMI IRA
A2399	HAMILTON	CATHERINE N HAMILTON RT
A2400	HAMILTON	JOSEPH E HAMILTON JR
A2402	HAMM	JAMES HAMM
A2403	HAMMETT	KAREN MARIE HAMMETT
A2405	HAMSTAD	MARVIN HAMSTAD TR DTD 06/20/02
A2406	HANA	HENRY DANIEL HANA
A2407	HANAK	PROV. TR GP-FBO GARY HANAK IRA
A2408	HANCE	JAMES & BRENDA HANCE
A2409	HANCOCK	KENNETH R HANCOCK IRREV TR U/A/D 01/24/95
A2410	HANCOCK	RICHARD HANCOCK
A2411	HANCOCK	RICHARD K HANCOCK IRREV TR U/A/D 01/24/95
A2415	HANLY	SAMUEL J HANLY

A2417	HANNA	DENNIS & PHYLLIS HANNA
A2418	HANNA	ELLIE HANNA
A2419	HANNABASS	PROV. TR GP-FBO GARY L HANNABASS IRA
A2420	HANNABASS	PROV. TR GP-FBO WANDA S HANNABASS IRA
A2422	HANSEN	DON LEON & LISA HANSEN
A2423	HANSEN	ERIC & REBECCA HANSEN
A2425	HANSEN	THE FRED & ANN HANSEN FT
A2426	HANSEN	VICTORIA L HANSEN
A2427	HANSON	ELIZABETH J HANSON
A2430	HARASHEH	TERES HARASHEH
A2432	HARDEE	PROV. TR GP-FBO WILLIAM HARDEE IRA
A2434	HARDIN	DAVID K & JILL R HARDIN
A2435	HARDING	JOEL D & CANDICE M HARDING
A2436	HARDISON	CHARLES DAVID JR & LIXIA ZHENG HARDISON
A2439	HARDISON	PATRICIA ANN HARDISON
A2440	HARDY	GARY L & JOANN C HARDY
A2441	HARDY	PHILLIP H HARDY
A2442	HARER	JOSEPH H HARER FT
A2443	HARKINS	PROV. TR GP-FBO LAURA HARKINS IRA
A2444	HARLAN	STEPHEN D HARLAN
A2445	HARLESS	MAINSTAR-FBO JUNE L HARLESS
A2446	HARMEL	CHERYL RUTH HARMEL
A2448	HARMON	HARMON FRLT
A2449	HARMON	HARMON FRT
A2450	HARMON	HARMON FT
A2452	HAROLD	HORIZON TR CO-FBO MARLENE A HAROLD IRA
A2453	HARPE	G ALAN HARPE
A2454	HARPER	MAINSTAR-FBO WAYNE A HARPER
A2455	HARPER	WILMA F HARPER
A2456	HARRIS	CARL J & ALICE A HARRIS
A2457	HARRIS	HIA SOLO 401K TR FBO CHAD HARRIS
A2458	HARRIS	LILA J HARRIS
A2459	HARRIS	MAINSTAR-FBO CHARLES S HARRIS
A2461	HARRIS	PATRICIA D HARRIS
A2462	HARRIS	PROV. TR GP-FBO GLYN HARRIS IRA
A2463	HARRIS	PROV. TR GP-FBO HELEN A HARRIS IRA
A2464	HARRIS	PROV. TR GP-FBO KIMBERLY M HARRIS IRA
A2465	HARRIS-BROOKS	MAINSTAR-FBO DONNA HARRIS-BROOKS
A2466	HARRISON	MAINSTAR-FBO JEFFREY H HARRISON
A2468	HARRISON	THE JEFFREY H HARRISON TR
A2469	HARRY	HERBERT S & KAREN HARRY
A2470	HARRY	STEVEN S & ANN L HARRY
A2471	HARRY	STEVEN S HARRY
A2472	HARSH	THE HARSH TR DTD 08/16/06
A2473	HART	CHRISTINA L & KEVIN P HART
A2475	HART	PROV. TR GP-FBO JEANNE L HART IRA
A2476	HARTE	STEVE T HARTE
A2477	HARTE	THE HARTE IRREV TR
A2478	HARTER	MARK E HARTER
A2479	HARTLEY	MAINSTAR-FBO SUE HARTLEY
A2480	HARTMAN	ANNETTE M HARTMAN

A2481	HARTMAN	MATTHEW & CAITLIN HARTMAN
A2484	HARUGUCHI	JAMES HARUGUCHI
A2485	HARUGUCHI	MAINSTAR-FBO JAMES HARUGUCHI
A2486	HARUGUCHI	MAINSTAR-FBO SHARYL HARUGUCHI
A2487	HARVEY	BETTY LOU HARVEY
A2488	HARVEY	BETTY LOU HARVEY TR DTD 04/10/96
A2489	HARVEY	IRA SVCS TR CO-CFBO LINDA HARVEY
A2490	HARVEY	PROV. TR GP-FBO BETTY LOU HARVEY ROTH IRA
A2491	HARWAT	PROV. TR GP-FBO SHARON L HARWAT IRA
A2493	HASKETT	MAINSTAR-FBO JAMES T HASKETT
A2498	HASTING	D KEVIN & MARTHA E HASTING JRT
A2500	HATCH	BRUCE WILLIAM & ERLINDA P HATCH
A2501	HATTIG	ROBERT & PATSY HATTIG
A2502	HAU	BETTY HAU
A2503	HAUG	CONRAD & ELLEN HAUG
A2505	HAUGHT/LAROCCO	DORIS G HAUGHT & BRENDA C LAROCCO
A2509	HAUSER	THOMAS C & ELLEN R HAUSER
A2510	HAUSMAN	MAINSTAR-FBO ELSIE W HAUSMAN
A2511	HAWKINS	JIMMY L & LINDA K HAWKINS
A2516	HAYES	DAVID M HAYES
A2517	HAYES	PROV. TR GP-FBO KEVIN J HAYES IRA
A2519	HAZARD	CYNTHIA HAZARD
A2521	HAZELTON/FREED	DONALD G HAZELTON & CONNIE A FREED
A2523	HAZZARD	LLOYD CECIL HAZZARD
A2524	HEAD	PROV. TR GP-FBO TONY D HEAD TRAD IRA
A2525	HEARN	SHERMAN HEARN
A2526	HEBERT	RONALD R E HEBERT
A2527	HECHT	KEVIN W HECHT
A2534	HEENEY	CYNTHIA M HEENEY RT DTD 10/16/15
A2538	HEIER	PROV. TR GP-FBO KELLIE L HEIER IRA
A2545	HEISTERKAMP	GREG & JANE HEISTERKAMP
A2546	HEISTERKAMP	MAX G & ASHLEY J HEISTERKAMP
A2548	HEITKAMP	JOSEPH A & ESTHER A HEITKAMP
A2549	HEJTMANEK	BERNICE L HEJTMANEK
A2551	HELLER	RICHARD B HELLER
A2552	HELLER	WILLIAM HELLER
A2553	HELLMANN	FREDERICK L HELLMANN
A2554	HELLMANN	JOAN HELLMANN
A2555	HELLSTROM	JUSTIN HELLSTROM
A2558	HELSON	ROBERT R HELSON
A2559	HELTON	TIMOTHY J & MEREDITH T HELTON
A2560	HELVEY	CONNIE J HELVEY
A2561	HELVEY	DENNIS D HELVEY
A2562	HEMANN	THOMAS R & MARY K HEMANN
A2563	HEMMELGARN	DAVID J & ANITA M HEMMELGARN
A2566	HENDERSON	MICHAEL J & YURIKO K HENDERSON
A2569	HENDERSON	YURIKO K & MICHAEL J HENDERSON
A2570	HENDRIX	SUNWEST TR DONALD HENDRIX IRA
A2571	HENKEL	BENJAMIN G & SHELLEY A HENKEL
A2574	HENNESSEE	ETHEL RINE P HENNESSEE
A2577	HENNIGH	JACK HENNIGH & SUSAN WHITMORE-HENNIGH

A2578	HENRY	IRA SVCS TR CO-CFBO DUANE G HENRY IRA
A2579	HENRY	ROBERT & LAURETTA HENRY RLT DTD 10/19/04
A2580	HENSCHEL	JAMES & LEONORE HENSCHEL
A2581	HENSLEIGH	JAMES HENSLEIGH
A2583	HERBERS	JAMES L HERBERS
A2584	HERCZOG	HERCZOG FT
A2585	HERCZOG	RICHARD HERCZOG
A2586	HERCZOG	THE RICHARD & MICHELLE HERCZOG FT
A2587	HERDOCIA	PROV. TR GP-FBO JULIO HERDOCIA IRA
A2589	HERKLOTZ	CAROL HERKLOTZ
A2591	HERLONG	MARIANNE HERLONG
A2593	HERMANSEN	DAVID HERMANSEN
A2596	HERRICK	ALAN HERRICK
A2597	HERRINGTON	PAUL R & KAY HERRINGTON FT
A2598	HERRMANN	WILLIAM N & JILL A HERRMANN
A2599	HERTVIK	JOHN HERTVIK JR
A2600	HESS	BILL C HESS
A2601	HESS	CAROL A HESS
A2603	HESS/RAPPA	VERNON R HESS & DEBBI RAPPA
A2604	HETTINGER	ROBERT & MARTHA HETTINGER
A2605	HEWETT	SCOTT HEWETT
A2607	HEYDARI	SANAZ HEYDARI
A2608	HEYDEN	TIMOTHY L VANDER HEYDEN
A2614	HIGH	PROV. TR GP-FBO MARCELLA J HIGH IRA
A2619	HILL	BARBARA M HILL
A2620	HILL	DENNIS HILL
A2621	HILL	DONALD R HILL
A2623	HILL	JAY & LUEDDA HILL
A2624	HILL	JIMMY E HILL
A2625	HILL	KYLE D & GINA R HILL
A2626	HILL	KYLE HILL
A2627	HILL	LAWRENCE R HILL TR DTD 09/30/94
A2628	HILL	MARVIN HILL
A2630	HILL	PROV. TR GP-FBO DENNIS HILL IRA
A2631	HILL	PROV. TR GP-FBO SHELLEY HILL IRA
A2633	HILLBERG	JANICE & DONALD HILLBERG
A2635	HINES	KELLI L HINES
A2636	HINRICHS	DAVID HINRICHS & DEBORAH PRICE-HINRICHS
A2637	HINSCH	HERBERT & TONI A HINSCH
A2638	HINSON	ALICE P HINSON
A2641	HIRNIKE	DANIEL HIRNIKE
A2642	HIROTA	IRA SVCS TR CO-CFBO JOHANNA HIROTA IRA
A2643	HIROTA	JOHANNA HIROTA
A2644	HOADLEY	PROV. TR GP-FBO MARY HOADLEY IRA
A2646	HOCHBERG	IRENE HOCHBERG
A2647	HOCHBERG	MAINSTAR-FBO SUSAN HOCHBERG
A2649	HOCHHEIMER	RONALD M & PATRICIA A HOCHHEIMER
A2651	HOCKMAN	MAINSTAR-FBO BETTY HOCKMAN
A2652	HOCKMAN	MAINSTAR-FBO BETTY HOCKMAN
A2653	HOCKMAN	MAINSTAR-FBO MICHAEL HOCKMAN
A2654	HOCKMAN	MAINSTAR-FBO MICHAEL HOCKMAN

A2655	HODDINOTT	WILLIAM S II & BONNIE L HODDINOTT
A2656	HODGE	JOHN E & LYNN W HODGE
A2657	HODNE	MAINSTAR-FBO RUTH HODNE
A2658	HODNE	THOMAS T & RUTH HODNE
A2659	HOEGEMEYER	THE HOEGEMEYER FT
A2660	HOERNER	MAINSTAR-FBO JEFFREY D HOERNER
A2664	HOFFMAN	JUNE M HOFFMAN
A2667	HOFFMAN	ROBERT HOFFMAN
A2669	HOFMANN	IRA SVCS TR CO-CFBO CAROL HOFMANN
A2671	HOGANSON	VICKY F HOGANSON
A2672	HOGG	MIRIAM L HOGG
A2673	HOKANSON	RUSSELL KENT & DORIS LEONE HOKANSON
A2674	HOKANSON	THE RUSSELL & DORIS HOKANSON LT
A2675	HOKE	THE JOHN NEVIN HOKE RT U/A/D 01/19/16
A2676	HOLBERT	CURTIS E & ELIZABETH A HOLBERT
A2680	HOLDEN	WILLIAM L HOLDEN JR
A2682	HOLEWINSKI	KATHLEEN A HOLEWINSKI
A2683	HOLLAND	BETTY B HOLLAND LT UTD 02/20/98
A2686	HOLLER	MAINSTAR-FBO PETER D HOLLER
A2687	HOLLER	MAINSTAR-FBO PETER D HOLLER
A2689	HOLLIDAY	KAREN & NOEL HOLLIDAY
A2690	HOLLINGSWORTH	MAINSTAR-FBO C HOLLINGSWORTH
A2691	HOLLOWAY	MABEL HOLLOWAY
A2692	HOLLOWAY	RONALD W & MARY C HOLLOWAY
A2693	HOLLOWELL	PAUL M HOLLOWELL
A2694	HOLLY	PROV. TR GP-FBO JIMMY HOLLY IRA
A2696	HOLMES	DAVID & PEGGY HOLMES
A2697	HOLMES	DELORES J HOLMES
A2698	HOLMES	NANCY H & STEPHEN F HOLMES
A2699	HOLSTEAD	THE HOLSTEAD TR DTD 02/16/16
A2702	HOLZMANN	THEODORE W & DIANE K HOLZMANN
A2703	HOLZWARTH	COLLIN K HOLZWARTH
A2704	HOMAN	GREGORY MARK & JANE MARIE HOMAN
A2705	HOMAN	THE RYAN & JANELLE HOMAN RT DTD 03/22/16
A2706	HOMOLA	PAUL J & MARIA D HOMOLA
A2707	HONIG	PAUL HONIG
A2708	HONMA/ORTIZ	MAILE K HONMA & SHARON LYNN ORTIZ
A2712	HOOPER	GARY CLIFTON HOOPER
A2713	HOPE	ROSE-ELLEN HOPE
A2717	HORNADAY	ALAN L & MARY L HORNADAY
A2718	HORNBAKER	MARY E HORNBAKER
A2719	HORNER	CRAIG W & MARIANNE HORNER
A2720	HORNER	CRAIG W HORNER DDS PC PSP
A2721	HORNER	MARIANNE DRUVA HORNER TR
A2723	HORNFECK	TERESA C HORNFECK
A2724	HORNUNG	BRIAN J & JULIE A HORNUNG
A2725	HORNUNG	EDWARD J & ARLENE F HORNUNG JRT
A2726	HORST	HELEN & CHESTER HORST
A2728	HORTON	WILLIAM H HORTON
A2733	HOUCHIN	RICHARD & MARY HOUCHIN
A2736	HOULIHAN	PROV. TR GP-FBO ROBERT K HOULIHAN IRA

A2737	HOUSER	PROV. TR GP-FBO DAVID HOUSER IRA
A2738	HOVE	MICHAEL H & BRENDA K HOVE
A2739	HOVEN	PROV. TR GP-FBO DAN HOVEN IRA
A2743	HOWDEN	IRA SVCS TR CO-CFBO KATHLEEN P HOWDEN
A2744	HOWDEN	IRA SVCS TR CO-CFBO KENNETH R HOWDEN IRA
A2745	HOWDEN	IRA SVCS TR CO-CFBO RODNEY K HOWDEN
A2752	HRUBY	JAMES HRUBY
A2753	HRUBY	MAINSTAR-FBO JAMES HRUBY
A2754	HSU	HSU FT DTD 10/17/98
A2755	HU	YUNGANG HU
A2761	HUBCHIK	GORDON HUBCHIK
A2769	HUDSON	NANCY HUDSON TTEE LU HUDSON FT 02/27/91
A2771	HUELSMAN	GERALD L & BETTY HUELSMAN
A2773	HUEY	PROV. TR GP-FBO MONIKA L HUEY IRA
A2774	HUFF	SUSAN HUFF
A2777	HUFFMAN	RANDALL E & KELLY J HUFFMAN
A2778	HUGGINS	HARVEY A HUGGINS
A2779	HUGHES	JANTZEN & BETTY JEAN HUGHES
A2780	HUGHES	LINDA M HUGHES RT DTD 01/15/04
A2781	HUGHES	SONIA M & JAMES J HUGHES
A2784	HULL	NORMAN F HULL JR
A2786	HULTMAN	CAROL MAE HULTMAN
A2787	HULTMAN	MARY HULTMAN
A2791	HUMBERT	MAX & SHELIA HUMBERT
A2792	HUMPHRIES	MERVIN G & MARY HUMPHRIES
A2793	HUNG	MAINSTAR-FBO RONNIE HUNG
A2794	HUNG	MAINSTAR-FBO SUSANNA HUNG
A2795	HUNKINS	CHARLENE & RICHARD HUNKINS
A2796	HUNT	KEVIN HUNT
A2797	HUNT	MAINSTAR-FBO SHERYL A HUNT
A2798	HUNT	PROV. TR GP-FBO RUSSELL H HUNT IRA
A2799	HUNT	SUSAN HUNT
A2800	HUNT	TERRENCE D & MARY L HUNT
A2801	HUNTEMAN	LOUIS & GERALDINE HUNTEMAN
A2802	HUNTER	GARY HUNTER
A2804	HUNTER	MAINSTAR-FBO KELLI HUNTER
A2805	HURLEY	PROV. TR GP-FBO ROBERT HURLEY INH IRA
A2806	HUSEMAN	MARTHA C HUSEMAN
A2807	HUSH	MONA HUSH
A2809	HUSTED	PROV. TR GP-FBO MICHAEL P HUSTED IRA
A2810	HUTCHINSON	MAINSTAR-FBO NINA HUTCHINSON
A2811	HUTCHINSON	NINA & EDWARD HUTCHINSON
A2814	HUTTON	IRA SVCS TR CO-CFBO HAROLD D HUTTON IRA
A2816	HWANG	THE 1987 HWANG LT DTD 03/12/87
A2817	HYDE	CONSTANCE HYDE
A2818	HYDE	NANCY HYDE
A2819	HYKES	AMOS & FRANCES HYKES
A2820	HYLAND	RICHARD HYLAND JR
A2821	HYMAS	DOUGLAS & PATRICIA HYMAS
A2822	HYSICK	JIM M & SHEILA O HYSICK
A2824	IANNELLA	FRANK D IANNELLA RT 10/19/04

A2826	ICE NINE	ICE NINE INC
A2828	ILIFFE	AMY ILIFFE
A2829	INGEBRIGTSEN	BARBARA LEE INGBRIGTSEN
A2831	INMAN	RICHARD H INMAN
A2832	INOUE	ROBERT M INOUE
A2835	IRION	MAINSTAR-FBO PENNY J IRION
A2836	IRISH	TODD S IRISH
A2838	IRWIN	MAINSTAR-FBO JAMES IRWIN
A2839	IRWIN	R THOMAS & CHRISTINE IRWIN RT
A2840	IRWIN	SUSAN ROWAN IRWIN
A2841	ISA	PROV. TR GP-FBO DAVID ISA IRA
A2842	ISAACS	ROBERT & EVA M ISAACS
A2844	ISRAEL	TERRI ISRAEL
A2846	ISSER	IRWIN ISSER
A2847	ISZLER	MORRIS E & DONNA F ISZLER
A2849	IVEY	PROV. TR GP-FBO CHRISTY IVEY IRA
A2850	IWASAKI	RONALD SEIJI & SHERRY KATHRYN IWASAKI
A2856	JACKSON	MICHAEL C JACKSON
A2857	JACKSON	PROV. TR GP-FBO LISA M JACKSON ROTH IRA
A2859	JACKSON	PROV. TR GP-FBO MITCHELL A JACKSON IRA
A2860	JACKSON	PROV. TR GP-FBO MITCHELL JACKSON ROTH IRA
A2863	JACOB	MAINSTAR-FBO VIRGINIA JACOB
A2864	JACOBS	JERALD H JACOBS
A2866	JACOBSON	DAN GREGORY & DEANNA LOUISE JACOBSON
A2867	JACOBSON	EDWIN L & MARLYS J JACOBSON
A2868	JACOBSON	LARRY & MARILYN JACOBSON
A2870	JACOBY	JACK JACOBY
A2873	JAH REAL ESTATE	JAH REAL ESTATE LLC
A2874	JAHNA	PENELOPE JAHNA
A2875	JAIME	MAINSTAR-FBO DAN JAIME
A2879	JAN	LAWRENCE & CAROLYN JAN
A2880	OLIN	BETTY OR GREG JANDT
A2881	JANIESCH	ADV. IRA SVC-FBO DARLENE JANIESCH IRA
A2886	JARAMILLO	VICTOR S JARAMILLO
A2887	JARDINE/SHIPLEY	REED F JARDINE & SHAROLYN SHIPLEY
A2889	JASKO	PROV. TR GP-FBO JOHN T JASKO IRA
A2890	JAVELOV	PROV. TR GP-FBO MARGO JAVELOV IRA
A2893	JEFF THE GEEK	JEFF THE GEEK LLC
A2894	JEFFERSON	MAINSTAR-FBO CASSANDRA JEFFERSON
A2895	JEFFREY	RONALD JEFFREY
A2896	JEHLEN	PROV. TR GP-FBO DAVID JEHLLEN IRA
A2897	JEHLEN	PROV. TR GP-FBO FRANCES JEHLLEN IRA
A2900	JENKINS	BUDDY JENKINS
A2901	JENKINS	MAINSTAR-FBO BETTY J JENKINS
A2905	JENKS	PROV. TR GP-FBO JACK JENKS IRA
A2907	JENNINGS	HORIZON TR CO-FBO PATRICIA M JENNINGS IRA
A2908	JERVE	JEROME B & DONNA M JERVE JLT
A2910	JESUALE	DAVID L JESUALE FT
A2911	JEVREMOV	THE JEVREMOV FT DTD 11/06/99
A2915	JOACHIM	IRIS M JOACHIM TR
A2916	JODHPURKAR	JEETENDRA & MADHAVI JODHPURKAR

A2917	JOE	HORIZON TR CO-FBO ARNOLD D JOE TRAD IRA
A2918	JOHANNSEN	ROGER & EDNA MAE JOHANNSEN RT
A2922	JOHNSON	EILEEN G JOHNSON
A2924	JOHNSON	JAMES E JOHNSON LT
A2926	JOHNSON	JULIE JOHNSON
A2928	JOHNSON	KENNETH H & MARY L JOHNSON
A2930	JOHNSON	MAINSTAR-FBO JANET JOHNSON
A2931	JOHNSON	MAINSTAR-FBO KENNETH H JOHNSON
A2932	JOHNSON	MAINSTAR-FBO LINDA JOHNSON
A2933	JOHNSON	MAINSTAR-FBO MARY L JOHNSON
A2934	JOHNSON	MAINSTAR-FBO RICHARD JOHNSON
A2937	JOHNSON	PROV. TR GP-FBO ALVIN F JOHNSON IRA
A2940	JOHNSON	PROV. TR GP-FBO PATRICIA JOHNSON IRA
A2941	JOHNSON	PROV. TR GP-FBO ROGER D JOHNSON IRA
A2945	JOHNSTON	DEBRA & DEAN JOHNSTON
A2949	JOLLEY	MAINSTAR-FBO MICHAEL T JOLLEY
A2950	JOLLEY	MAINSTAR-FBO SUSAN JOLLEY
A2951	JONES	BRAD JONES
A2959	JONES	MAINSTAR-FBO WILLIE A JONES
A2960	JONES	MAINSTAR-FBO WILLIE L JONES JR
A2962	JONES	PAULENIA A JONES
A2965	JONES	ROY DONALD & MARTHA L JONES
A2966	JONES	SAUNDRA SUE JONES
A2967	JONES	STEVEN S JONES
A2968	JONES	SUNWEST TR JEFFREY M JONES IRA
A2969	JONES	TERESA JONES
A2973	JORDAN	GERALD W & LYNNE M JORDAN
A2974	JORDAN	MAINSTAR-FBO JAMES JORDAN
A2979	JOSE	DAVID JOSE
A2980	JOSE	MAINSTAR-FBO DAVID JOSE
A2981	JOSEPH	HOWARD & BONNIE JOSEPH
A2982	JOSHUA	JOSHUA A JOSHUA
A2984	JOSHUA	MAINSTAR-FBO MELANIE S JOSHUA
A2985	JOSHUA	MELANIE SULHA JOSHUA
A2989	JUE	WILLIAM & ELIZABETH JUE
A2990	JULIAN	DIANA C JULIAN
A2991	JUNG	ERNA M JUNG SURVIVORS TR DTD 07/26/96
A2994	JURNEY	PAULINE JURNEY
A2995	JUTTE	PROV. TR GP-FBO JAMES L JUTTE IRA
A2997	KADILE	HERMENEGILDO M MD & ASUNCION M KADILE
A2999	KAGGERUD	WILLIAM KAGGERUD
A3000	KAHLE	PROV. TR GP-FBO ALLISON KAHLE IRA
A3001	KAHN	ETHEL KAHN
A3002	KAINAYA	RITA KAINAYA
A3004	KAISER	DAVID & JANEEN KAISER
A3005	KAISER	PROV. TR GP-FBO DAVID L KAISER ROTH IRA
A3008	KAMIN	KAMIN FT UTD 04/10/98
A3010	KAMPMAN	ROGER KAMPMAN
A3011	KANE	MAINSTAR-FBO MICHAEL KANE
A3012	KANOWSKI	PROV. TR GP-FBO PATRICIA M KANOWSKI IRA
A3017	KAPLAN	RICHARD D KAPLAN

A3019	KAPLAN	SUSAN R KAPLAN
A3021	KARAS	MARY L KARAS LT
A3022	KARLOW	PROV. TR GP-FBO MARTIN P KARLOW IRA
A3026	KASHYAP	KASHYAP LT DTD 05/16/08
A3027	KASTNING	FREDERICK KASTNING
A3034	KAUFMAN	JONATHAN KAUFMAN
A3035	KAUFMAN	SARAH KAUFMAN RLT
A3037	KAUP	GERALD M & LORRAINE M KAUP
A3040	KEARNEY	MAINSTAR-FBO JAMES KEARNEY
A3044	KEEHNAST	KIRK & CAROL KEEHNAST
A3045	KEELAN	IRA SVCS TR CO-CFBO ANN KEELAN IRA
A3046	KEENE	LOUISE D KEENE TTEE F/T WJ & LK KEENE TR
A3047	KEENE	LOUISE D KEENE TTEE OF THE B T/U KEENE TR
A3048	KEEPFER	ERNEST KEEPFER
A3054	KELEPECZ	DOLLY KELEPECZ
A3055	KELLAM	JOAN E KELLAM
A3056	KELLER	BRAD A & CYNTHIA F KELLER
A3058	KELLER	KATHLEEN KELLER
A3060	KELLER	MAINSTAR-FBO BRAD A KELLER
A3061	KELLER	MARIANNE KELLER
A3063	KELLER	S&R KELLER FT
A3067	KELLEY	DAVID KELLEY TR DTD 07/16/13
A3069	KELLEY	MAINSTAR-FBO JACQUELYN KELLEY
A3072	KELLEY-WINDERS	ANNA FAYE KELLEY-WINDERS
A3073	KELLY	GERALD & ELIZABETH KELLY
A3075	KELLY	LIONEL KELLY
A3076	KELLY	LORRAINE & WAYNE KELLY
A3077	KELLY	PROV. TR GP-FBO JAMES A KELLY IRA
A3078	KELLY	PROV. TR GP-FBO JOHN K KELLY IRA
A3080	KELLY	PROV. TR GP-FBO SHEILA S KELLY IRA
A3082	KELSEY	JACQUE W & DONNA M KELSEY
A3085	KEMPE	DELAINE KEMPE RT DTD 01/04/12
A3086	KENADY	ALISON J KENADY
A3088	KENDALL	ROBERT J KENDALL
A3090	KENNAIR	ANNA KENNAIR
A3091	KENNAIR	BARBARA KENNAIR
A3092	KENNEDY	HORIZON TR CO-FBO PAUL C KENNEDY IRA
A3095	KENNEDY	MAINSTAR-FBO BRIAN KENNEDY
A3096	KENNEDY	PROV. TR GP-FBO JOAN E KENNEDY IRA
A3097	KENNEY-PICKARD	PROV. TR GP-FBO C KENNEY-PICKARD IRA
A3098	KENT	PHILIP & KAY KENT
A3099	KENT	PROV. TR GP-FBO PHILIP KENT IRA
A3100	KEOGH	ADELE F KEOGH FT
A3101	KEOGH	JOHN & ADELE KEOGH FT DTD 09/22/88
A3102	KEOWN	WILMA KEOWN
A3104	KEREN YESOMIM	KEREN YESOMIM INC
A3109	KESTER	THE JAMES & RHONDA KESTER LT DTD 12/15/03
A3110	KESZLER	KESZLER FT
A3112	KETCHESON	ROGER & LINDA KETCHESON
A3113	KEYSER	ARLENE J KEYSER
A3117	KIHNEL	DANIEL P KIHNEL

A3118	KILE	JACK L & ROSE ANN KILE
A3121	KIMBER	KATHRYN BEATRICE KIMBER
A3122	KING	BRUCE E & LINDA K KING
A3124	KING	DONNIE R & PAMELA P KING
A3126	KING	JOEL H & BARBARA KING
A3128	KING	LINDA KING
A3129	KING	MAINSTAR-FBO JOEL H KING
A3131	KING	MAVIS L J KING
A3132	KING	PROV. TR GP-FBO LARRY A KING IRA
A3133	KING	PROV. TR GP-FBO LINDA KING IRA
A3135	KING	WILLIAM B KING
A3136	KING/DORFMAN	LINDA KING & HOWARD DORFMAN
A3137	KINGREN	ANGELA KINGREN
A3138	KINKEAD	JOSEPH C & VETA M KINKEAD
A3139	KINLEY	JUDY KINLEY
A3143	KIRK	CARL E KIRK
A3146	KIRKBRIDE	DAN R & LYNN T KIRKBRIDE
A3147	KIRKBRIDE	JON H KIRKBRIDE
A3148	KIRKENDALL	JAMES G & LINDA L KIRKENDALL
A3151	KIRN	DOUGLAS J KIRN
A3159	KISER	LORENA M KISER
A3160	KISH	ELIZABETH KISH
A3161	KISKO	FRANK KISKO
A3164	KISTENBERG	PROV. TR GP-FBO IRA KISTENBERG IRA
A3165	KITOWSKI	MAINSTAR-FBO DAVID KITOWSKI
A3166	KIVETT	JOYLEE KIVETT
A3169	KLACKO	MYRA OLGA & WILLIAM G KLACKO
A3170	KLAFFKE	MARIANNE & JOHANNES KLAFFKE
A3171	KLAUSNER	CAROL KLAUSNER RLT/C KLAUSNER
A3176	KLIEBERT	ROY J & MARIE P KLIEBERT
A3178	KLINEMAN	MICHAEL S KLINEMAN
A3179	KLIPHUIS	MAINSTAR-FBO FRITZ L KLIPHUIS
A3180	KLJUNICH	KATHY KLJUNICH
A3181	KLOPFENSTEIN	PROV. TR GP-FBO C A KLOPFENSTEIN IRA
A3182	KLOPFENSTEIN	PROV. TR GP-FBO TODD L KLOPFENSTEIN IRA
A3183	KLOSTERMAN	SUNWEST TR CRAIG L KLOSTERMAN IRA
A3184	KLOTZ	ELAINE G KLOTZ
A3190	KNEE	HENRY C KNEE
A3191	KNELL	MARLYS C KNELL
A3192	KNIGHT	EMILY L KNIGHT
A3194	KNITTER	GAIL I KNITTER LT DTD 11/10/11
A3198	KNOWLES	MAINSTAR-FBO RONALD A KNOWLES
A3200	KNOWLSON	THE KNOWLSON FT
A3201	KNUDSEN	KAREN KNUDSEN
A3202	KNUPP	WILLIAM KNUPP
A3203	KNUTH	PROV. TR GP-FBO DAVID N KNUTH IRA
A3204	KNUTH	PROV. TR GP-FBO MARILYN J KNUTH IRA
A3205	KNUTH	RALPH E KNUTH
A3206	KNUTSON	PAUL W KNUTSON
A3208	KOBANE	PROV. TR GP-FBO KENNETH KOBANE IRA
A3211	KOBETITSCH	ROBERT A & BARBARA A KOBETITSCH

A3212	KOBIN	JENNY REPASS KOBIN
A3213	KOBIN	PROV. TR GP-FBO JENNY REPASS KOBIN IRA
A3215	KOCH	MAINSTAR-FBO SUSAN KOCH
A3216	KOCHANSKI	PROV. TR GP-FBO DONALD KOCHANSKI ROTH IRA
A3217	KOENCK	HORIZON TR CO-FBO LOWELL D KOENCK IRA
A3219	KOERBER	JOAN KOERBER
A3220	KOESTERER	HORIZON TR CO-FBO JOHN L KOESTERER IRA
A3222	KOHLER	RICHARD G KOHLER RLT
A3223	KOLNIERZ	ABRAHAM KOLNIERZ 1999 TR
A3224	KOMPROOD	RONALD M KOMPROOD
A3225	KONOV	MAINSTAR-FBO RAMONA KONOV
A3226	KONSTANTINIDIS	ELEFTERIOS P & SANDRA H KONSTANTINIDIS
A3228	KOPP	LT OF WILLIAM S KOPP U/A DTD 05/12/05
A3229	KORD	IRA SVCS TR CO-CFBO ERNESTINE KORD IRA
A3230	KORETSKY	ROSEANNE KORETSKY
A3232	KORNUTH	CARLA D KORNUTH
A3233	KORTAN	HORIZON TR CO-FBO SHELLIE W-KORTAN IRA
A3234	KORTAN	KENNETH KORTAN & S WALKINGSHAW-KORTAN
A3235	KOS	DENNIS A KOS
A3236	KOS	DOLLY A KOS
A3237	KOS	PROV. TR GP-FBO DENNIS A KOS IRA
A3238	KOTLER	THEODORE C KOTLER
A3241	KOVAL	TODD C & AMY L KOVAL
A3247	KOZIN	THE EUGENE M KOZIN RT
A3248	KOZLOWSKI	ELIZABETH A KOZLOWSKI RLT
A3249	KOZLOWSKI	ELIZABETH KOZLOWSKI
A3250	KOZLOWSKI	MAINSTAR-FBO ELIZABETH KOZLOWSKI
A3256	KRALL	PROV. TR GP-FBO KENNETH R KRALL ROTH IRA
A3257	KRALL	PROV. TR GP-FBO SHARON R KRALL ROTH IRA
A3258	KRAMER	DARLENE KRAMER
A3259	KRAMER	SANFORD & BEVERLY KRAMER
A3263	KRAUSS	ALLISON KRAUSS
A3265	KRAWIEC	MARIA KRAWIEC
A3266	KRESS	SHIRLEY J KRESS
A3267	KRICK	EDWARD & CAROL KRICK
A3268	KRISCHBAUM	RICHARD D & BETTY L KRISCHBAUM
A3269	KRISCHBAUM	ROBERT C KRISCHBAUM
A3272	KROL	RICHARD KROL
A3273	KROPP	BARBARA KROPP
A3275	KRUEGER	KRAIG KRUEGER
A3276	KRUMWEIDE	GARY & PAT KRUMWEIDE
A3277	KRUNING	SUSANA KRUNING
A3278	KRUSE	MAINSTAR-FBO NEIL R KRUSE
A3279	KRZEMIEN	DAVID L KRZEMIEN
A3280	KUBOTA	JOAN C KUBOTA
A3281	KUBSH	THOMAS M KUBSH
A3282	KUEHN	DUWAYNE J & BARBARA A KUEHN
A3283	KUEHN	KEVIN J KUEHN
A3286	KULASIK	JERRY E KULASIK
A3287	KULIGOWSKI	MAINSTAR-FBO STEPHEN KULIGOWSKI
A3288	KULKARNI	PROV. TR GP-FBO UPENDRA & S KULKARNI ICA

A3289	KULP	WILLIS K KULP
A3290	KUMERFIELD	CRAIG E KUMERFIELD
A3291	KUNDERT	CORRIE KUNDERT
A3292	KUNDERT	MAINSTAR-FBO CORRIE KUNDERT
A3294	KUNTZ	RUTH ANN KUNTZ
A3295	KUO	JIMMY E & RACHEL JUICHEN KUO RT
A3296	KUPCZYK	PROV. TR GP-FBO LAWRENCE KUPCZYK IRA
A3298	KURIEN	PROV. TR GP-FBO MIRA A KURIEN ROTH IRA
A3300	KUYS	ANTHONY & VICKI KUYS
A3301	KWAN	DANIEL KWAN
A3302	KWAN	KIMBERLY KWAN
A3303	KWAN	KRISTIN KWAN
A3305	KYOVSKY	ROLAND J & RITA M KYOVSKY
A3307	KYZER	ARLIE & BARBARA KYZER
A3309	LA BARGE	THE LA BARGE RLT 04/30/86
A3310	LA ROCHE	LINDA LA ROCHE LT DTD 07/05/06
A3312	LACERRA	PROV. TR GP-FBO THOMAS LACERRA IRA
A3313	LACHANCE	JASON & ELIZABETH LACHANCE
A3315	LADBURY	BRADLEY J & WANDA K LADBURY
A3316	LADE	DOREEN L LADE
A3318	LAGRANGE	THE MYRON R & CAROL L LAGRANGE RLT
A3319	LAGUD	BARBARA LAGUD
A3320	LAHOOTI	PROV. TR GP-FBO ETTIE LAHOOTI IRA
A3321	LAHR	JOHN M & MARY THERESE LAHR
A3322	LAICHE	ARLENE F LAICHE
A3323	LAICHE	KOLBY T LAICHE
A3324	LAKAMP	MAINSTAR-FBO DONNA S LAKAMP
A3326	LAKER	BRENT R & JANELLE R LAKER
A3327	LAKSHMINARAYANAN	V LAKSHMINARAYANAN & V AIYER BHARDWAJ
A3328	LAM	ANDREW LAM
A3329	LAM	MAINSTAR-FBO FLORENCE LAM
A3330	LAM	MAINSTAR-FBO LEO LAM
A3332	LAMBERT/DARWENT	CAROL A LAMBERT & ANDREA F DARWENT
A3333	LAMBERTZ	MAINSTAR-FBO TOM L LAMBERTZ
A3338	LAMONTE	PETER W LAMONTE
A3339	LAMPHIER	JACK & BARBARA LAMPHIER
A3341	LANDRY	IRA SVCS TR CO-CFBO BLAIR LANDRY
A3345	LANDUSKY	PAULA K LANDUSKY
A3346	LANDWEHR	DAVID P & BRENDA K LANDWEHR
A3347	LANDWEHR	MAINSTAR-FBO BRENDA LANDWEHR
A3348	LANDWEHR	MAINSTAR-FBO DAVID P LANDWEHR
A3349	LANE	JOHNNY L & CLAUDIA F LANE
A3350	LANE	PROV. TR GP-FBO KATHY LANE IRA
A3351	LANE	PROV. TR GP-FBO ROBERT LANE IRA
A3352	LANE	WILLIAM J & LINDA M CHISHOLM LANE
A3353	LANG	EDNA LANG
A3354	LANGDON	MAINSTAR-FBO NANCY LANGDON
A3355	LANGDON	MAINSTAR-FBO ROBERT LANGDON
A3357	LANGE	KENNETH W & SANDRA S LANGE
A3362	LANNUM	LUCILLE M & KEITH R LANNUM
A3363	LANSER	JERRY & RUBY LANSER

A3365	LANZ	JEFFERSON LANZ
A3366	LAPENSON	MAINSTAR-FBO RONNIE LAPENSON
A3368	LAPPAS	ANDREA LAPPAS
A3369	LAPPAS	VIRGINIA LAPPAS
A3372	LAROCHELLE	RICHARD LAROCHELLE
A3373	LARSEN	DORA P LARSEN
A3375	LARSEN	SHIRLEY LARSEN
A3376	LARSON	NANCY & DOUGLAS LARSON
A3377	LARSON	PROV. TR GP-FBO KAREN LARSON IRA
A3378	LARSON	THE LARSON FT DTD 05/21/10
A3379	LARWYN	THE LARWYN TR DTD 02/16/95
A3380	LASHER	MAINSTAR-FBO BEVERLY LASHER
A3382	LATHAM	RICHARD & FRANCIS LATHAM
A3385	LAURETANO	NICHOLAS LAURETANO
A3386	LAUT	WAYNE & MARY LAUT
A3387	LAUTEN	MAINSTAR-FBO RUSSELL JAMES LAUTEN
A3388	LAUTEN	RUSSELL JAMES LAUTEN
A3389	LAVIN	MAINSTAR-FBO LAUREL A LAVIN
A3390	LAWLESS	THE LAWLESS TR
A3391	LAWRENCE	BRANDON LAWRENCE
A3392	LAWRENCE	PROV. TR GP-FBO GARY H LAWRENCE IRA
A3393	LAWRENCE	PROV. TR GP-FBO PAMELA F LAWRENCE IRA
A3394	LAWRENCE	PROV. TR GP-FBO PAUL LAWRENCE IRA
A3395	LAWRENCE	ROXANNE V LAWRENCE RT DTD 06/16/08
A3396	LAWTON	MAINSTAR-FBO JOHN LAWTON
A3397	LAXTON	MAINSTAR-FBO NEAL LAXTON
A3401	LAZINSKI	HENRY R LAZINSKI RLT
A3404	LEASURE	KEVIN & CHRISTINE LEASURE
A3406	LEBLANC	MAINSTAR-FBO ANNA N LEBLANC
A3407	LEBLANC	MAINSTAR-FBO JASON A LEBLANC
A3410	LECHMAN	CAROL LYNN LECHMAN LT DTD 08/12/91
A3411	LECHNER	JENNIFER L & THOMAS P LECHNER
A3412	LECKLER	COURTNEY & MARILYN LECKLER
A3414	LECONTE	MICHAEL & JANICE LECONTE
A3416	LEE	ANITA T LEE
A3417	LEE	BETTY & PAUL LEE
A3419	LEE	CAROL L LEE
A3422	LEE	MAINSTAR-FBO JEAN LEE
A3425	LEE	ROBERT E & BETTY J LEE
A3426	LEE	WILLIAM & PATRICIA LEE TA 2009-1 08/06/09
A3427	LEE-CARR	SHEILA LEE-CARR
A3429	LEFKOWITZ	MICHAEL D LEFKOWITZ LT
A3432	LEHMANN	MONIQUE LEHMANN
A3435	LEIBELSPERGER	MAINSTAR-FBO JOHN LEIBELSPERGER
A3436	LEISURE	MAINSTAR-FBO EVERETT LEISURE
A3438	LEMKE	VERNON A & RITA M LEMKE
A3439	LEMOINE	RONALD LEMOINE
A3440	LEMOINE	RONALD R & ALINE D LEMOINE
A3441	LEMOINE/DEROCHE	ALINE LEMOINE & ROY J DEROCHÉ III
A3444	LEMUS	MAINSTAR-FBO MOISES T LEMUS
A3446	LENNARTZ	DONALD W & LINDA L LENNARTZ

A3447	LENNARTZ	PROV. TR GP-FBO LINDA L LENNARTZ IRA
A3448	LENSKY	WILLIAM & PAULA LENSKY
A3449	LENTNER	ADAM LENTNER
A3450	LENTZ	HORST K & MARIA F LENTZ
A3453	LEONG	MAE & KIN LEONG
A3456	LEPPERT	CYNTHIA M LEPPERT
A3459	LESSICK	HELEN M LESSICK
A3460	LESTER	KENNETH LESTER
A3462	LETNER	IRIS LETNER
A3463	LEUNG/WONG	BARRY LEUNG & LILY WONG
A3465	LEVY	FRANK M LEVY
A3466	LEVY	MAINSTAR-FBO PATRICIA LEVY
A3467	LEW	MAINSTAR-FBO JAMES LEW
A3468	LEW	SANDRA LEW
A3469	LEWAKOWSKI	PROV. TR GP-FBO KIM LEWAKOWSKI IRA
A3471	LEWIS	LISA S LEWIS
A3472	LEWIS	SHARI LEWIS
A3474	L'HEUREUX	JEANNE JO L'HEUREUX
A3475	L'HEUREUX	JEANNE JO L'HEUREUX RT
A3476	LI	PING PING LI
A3477	LI	PROV. TR GP-FBO BRUCE LI IRA
A3478	LI	SILING LI
A3480	LIAUTAUD	GEORGES LIAUTAUD
A3481	LICHTLE	MARY & WILLIAM LICHTLE
A3483	LICKING	THE LICKING IRREV LIFE INSURANCE TR
A3484	LIEBERT	THE KIM & BETTY LIEBERT LT DTD 02/04/15
A3486	LIEOU	MONICA & ROBERT LIEOU
A3487	LIESE	KEITH D LIESE
A3488	LIFAVI	JOHN LIFAVI
A3492	LILLIE/MAULIN	RANDEL RALPH LILLIE & JANET GAIL MAULIN
A3494	LIM	MAINSTAR-FBO NATHANIEL LIM
A3496	LIMATO	JAMESPAUL LIMATO
A3497	LIME	PROV. TR GP-FBO DANNY A LIME IRA
A3498	LIMP	JAMES R & SHIRLEY L LIMP
A3499	LINCOLN	WALTER B LINCOLN
A3500	LIND	DANIEL K & LISA M LIND
A3504	LINDENWALD	ROGER J LINDENWALD
A3505	LINDER	IRA SVCS TR CO-CFBO NORMAN LINDER
A3506	LINDGREN	DUANE & ARLYS LINDGREN
A3508	LINDSELL	PROV. TR GP-FBO CHARLES LINDSELL IRA
A3509	LINDSEY	JUNE D LINDSEY
A3510	LINDSEY	WILLIAM E LINDSEY
A3511	LINDY & CINDY HOLDINGS	LINDY & CINDY HOLDINGS LLC
A3512	LINEBACK	FRANCIS M & PHYLLIS A LINEBACK
A3513	LINES	BOBBY & RACHEL LINES
A3514	LINGBLOOM	PROV. TR GP-FBO JACK D LINGBLOOM IRA
A3517	LINK	MARILYN LINK
A3519	LINK	PROV. TR GP-FBO DELLA M LINK IRA
A3520	LINTHIA MGMT	LINTHIA MGMT DEFINED BENEFIT PLAN
A3521	LINVILLE	KIMBERLEY LINVILLE
A3522	LIPE	CAROL J LIPE

A3523	LIPE	CURTIS R LIPE
A3526	LIPSITZ	IRA SVCS TR CO-CFBO MICHAEL LIPSITZ ROTH
A3527	LIPSITZ	IRA SVCS TR CO-CFBO MICHAEL S LIPSITZ
A3528	LIPSITZ	MICHAEL S LIPSITZ LT
A3529	LIPSITZ	ROBERT LIPSITZ
A3532	LITZENBERGER	SHANE & KATHRYN LITZENBERGER
A3536	LIVINGSTON ALUMNI	LIVINGSTON ALUMNI ASSOCIATION
A3537	LLEWELLYN	JEFFREY B LLEWELLYN
A3539	LLOYD	CHRISTINE C LLOYD
A3541	LOE	HARVEY H & KAREN K LOE
A3543	LOGAN	JEFFREY R LOGAN
A3544	LOGERO	BARBARA LOGERO
A3545	LOGERO	LARRY LOGERO
A3546	LOGERO	MAINSTAR-FBO BARBARA LOGERO
A3547	LOGERO	PROV. TR GP-FBO LARRY E LOGERO IRA
A3549	LO-HSUEH	MARGARET LO-HSUEH
A3552	LONG	BESSIE D LONG
A3555	LONG	GAIL M LONG SPEC NEEDS TR
A3556	LONG	JERRY C LONG
A3558	LONG	NORMAN G LONG
A3559	LONGACRE	MAINSTAR-FBO DIANE LONGACRE
A3560	LONGO	PROV. TR GP-FBO ANDREW S LONGO IRA
A3561	LONGO	PROV. TR GP-FBO TERESA A LONGO IRA
A3563	LONSWAY	JOSEPH O LONSWAY
A3564	LONSWAY	LONSWAY FT
A3565	LONTO	BENJAMIN LONTO
A3566	LOO	RAYMOND & ROSE LOO
A3567	LOONEY	RONALD D LOONEY
A3569	LOPEZ	MAINSTAR-FBO CARMELO S-LOPEZ
A3570	LOPEZ	MAINSTAR-FBO JESSICA J S-LOPEZ
A3571	LOPEZ	PFL SOLO 401K TR FBO PABLO F LOPEZ
A3573	LOPINTO	IRA SVCS TR CO-CFBO FRANK LOPINTO IRA
A3574	LORE	CHRISTINE D LORE TR DTD 11/04/98
A3575	LORIA/MAULEON	SAMSON LORIA & ERLINDA BLANCO MAULEON
A3577	LORSHBOUGH	DAVID LORSHBOUGH
A3578	LOSSNER	GEORGE LOSSNER
A3580	LOUGHLIN	FRANCIS LOUGHLIN
A3581	LOUIS	FRED LOUIS
A3582	LOUIS	MAINSTAR-FBO FRED LOUIS
A3583	LOVELAND	MAINSTAR-FBO DARREN LOVELAND
A3584	LOVELESS	KATHLEEN WOOD LOVELESS
A3585	LOVELESS	PROV. TR GP-FBO KATHY WOOD LOVELESS IRA
A3586	LOVETRO	KATIE LOVETRO
A3587	LOVINGS	JAMES W LOVINGS
A3588	LOWE	DAVID F LOWE
A3589	LOWE	ROBERT F LOWE
A3590	LOWRY	JOSEPH A LOWRY
A3591	LOZNEANU	DOREL & ELIZABETH V LOZNEANU
A3592	LOZYNSKY	JOHN LOZYNSKY
A3593	LT MUHLENKAMP ENT.	LT MUHLENKAMP ENTERPRISES INC
A3594	LUBIN	HOWARD E LUBIN

A3596	LUCAS	THOMAS J & BARBARA A LUCAS
A3600	LUENGO	OSCAR DANIEL LUENGO
A3601	LUFT	JILL LUFT LT
A3603	LUKE	ERIC LUKE
A3604	LUKE	TREVOR ERIC LUKE
A3605	LUMBARDY	STAN & DELILA LUMBARDY
A3611	LUPI	MAINSTAR-FBO KATHLEEN A LUPI
A3612	LURGIO	JOSEPH LURGIO
A3613	LUSK	SUSAN M & SCOTT W LUSK
A3615	LUTTRELL	MAINSTAR-FBO ROBERT LUTTRELL
A3617	LY	IRA SVCS TR CO-CFBO CHUC LY IRA
A3619	LYLE	MAINSTAR-FBO JANET LYLE
A3622	LYNCH	MARIANNE E LYNCH
A3629	LYONS	ROBERT E LYONS
A3632	MACALISTER	MAINSTAR-FBO GORDON MACALISTER
A3634	MACDONALD	ROBERT J MACDONALD
A3635	MACE	IRA SVCS TR CO-CFBO JAMES M MACE IRA
A3636	MACE	JUNE MACE
A3638	MACEY	PROV. TR GP-FBO CHERYL A MACEY IRA
A3639	MACGUFFIN	MICHAEL H & LISA A MACGUFFIN
A3640	MACIAS	HORIZON TR CO-FBO JUAN E MACIAS
A3642	MACKSON	MAINSTAR-FBO MURRAY MACKSON
A3645	MADDOCKS	KATHERYN A MADDOCKS
A3646	MADDOCKS	PROV. TR GP-FBO RALPH C MADDOCKS IRA
A3647	MADDOCKS	RALPH C & KATHERYN A MADDOCKS
A3648	MADDOCKS	RALPH MADDOCKS
A3650	MAGAGNA	JONE ELLE MAGAGNA
A3651	MAGARO	ANTOINETTE MAGARO
A3652	MAGEE,	PROV. TR GP-FBO ROBERT C MAGEE, JR IRA
A3655	MAGNOTTI	MAINSTAR-FBO TERI L MAGNOTTI
A3656	MAGRUM	DONNA MAGRUM
A3657	MAGUIRE	ALFRED PAUL MAGUIRE
A3658	MAHANA	PROV. TR GP-FBO JANET MAHANA IRA
A3659	MAHLER	BRENDA S MAHLER
A3664	MAIERHAFER	LEON F & CAROL S MAIERHAFER
A3665	MAINE TSP HS DISTRICT	MAINE TSP HS DISTRICT EDU FOUNDATION
A3669	MALIG	MALIG FT
A3672	MALLOY	EDWARD F MALLOY
A3673	MALONEY	JAMES J & CHERI MALONEY
A3675	MALOOF	ROSE R MALOOF RLT DTD 09/23/99
A3677	MALTESE	PATRICK L MALTESE
A3678	MALTZ	JUDITH M & ROBERT B MALTZ
A3679	MAMO	THE MAMO FT DTD 11/18/02
A3683	MANER	BUFORD ALONZO & GAIL T MANER
A3684	MANGIA	ANTHONY J MANGIA
A3685	MANLEY	DAVID S & JO ANN M MANLEY
A3686	MANNING	D LEE & ELLEN MANNING
A3688	MANNING	PROV. TR GP-FBO SYLVIA D MANNING IRA
A3691	MANNINO	JAMES & ELAINE MANNINO
A3694	MANUEL	LEIA A MANUEL
A3695	MANUEL	MANUEL FRLT DTD 02/07/03

A3696	MANZO	RON MANZO
A3698	MARANO	ANTHONY MARANO
A3702	MARCOUX	IRA SVCS TR CO-CFBO JOHN L MARCOUX
A3703	MARCOUX	JOHN L MARCOUX
A3704	MARCOZZI	RENEE MARCOZZI
A3705	MARCUS	IRA SVCS TR CO-CFBO SHELDON M MARCUS IRA
A3706	MARCUS	SHELDON M MARCUS
A3707	MARES	MARIA E & LUIS A MARES
A3708	MARGITTAI	FRANK MARGITTAI
A3709	MARGITTAI	MAINSTAR-FBO KATHRYN I MARGITTAI
A3710	MARIE	LEAH MARIE
A3711	MARINE	MARINE 694373 LRT DTD 08/07/12
A3714	MARKERT	PROV. TR GP-FBO MICHAEL MARKERT IRA
A3722	MARKUM	MAINSTAR-FBO PATRICIA JAN MARKUM
A3723	MARNELL	MAINSTAR-FBO PAUL MARNELL
A3724	MARQUAND	KERMIT W & NANCY R MARQUAND
A3725	MARQUAND	PROV. TR GP-FBO NANCY R MARQUAND ROTH IRA
A3726	MARS	JAMES MARS & ADRIENNE DRITZ-MARS
A3727	MARS	PATRICIA MARS
A3730	MARSHALL	ALVIN E MARSHALL
A3731	MARSHALL	CHRISTIAN T MARSHALL
A3732	MARSHALL	HORIZON TR CO-FBO SARA L MARSHALL IRA
A3736	MARSHALL	SARA L MARSHALL
A3739	MARSHALL	THE MARSHALL FT UAD 05/26/14 CAM & CCM TT
A3742	MARSTON	MAINSTAR-FBO BEATRICE MARSTON
A3744	MARSTON	MAINSTAR-FBO RICHARD MARSTON
A3745	MARSTON	MAINSTAR-FBO RICHARD MARSTON
A3746	MARTIN	ANSEL EARL & BARBARA MARTIN
A3747	MARTIN	BRIAN & ANITA MARTIN FT
A3749	MARTIN	DONALD G & MARY ANN MARTIN
A3753	MARTIN	GRAHAM MARTIN
A3757	MARTIN	JERRY L & L JEAN MARTIN
A3758	MARTIN	KENT MARTIN
A3760	MARTIN	MARTIN FT DTD 01/21/11
A3763	MARTIN	PROV. TR GP-FBO RAYMOND C MARTIN IRA
A3766	MARTIN	THOMAS PATRICK MARTIN
A3769	MARTINEAU	IRINA & NICOLE M MARTINEAU
A3771	MARTINEZ	MAINSTAR-FBO VIDAL MARTINEZ
A3772	MARTINEZ/BEUTLER	CYNTHIA S MARTINEZ & ROBERT JAY BEUTLER
A3773	MARTINOVICH	ANTHONY M & ANNA MARIE MARTINOVICH
A3775	MARX	CATHERINE A MARX
A3776	MASBANJI	MASBANJI TR
A3777	MASLANICH	PROV. TR GP-FBO DAVID W MASLANICH IRA
A3778	MASON	GEORGE D & BARBARA A MASON
A3781	MASON	MARILYN L MASON
A3783	MASON	PROV. TR GP-FBO MARILYN L MASON IRA
A3784	MASONIC MEMORIAL	MASONIC MEMORIAL TEMPLE INC
A3785	MASSARO	PAUL & SUSAN MASSARO
A3787	MASSELLA	PROV. TR GP-FBO JOHN D MASSELLA IRA
A3789	MASSEY	PROV. TR GP-FBO CHARLIE MASSEY IRA
A3793	MATAALII	GLORIA MATAALII

A3794	MATALLII	MAINSTAR-FBO GLORIA MATALLII
A3800	MATHIS	MAINSTAR-FBO MICHAEL S MATHIS
A3801	MATHIS	MAINSTAR-FBO ROXANE MATHIS
A3802	MATLOCK	FAYE D MATLOCK
A3803	MATOESIAN	DAVID H & JANET M MATOESIAN
A3806	MATTHEWS	PAUL E MATTHEWS DESCENDANTS TR
A3807	MATTHEWS	SUNWEST TR DORIS B MATTHEWS IRA
A3808	MATTHIES	JILL L MATTHIES
A3809	MATTHIES	TODD MATTHIES
A3812	MATTOX	ROBERT F & BARBARA A MATTOX
A3813	MATZ	JOHN B MATZ RLT 08/05/16
A3815	MAVITY	RITA J MAVITY
A3817	MAY	JOHN E MAY
A3819	MAY	MAY FRLT DTD 07/08/05
A3820	MAY	PROV. TR GP-FBO GARY E MAY IRA
A3822	MAY	RICHARD F MAY
A3823	MAYE	PROV. TR GP-FBO RITA H MAYE IRA
A3824	MAYEDA	ALAN MAYEDA
A3826	MAYER	EMILY MAYER
A3827	MAYER	PROV. TR GP-FBO JILL MAYER IRA
A3828	MAYFIELD	BRIAN MAYFIELD
A3830	MAYFIELD	BURTON M & MARILYN M MAYFIELD
A3831	MAYFIELD	BURTON W MAYFIELD
A3837	MAZZOCCO	ANTHONY R MAZZOCCO
A3838	MAZZOLENI	EDWARD P & CLARICE MAZZOLENI TR
A3839	MCAFFEE	CHRISTY MCAFFEE
A3840	MCALLISTER	DIXIE L & JAMES E MCALLISTER
A3841	MCALLISTER	MARY MCALLISTER
A3844	MCARTHUR	MAINSTAR-FBO LINDA S MCARTHUR
A3845	MCAVOY	KRISTINE MCAVOY
A3846	MCBRIDE	ROBIN A MCBRIDE
A3847	MCCALL	MICHAEL & BOBBY SUE MCCALL
A3848	MCCALL	MICHAEL MCCALL
A3849	MCCANN	IRA SVCS TR CO-CFBO JOSEPH MCCANN IRA
A3850	MCCANN	LORRAINE J MCCANN
A3851	MCCANN	MARY MCCANN
A3852	MCCANN	PROV. TR GP-FBO LORRAINE J MCCANN IRA
A3853	MCCAREY	JAMES MCCAREY
A3856	MCCARTY	RICHARD & DOROTHY J MCCARTY
A3857	MCCAW	MAINSTAR-FBO SCOTT MCCAW
A3858	MCCAW	YING MCCAW
A3859	MCCLELLAN	GLENN II & CONSTANCE MCCLELLAN
A3860	MCCLELLAN	PROV. TR GP-FBO CONSTANCE MCCLELLAN IRA
A3861	MCCLELLAN	PROV. TR GP-FBO CONSTANCE MCCLELLAN ROTH IRA
A3862	MCCLINTIC	DOUGLAS A MCCLINTIC
A3863	MCCLOSKEY	BRYAN MCCLOSKEY
A3866	MCCOMAS	DAVID M MCCOMAS
A3867	MCCOMSEY	DONALD MCCOMSEY
A3868	MCCONNELL	JAMES M MCCONNELL
A3869	MCCONNELL	MCCONNELL CRT 08/94 UA 08/26/94
A3871	MCCORMICK	RAYFORD E MCCORMICK

A3874	MCCRACKEN	JENNIFER B MCCRACKEN
A3875	MCCREADY	MAINSTAR-FBO KIM MCCREADY
A3876	MCCREERY/LAMOND	GEORGIA MCCREERY & ANDREW LAMOND
A3878	MCDERMAND	CHARLES & MARY ANN MCDERMAND
A3879	MCDERMOTT	PROV. TR GP-FBO MARK J MCDERMOTT IRA
A3880	MCDOLE	JAMES K & MALLIE V MCDOLE
A3881	MCDONALD	ALLAN MCDONALD
A3882	MCDONALD	JAMES A MCDONALD
A3883	MCDONALD	MAINSTAR-FBO BOBBY C MCDONALD
A3884	MCDONALD	SUNWEST TR JAMES A MCDONALD ROTH IRA
A3885	MCDONALD	THE JAMES A MCDONALD RLT RST 08/01/10
A3887	MCDONOUGH	MAINSTAR-FBO EILEEN MCDONOUGH
A3888	MCELROY	ROBERT & DOROTHY D MCELROY
A3889	MCELROY	ROBERT ANTHONY & JACQUELINE P MCELROY
A3890	MCELWEE	DORIS R MCELWEE LT
A3892	MCFARLAND	PROV. TR GP-FBO DAVID G MCFARLAND IRA
A3893	MCFOY	PROV. TR GP-FBO CRAIG A MCFOY IRA
A3894	MCFOY	PROV. TR GP-FBO TODD A MCFOY IRA
A3895	MCGAUGH	PAUL H & KRISTI C MCGAUGH
A3896	MCGINLEY	DAVID L & ALICE L MCGINLEY
A3899	MCGOWAN	MAINSTAR-FBO PAMELA MCGOWAN
A3900	MCGOWAN	MAINSTAR-FBO ROBERT MCGOWAN
A3901	MCGOWAN	ROBERT MCGOWAN
A3902	MCGRANN	JAMES P MCGRANN
A3903	MCGRORY	SHAWN MCGRORY
A3904	MCINNES	RONALD A & NANCY H MCINNES
A3906	MCINTYRE	IRA SVCS TR CO-CFBO TIMOTHY J MCINTYRE
A3908	MCKAY	PROV. TR GP-FBO MARK MCKAY IRA
A3909	MCKEE	IRA SVCS TR CO-CFBO AGNES B MCKEE
A3912	MCKELVEY	KATHERINE MCKELVEY
A3913	MCKENZIE	BRUCE J MCKENZIE
A3914	MCKENZIE	DARWIN K & LINDA S MCKENZIE LT
A3916	MCKENZIE	MAINSTAR-FBO GORDON R MCKENZIE
A3917	MCKIBBEN/BINGAMAN	JORETTA MCKIBBEN & DODIE BINGAMAN
A3919	MCKINNEY	MAINSTAR-FBO BILL M MCKINNEY
A3921	MCKINZIE	GARY L MCKINZIE RT 07/24/02
A3922	MCKITRICK/SHURRUMB.	PAULINE MCKITRICK & LAUREN D SHURRUMBAUGH
A3926	MCLEMORE	THOMAS W MCLEMORE JR
A3931	MCMAHON	WILLIAM R & SANDY SUTER MCMAHON
A3932	MCMEEKIN	MARGARET K MCMEEKIN
A3936	MCMULLIN	MAINSTAR-FBO GERALD B MCMULLIN
A3937	MCMULLIN	MAINSTAR-FBO KELLY MCMULLIN
A3938	MCNEELY	ROBERT & SHEILA MCNEELY
A3939	MCNINCH	WILLIAM MCNINCH
A3940	MCPADDEN	MAINSTAR-FBO DANIEL MCPADDEN JR
A3942	MCPHERSON	JENNIFER MCPHERSON
A3944	MCSHANE	PAUL MCSHANE
A3946	MEAD	MARIBETH MEAD
A3947	MEADOWS	PROV. TR GP-FBO WADE MEADOWS JR IRA
A3949	MEBANE	DORIS C MEBANE
A3951	MEDIA PARTNERS	MEDIA PARTNERS WORLDWIDE LLC

A3953	MEDINA	ROSA M MEDINA
A3954	MEEHAN	BARBARA B & KEVIN B MEEHAN
A3955	MEHRHOFF	PROV. TR GP-FBO WILLIAM R MEHRHOFF IRA
A3956	MEHTA	NAVIN & NEELAM K MEHTA
A3957	MEKUS	REBECA MEKUS
A3958	MELBY	SHELLY MELBY
A3960	MELDRUM	MAINSTAR-FBO MICHAEL J MELDRUM
A3961	MELLECKER	GEORGE & LYNNE MELLECKER
A3962	MELLOR	CHARLES E MELLOR
A3966	MELOY	DONNA MELOY
A3967	MELOY	PROV. TR GP-FBO DONNA MELOY ROTH IRA
A3970	MENDOZA	MAINSTAR-FBO ANGELO MENDOZA JR
A3971	MENG	CHING-YU MENG
A3972	MENOLD	BENJAMIN MENOLD CUST FOR MORGAN R MENOLD
A3973	MENTZER	IRA SVCS TR CO-CFBO JOYCE MENTZER IRA
A3975	MERCIER	RONALD H MERCIER
A3976	MERINO	THE CRIS B & CHUCHI E MERINO RLT
A3977	MERKER	PROV. TR GP-FBO JOHN P MERKER IRA
A3978	MERRILL	CINDY M & ROBERT D MERRILL
A3979	MERRILL	MAINSTAR-FBO DOROTHY MERRILL
A3980	MERRION	RICHARD F MERRION LT
A3981	MERSON	BEVERLY J MERSON
A3982	MERTZ	PROV. TR GP-FBO SUSAN M MERTZ IRA
A3985	MESSIMER	ALVA WENDELL MESSIMER
A3986	MESSIMER	MAINSTAR-FBO JOAN MESSIMER
A3988	METZGER	DIANA F METZGER
A3989	MEYER	DENNIS R & PATRICIA A MEYER
A3990	MEYER	EDWARD G MEYER
A3992	MEYERS	DON & PENNY MEYERS
A3993	MEYERS	MELISSA J MEYERS
A3994	MEYERS	MEYERS FT
A3996	MEYERSON	PAULA MEYERSON
A4001	MICHAELS	PROV. TR GP-FBO JANET MICHAELS IRA
A4002	MICHAELS	REBECCA MICHAELS
A4003	MICHAELS	WILLIAM D & DEBORAH L MICHAELS
A4008	MICHEL	ROBERT MICHEL IT
A4009	MICHELSSEN	GERARD MICHELSSEN
A4010	MICHNA	RICHARD & MELISSA MICHNA
A4011	MICHNA	RICHARD MICHNA
A4014	MIDASH	IRA SVCS TR CO-CFBO SANDRA MIDASH IRA
A4015	MIDDENDORF	CHARLES J & JANET L MIDDENDORF
A4016	MIDDENDORF	PROV. TR GP-FBO MIDDENDORF BLDRS-CMM IRA
A4017	MIDDENDORF	PROV. TR GP-FBO MIDDENDORF BLDRS-MAA IRA
A4018	MIDDENDORF	PROV. TR GP-FBO MITCHELL MIDDENDORF IRA
A4019	MIDDLETON	PAMELA R MIDDLETON
A4021	MIDDLETON	WILLIAM T & CONNEE B MIDDLETON
A4024	MIHALAK	MIHALAK FT
A4026	MIKHAIL	MIKHAIL TR DTD 11/05/91
A4028	MILANO	JOSEPH MILANO LEGACY TR
A4029	MILANO	PROV. TR GP-FBO ANTHONY J MILANO IRA
A4032	MILES	IRA SVCS TR CO-CFBO LISA J MILES

A4035	MILLER	BRUCE A & MAUREEN MILLER
A4037	MILLER	CHARLES H & JANELL J MILLER LT 03/12/12
A4038	MILLER	DAVID & JOHNEE MILLER FT DTD 07/15/02
A4040	MILLER	GERALD D & ELIZABETH M MILLER
A4041	MILLER	IRA SVCS TR CO-CFBO JOELLEN MILLER IRA
A4042	MILLER	IRA SVCS TR CO-CFBO LARRY L MILLER IRA
A4046	MILLER	JEFFREY A & BRENDA G MILLER
A4047	MILLER	JENNIFER MILLER
A4048	MILLER	JOE & BRENDA MILLER
A4049	MILLER	LOUIS S MILLER
A4050	MILLER	MAINSTAR-FBO DAVID R MILLER
A4051	MILLER	MARLENA K MILLER
A4052	MILLER	MARY L MILLER
A4053	MILLER	PAUL & LUCY MILLER FAMILY IRREV TR
A4054	MILLER	PROV. TR GP-FBO CAROLYN S MILLER IRA
A4057	MILLER	PROV. TR GP-FBO MARLENA MILLER ROTH IRA
A4058	MILLER	R T MILLER
A4060	MILLER	RONALD & LAURA MILLER
A4061	MILLER	SALLY MILLER
A4062	MILLER	STEPHANIE MILLER
A4063	MILLER	STEPHEN MILLER
A4064	MILLER	TED J & JANET L MILLER
A4065	MILLET	MAMIE W MILLET
A4066	MILLIGAN	ALVIN/MARGARET MILLIGAN RLT DTD 02/27/97
A4068	MILLS	IRA SVCS TR CO-CFBO SHARI D MILLS IRA
A4069	MILLS	JEFFREY C & MERI LU MILLS
A4070	MILLS	MAINSTAR-FBO PAMELA JOY MILLS
A4071	MILLSAP	KENNETH & JACQUELYN MILLSAP
A4073	MILLWARD	MAINSTAR-FBO KELLY A MILLWARD
A4074	MILLWARD	MAINSTAR-FBO MICHAEL J MILLWARD
A4075	MILLWARD	MICHAEL J & KELLY A MILLWARD
A4076	MILTON	ANDREW & ERIKA MILTON
A4078	MINETTI	LORRAINE J MINETTI RT DTD 06/02/97
A4079	MINETTI	RICHARD H MINETTI RT DTD 06/02/97
A4081	MINNICK	MAINSTAR-FBO RONEE MINNICK
A4083	MINSKI	CHESTER J & IRENE C MINSKI
A4084	MISHKIND	THE HOWARD D MISHKIND RT U/A/D 07/19/11
A4085	MISHKIND	THE JANE R MISHKIND RT U/A/D 07/19/11
A4089	MITCHELL	BRYAN MITCHELL
A4090	MITCHELL	LORETTA M MITCHELL
A4091	MITCHELL	PROV. TR GP-FBO DEBORAH J MITCHELL IRA
A4092	MITCHELL	PROV. TR GP-FBO THOMAS G MITCHELL IRA
A4094	MIZUUCHI	MAINSTAR-FBO GARY M MIZUUCHI
A4095	MJOLSNESS/BECK	GARY L MJOLSNESS & LINDA L BECK
A4096	MLG FARMS	MLG FARMS INC
A4097	MLGW	MLGW LLC
A4098	MOBLEY	PROV. TR GP-FBO DAVID W MOBLEY IRA
A4100	MOELLER	JOHN J MOELLER
A4102	MOFFATT	TERRY D MOFFATT
A4103	MOFFITT	IRA SVCS TR CO-CFBO KELLY MOFFITT
A4104	MOHAMMED	SHAHEED MOHAMMED LT

A4105	MOHER	RICHARD MOHER
A4108	MOHS/HEMME	KAMELA MOHS & SHANNON L HEMME
A4110	MOJTABAI	SHAHEEN MOJTABAI
A4111	MOLACEK	PROV. TR GP-FBO MICHAEL MOLACEK IRA
A4114	MONACO	SUSAN L MONACO
A4115	MONARCA	JOSEPH S & DENISE B MONARCA
A4119	MONN	REBECCA MONN
A4121	MONROE	TERRI MONROE
A4124	MONTES	MAINSTAR-FBO JOHN F MONTES
A4125	MONTESANO	PROV. TR GP-FBO RONALD A MONTESANO IRA
A4127	MOODY	ERNEST MOODY
A4132	MOORE	BOBBIE MOORE
A4134	MOORE	DELTIS D & JUDITH KAY MOORE
A4135	MOORE	JOSEPH H & EDITH M MOORE
A4136	MOORE	MAINSTAR-FBO MICHAEL B MOORE
A4137	MOORE	MILLARD MOORE SR
A4138	MOORE	PROV. TR GP-FBO WILLIAM J MOORE IRA
A4139	MOORE	RONALD H MOORE
A4140	MOORE	THOMAS A & PATRICIA W MOORE
A4142	MOOSBRUGGER	CONNIE MOOSBRUGGER
A4143	MORALES	MAINSTAR-FBO MICHAEL R MORALES
A4145	MORANO	MONICA MORANO IRREV TR
A4148	MORGAN	ALICE M MORGAN
A4150	MORGAN	DAVID MORGAN
A4151	MORGAN	LARRY MORGAN
A4154	MORGAN	THE DON MORGAN TR UTD 03/25/17
A4156	MORICE	IRA SVCS TR CO-CFBO ANTHONY P MORICE IRA
A4158	MORONGO BASIN	MORONGO BASIN HUMANE SOCIETY
A4160	MOROZOV	MIKHAIL MOROZOV TR
A4162	MORRIS	CHRISTEL MORRIS LT
A4163	MORRIS	DAVID E & SUSAN L MORRIS
A4164	MORRIS	IRA SVCS TR CO-CFBO JAMES D MORRIS IRA
A4166	MORRIS	ROSS K MORRIS
A4167	MORRIS	GEORGE & ELIZABETH MORRIS
A4168	MORRISSEY	MAINSTAR-FBO WILLIAM MORRISSEY
A4171	MORROW	LOUIS & MURIEL MORROW FT
A4172	MORSCH	JEFFREY & MARY MORSCH LT 08/26/10
A4175	MORTON	EDWIN MORTON
A4177	MOSHER	SUSAN M MOSHER
A4179	MOSLEY	MAINSTAR-FBO RUSSELL MOSLEY
A4180	MOSSONI	MARK L & JODELL J MOSSONI
A4181	MOTES	KEVIN R & LORI A MOTES
A4182	MOTTA	PROV. TR GP-FBO LORI MOTTA IRA
A4183	MOTUS	PROV. TR GP-FBO GREGORY MOTUS IRA
A4184	MOULDER	MAINSTAR-FBO JOANNE MOULDER
A4186	MOWBRAY	THOMAS B MOWBRAY
A4187	MOWEN	BEVERLY J MOWEN
A4188	MOWEN	DONALD T MOWEN JR
A4192	MOYER	MAINSTAR-FBO DESIREE MOYER
A4194	MRAZ	DENNIS E MRAZ RT
A4195	MROZ	MAINSTAR-FBO SHARON L MROZ

A4196	MSDROTHIRACD	MSDROTHIRACD LLC
A4197	MSDROTHIRAJI	MSDROTHIRAJI LLC
A4198	MSDROTHIRAL	MSDROTHIRAL LLC
A4199	MSDROTHIRARE	MSDROTHIRARE LLC
A4200	MT CARMEL BAPTIST	MT CARMEL BAPTIST CHURCH
A4201	MUCKOM	JOSEPH MUCKOM
A4202	MUCKOM	MUCKOM TR DTD 08/08/16
A4204	MUEHL	ROBERT H & ADAM R MUEHL
A4205	MUENTER	PROV. TR GP-FBO CRAIG MUENTER IRA
A4207	MUKHERJEE	AVIJIT & JASSY R MUKHERJEE
A4210	MULLEN	ROSEMARY T MULLEN
A4211	MULLIN	SANDRA MULLIN
A4212	MULLIN	THE MELANIE ANN MULLIN TR
A4213	MULLIN	TIMOTHY P MULLIN
A4216	MUNK	ELIZABETH K F MUNK
A4217	MUNOZ	GERSON MUNOZ
A4218	MUNTON	PAMELA MUNTON
A4222	MURILLO	JAKE MURILLO
A4224	MURPHY	JAMES G & ROMA M MURPHY
A4226	MURPHY	MAINSTAR-FBO DENNIS MICHAEL MURPHY
A4227	MURPHY	MAINSTAR-FBO KATHI MURPHY
A4228	MURPHY	MICHAEL T MURPHY
A4230	MURRAY	BRUCE A & SHERRY K MURRAY
A4231	MURRAY	IVAN J MURRAY
A4233	MURRAY	MAINSTAR-FBO WANZA MURRAY
A4236	MURRAY	PAUL P & NOLA T MURRAY
A4241	MYERS	CHARLES & PATRICIA MYERS
A4242	MYERS	GARY L & SHIRLEY A MYERS
A4245	MYERS	KAREN LEE MYERS
A4247	MYERS	NANCY L MYERS
A4249	MYERS	PROV. TR GP-FBO DR CARL O MYERS IRA
A4252	MYRICK	THE ANDREW D MYRICK RT 2017 A MYRICK TTEE
A4254	NACHSIN	SYLVIA NACHSIN TR 12/24/97
A4255	NADEY	MARGARET NADEY
A4256	NADZAN	MAINSTAR-FBO ELEANOR M NADZAN
A4258	NAGEL	PROV. TR GP-FBO TERRY NAGEL SEP IRA
A4260	NAI	ALFRED NAI
A4262	NAJAFI	SUNWEST TR ALI NAJAFI ROTH IRA
A4263	NAKATSUKA	PROV. TR GP-FBO JORDAN NAKATSUKA IRA
A4264	NANAVATY	HEMANT & MAMTA NANAVATY
A4266	NAPPI	FRANK & MARY NAPPI
A4270	NATALE	JAMES K & GEORGIA A NATALE
A4274	NAUGHTON	PROV. TR GP-FBO GEORGE NAUGHTON IRA
A4275	NAY	LINDA NAY
A4276	NEAL	IRA SVCS TR CO-CFBO SUZANNE NEAL IRA
A4278	NEAL	MAINSTAR-FBO ANN M NEAL
A4279	NEAL	MAINSTAR-FBO STEVEN A NEAL
A4280	NEAL	SUNWEST TR SCOTT NEAL IRA
A4281	NEDBALEK	ROBERT L NEDBALEK
A4283	NEEDHAM	MAINSTAR-FBO PAUL B NEEDHAM
A4286	NEJMAN	GARY R NEJMAN

A4287	NELSON	CHAD & STACIA NELSON
A4288	NELSON	CHAD NELSON - IN TR FOR BRADEN NELSON
A4289	NELSON	JEFFREY L NELSON
A4291	NELSON	MAINSTAR-FBO GREGORY D NELSON
A4292	NELSON	MAINSTAR-FBO MARY ELLEN NELSON
A4295	NELSON	RODGER NELSON
A4297	NEMECEK	LOIS J & BARBARA J NEMECEK
A4298	NEMERGUT	JOHN & MARY ANNE NEMERGUT
A4301	NERO	WILLIAM NERO
A4302	NESAW	FLORENCE & DOUGLAS H NESAW
A4303	NESENOFF	BERNARD & ELAINE NESENOFF
A4305	NETTO	CARLOS NETTO
A4306	NEUBAUER	RONALD NEUBAUER
A4307	NEUMANN	DIETER NEUMANN
A4308	NEUMANN	NEUMANN RT
A4309	NEUMANN	PETER L & DOROTHY NEUMANN
A4310	NEW CASTLE REALTORS	THE NEW CASTLE CNTY BOARD OF REALTORS
A4311	NEW HOPE COMMUNITY	NEW HOPE COMMUNITY CHURCH
A4312	NEWELL	ELISABETH NEWELL
A4314	NEWLON	MAINSTAR-FBO JOHN NEWLON
A4315	NEWMAN	PROV. TR GP-FBO DONNA L NEWMAN IRA
A4316	NEWTON	PROV. TR GP-FBO CHARLES A NEWTON IRA
A4317	NEWTON	PROV. TR GP-FBO DEBRA C NEWTON IRA
A4320	NGUYEN	PROV. TR GP-FBO KEITH NGUYEN IRA
A4321	NIBLEY	VALYRIE R NIBLEY FT
A4322	NICHOLAS	VIRGINIA A NICHOLAS LT
A4325	NICHOLS	JAMES A NICHOLS
A4327	NICHOLS	MAINSTAR-FBO JODI NICHOLS
A4329	NICHOLS/BAILEY	KARL NICHOLS & BETTY ANN BAILEY
A4332	NICOLE	JOYCE & PHIL NICOLE
A4335	NIELSEN	JUSTIN NIELSEN
A4336	NIELSEN	VELMA NIELSEN
A4337	NIELSON	MAINSTAR-FBO DANIEL NIELSON
A4338	NIETFELD	CLETUS NIETFELD
A4339	NIETFELD	JOSEPH & MERDELLA NIETFELD RLT 07/19/94
A4343	NISHIZU	CLARENCE & HELEN NISHIZU TR DTD 06/01/74
A4344	NISHIZU-SHIKATA	THE JEAN NISHIZU-SHIKATA TR DTD 05/18/05
A4347	NOBLE	CHARLES W & SUSAN M NOBLE
A4348	NOBLES	PROV. TR GP-FBO DONALD P NOBLES IRA
A4349	NOEL	RUBEN W JR & RITA A NOEL
A4350	NOFFSINGER/ROCHA	GARY JOSEPH NOFFSINGER & TAMERA ROCHA
A4351	NOLAN	LOGAN & SARRAH NOLAN
A4353	NONNENMACHER	JOHN J & JENNIFER NONNENMACHER
A4354	NORDMAN	LINDA V & TIMOTHY NORDMAN
A4355	NORDMAN	PROV. TR GP-FBO LINDA V NORDMAN IRA
A4357	NORMAN	MAINSTAR-FBO DAVID C NORMAN
A4358	NORMAN E. TAPLIN	NORMAN E TAPLIN & ASSOC PA DEF BEN PLAN
A4359	NORMANDIN	PROV. TR GP-FBO SHARON C NORMANDIN IRA
A4360	NORRIS	ALBERT DAVID NORRIS
A4364	NORTHROP	NORTHROP FAMILY IRREV TR
A4365	NORTON	PROV. TR GP-FBO RENEE NORTON IRA

A4368	NOWACKI	JOHANNES A NOWACKI
A4369	NOWAK	HORIZON TR CO-FBO KENNETH J NOWAK IRA
A4370	NUFFER	PROV. TR GP-FBO GEORGE NUFFER IRA
A4371	NUFFER	PROV. TR GP-FBO VIRGINIA A NUFFER IRA
A4373	NUHN	JEFFREY L & WENDIE F PARSONS NUHN
A4374	NUNEZ	DANIEL NUNEZ
A4375	NUNEZ	ROGER A & STEPHANIE A NUNEZ
A4376	NUNEZ	THE NUNEZ TR DTD 06/15/96
A4378	NUSE	JUDITH NUSE
A4380	NUYTS	MICHAEL NUYTS
A4381	NYE	MAINSTAR-FBO BEN NYE
A4382	OASIS LODGE	OASIS LODGE NO 41 F&AM
A4383	OBENHAUS	DENISE KARLA OBENHAUS
A4384	OBERAITIS	RICHARD OBERAITIS
A4386	OBERG	MAINSTAR-FBO WAYNE OBERG
A4388	O'BRIEN	GREGORY JAMES O'BRIEN
A4389	O'BRIEN	PATRICK W & DENISE L O'BRIEN
A4392	O'BRIEN	THE MARIE ELIZABETH O'BRIEN TR
A4394	O'CONNELL	ROSEMARY O'CONNELL
A4395	O'CONNOR-CERAVOLO	MAINSTAR-FBO ELIZ O'CONNOR-CERAVOLO
A4396	ODOM	ODOM TR DTD 10/27/15
A4397	OGAR	PROV. TR GP-FBO DENNISE OGAR IRA
A4398	OGDEN	MAINSTAR-FBO JOLENE OGDEN
A4399	OGDEN	MAINSTAR-FBO MARSHALL D OGDEN
A4400	OGDEN	MARSHALL D OGDEN
A4401	OHLER	PROV. TR GP-FBO MILDRED E OHLER IRA
A4402	OHLSSON	JOHN & ALICIA OHLSSON
A4405	OLESEN	GARLAND E OLESEN
A4406	OLESZEK	GERALD OLESZEK
A4407	OLGUIN	JAMES OLGUIN
A4412	OLIVARES	ROBERT T & JEAN A OLIVARES TR
A4413	OLIVER	THE OLIVER FT DTD 07/13/06
A4416	OLKER	OLKER FT DONALD & THERESE TTEES 06/11/86
A4418	OLSEN	DONALD M & LINDA K OLSEN
A4419	OLSEN	ODDBJORG OLSEN
A4420	OLSEN	ROBERT H & LUCENA J OLSEN
A4422	OLSON	KAREN R & WILFORD O OLSON
A4423	OLSON	LENORE & WILLIAM OLSON
A4426	OMAN	PROV. TR GP-FBO MICHAEL OMAN IRA
A4429	O'NEAL-POOLE	DEBORAH O'NEAL-POOLE
A4436	ONLEY	TIMOTHY ONLEY
A4437	ONNINK	PATRICIA ONNINK
A4438	OPDENAKER	DAVID OPDENAKER
A4441	O'REILLY	LEO J & NORMA A O'REILLY
A4442	ORLINO	ELMO & RECHILDA ORLINO
A4444	O'ROURKE	LINDA O'ROURKE
A4445	ORRICK	ELIZABETH ORRICK
A4446	ORTA	MAINSTAR-FBO ENRIQUE ORTA
A4448	ORTIZ	MAINSTAR-FBO FRAIDELIAS ORTIZ
A4451	OSBORNE	EDWARD W OSBORNE
A4452	OSHIDAR	JAMIE OSHIDAR

A4457	OSTENDORFF/COOPER	ROBERT OSTENDORFF JR & SHIRLEY L COOPER
A4458	OSTERBAUER	ALAN OSTERBAUER
A4459	OSTERBAUER	RALPH F OSTERBAUER RT
A4463	O'SULLIVAN	PROV. TR GP-FBO TIMOTHY O'SULLIVAN ROTH
A4466	OTT	IRA SVCS TR CO-CFBO ROBERT P OTT IRA
A4468	OTTERNESS	PROV. TR GP-FBO CARL A OTTERNESS IRA
A4469	OUELLETTE	DAVID P & CERICE M OUELLETTE
A4472	OWEN	ROGER OWEN
A4473	OWEN	WILLIAM BRYAN OWEN
A4474	OWEN/TIBBETS	PHYLLIS OWEN & DANIEL C TIBBETS
A4475	OXLEY	MAINSTAR-FBO BRUCE OXLEY
A4476	OYLER	MEL OYLER
A4481	PACKER	SALLY & MARVIN PACKER LT APRIL 2007
A4484	PADILLA	MAINSTAR-FBO GEORGE PADILLA
A4485	PAGE-PRUDENTE	MAINSTAR-FBO J PAGE-PRUDENTE
A4488	PAK	BYONG & SONY PAK
A4489	PAK	MAINSTAR-FBO BYONG PAK
A4491	PALMER	CHARLES J PALMER
A4492	PALMER	PROV. TR GP-FBO CHARLES J PALMER IRA
A4493	PALMER	QUINTON PALMER
A4494	PALMINTERI	JOSEPH PALMINTERI
A4495	PALSHA	MAINSTAR-FBO AGNARDA D PALSHA
A4496	PALSHA	MAINSTAR-FBO JOHN PALSHA
A4497	PALTZER	JAMES A & HELEN L PALTZER
A4500	PANKONIEN	KENNETH N PANKONIEN
A4502	PAPINI	EARL R PAPINI
A4503	PAQUIN	ROBERT M PAQUIN
A4504	PARADAY	ROGER K & ANITA M PARADAY
A4505	PARENT	DORIS R PARENT
A4506	PARENT	IRA SVCS TR CO-CFBO CHARMAINE PARENT
A4508	PARGAS	PROV. TR GP-FBO MARYANN PARGAS ICA
A4510	PARKER	DOUG & EMMA PARKER
A4512	PARKER	JAY GORDON & MARJORIE A PARKER
A4515	PARKER	PHYLLIS A PARKER
A4516	PARKER	PROV. TR GP-FBO ROBYN R PARKER IRA
A4518	PARKS	ANDREW J & MICHELLE E PARKS
A4522	PARR	ERWIN S & KAREN P PARR
A4523	PARRINO	MAINSTAR-FBO SUSAN PARRINO
A4525	PARROTT	PROV. TR GP-FBO DONALD PARROTT JR IRA
A4527	PARSLEY	BONNIE M PARSLEY
A4528	PARSONS	MAINSTAR-FBO JOHN PARSONS
A4530	PARTIN	PROV. TR GP-FBO ERIC J PARTIN IRA
A4532	PARVIN	STEVEN PARVIN
A4533	PASSIGLIA	CHRISTINE PASSIGLIA
A4536	PASWATER	JAMES P PASWATER
A4537	PATE	CLAUDINE L PATE
A4539	PATE	LOLITA M PATE
A4540	PATEL	C R PATEL
A4541	PATEL	CHINTAN & RUPAL PATEL
A4542	PATEL	INDRA & BHARATI PATEL
A4543	PATEL	INDRA PATEL

A4544	PATEL	MAINSTAR-FBO C R PATEL
A4545	PATEL	PROV. TR GP-FBO BHARATI PATEL IRA
A4546	PATEL	PROV. TR GP-FBO INDRA PATEL IRA
A4547	PATEL	SHIVAM PATEL
A4548	PATEL	SUDHAKER & JYOTIKA PATEL
A4551	PATRY	MAINSTAR-FBO ELENA PATRY
A4552	PATRY	MAINSTAR-FBO WILLIAM PATRY
A4553	PATRY	WILLIAM & ELENA PATRY JRT DTD 08/19/09
A4555	PATTERSON	ILENE G PATTERSON
A4561	PAVLICK	MAINSTAR-FBO CAROL PAVLICK
A4563	PAYLO	MAINSTAR-FBO FRANCES PAYLO
A4567	PAYNE	THE KAREN JOY PAYNE LT DTD 12/28/06
A4568	PAYTON	MAINSTAR-FBO MICHAEL C PAYTON
A4570	PEACH	MAINSTAR-FBO ELAINE R PEACH
A4572	PEARSALL	CRAIG K PEARSAALL
A4573	PEARSALL	PROV. TR GP-FBO CRAIG K PEARSAALL IRA
A4576	PEASE	WILLIAM JR & JOYCE L PEASE
A4581	PECO	VAL & TAMARA PECO
A4582	PECO	VAL PECO
A4583	PEDLER	JAMES S PEDLER
A4584	PEDRIN	SUZANNE A PEDRIN
A4585	PEICHEL	GILBERT & CHARLENE PEICHEL
A4586	PEICHEL	MAINSTAR-FBO GILBERT PEICHEL
A4587	PEIFER	MAINSTAR-FBO DAVID M PEIFER SR
A4588	PEIGLER	IRENE A PEIGLER
A4590	PELTON	SHARON S PELTON
A4591	PELTON	TERRANCE LEE PELTON
A4592	PELTZ-PETOW	LILIAN PELTZ-PETOW
A4593	PELTZ-PETOW	PROV. TR GP-FBO LILIAN PELTZ-PETOW IRA
A4594	PELZ	KEVIN J PELZ
A4595	PELZ	PROV. TR GP-FBO STEVEN C PELZ IRA
A4596	PELZ	STEVEN PELZ
A4597	PELZMAN	EDNA M PELZMAN
A4599	PENCA	WILLIAM & NANCY PENCA
A4600	PENICK	DAVID L & MARGARET H PENICK
A4601	PENNINGTON	BOBBY PENNINGTON
A4602	PEPER	DARRELL E & SUSAN E PEPER
A4603	PEPPER	PROV. TR GP-FBO JOAN PEPPER IRA
A4604	PEPPERS	LEILA S & JEFFREY A PEPPERS
A4606	PERAGO	PROV. TR GP-FBO LARRY G PERAGO IRA
A4611	PEREZ	IRA SVCS TR CO-CFBO CHRISTINE PEREZ ROTH
A4612	PEREZ	IRA SVCS TR CO-CFBO WILLIAM J PEREZ IRA
A4613	PEREZ-LIZANO	SUDY PEREZ-LIZANO
A4614	PERFETTO	JOSEPH PERFETTO
A4616	PERKO	COLLEEN M PERKO
A4617	PERKO	MARGARET L PERKO LT DTD 02/09/98
A4619	PERRAS	SARAH F PERRAS
A4620	PERRETTA	ELEANOR PERRETTA
A4621	PERRONE	NICOLA PERRONE
A4623	PERRY	LEROY PERRY
A4626	PERRY	PHILIP J & MARY C PERRY

A4627	PERRY	RALPH R & ANN S PERRY
A4628	PERRY/WEAVER	VIVIAN PERRY TR & B P WEAVER TR 05/09/12
A4629	PERSING	JENNIFER I PERSING
A4631	PESATO	ELIO PESATO
A4632	PESATO	PROV. TR GP-FBO ELIO PESATO IRA
A4635	PETERS	JAMES K & JOY N PETERS
A4637	PETERS	MAINSTAR-FBO JAMES K PETERS
A4639	PETERSEN	PROV. TR GP-FBO MICHAEL PETERSEN IRA
A4640	PETERSEN	TALLENE M PETERSEN
A4643	PETERSON	KERRY C & SUSAN V PETERSON
A4644	PETERSON	PROV. TR GP-FBO DAVID A PETERSON IRA
A4645	PETERSON	THOMAS M PETERSON
A4647	PETERSON-CUNNINGHAM	DEBORAH ANN PETERSON-CUNNINGHAM
A4649	PETRE	NELSON J & LORENDA J PETRE
A4651	PETROZELLA	PROV. TR GP-FBO OLGA C PETROZELLA IRA
A4652	PETSCH	RILEY T PETSCH
A4653	PETTY	KEITH A & ANNE S PETTY
A4654	PETTYJOHN	PROV. TR GP-FBO RANDAL PETTYJOHN IRA
A4656	PFEIFFER	ARNOLD D PFEIFFER
A4659	PHAM	PHAM FT DTD 05/09/02
A4660	PHAM/NGUYEN	TRONG B PHAM & HOA K NGUYEN
A4662	PHILLIPS	CHAD A & KIM PHILLIPS
A4664	PHILLIPS	MARILYN PHILLIPS
A4666	PHILLIPS	PROV. TR GP-FBO CHAD A PHILLIPS IRA
A4667	PHILLIPS/FORMAN	KIM PHILLIPS & DOROTHY MARIE FORMAN
A4668	PHILLIPS-TINGLE	BRENDA PHILLIPS-TINGLE
A4669	PIANFETTI	PAMELA K & RONALD O PIANFETTI
A4670	PIBURN	PIBURN LT 06/17/11
A4674	PIERCE	DEBORAH M PIERCE
A4675	PIERCE	EARL PIERCE
A4676	PIERCE	JANET PIERCE
A4678	PIERRE	THE MARC & DENISE PIERRE FT
A4679	PIERSON	HENRY PIERSON
A4680	PIETZ	PROV. TR GP-FBO CAROL L PIETZ ROTH IRA
A4681	PIETZ	PROV. TR GP-FBO ROGER PIETZ ROTH IRA
A4683	PIIRA	RAY PIIRA
A4684	PILGRIM	KENNETH L & KELLEY A PILGRIM
A4685	PILKINGTON	SANDRA PILKINGTON
A4686	PILUT	VICTORIA A PILUT TR AGRMNT UTA 08/31/98
A4690	PINEDA	PROV. TR GP-FBO MARIA PINEDA IRA
A4692	PINTER	DEBORAH PINTER
A4693	PIPPENGER	PROV. TR GP-FBO CHAD E PIPPENGER IRA
A4694	PIRAINO	PIRAINO FT
A4695	PIRANIO	RICHARD L PIRANIO
A4696	PIRTLE	IRA SVCS TR CO-CFBO CHERYL PIRTLE IRA
A4697	PITCAIRN	PROV. TR GP-FBO JENNIFER L PITCAIRN IRA
A4698	PITCHER	MAINSTAR-FBO LOUISE PITCHER
A4699	PITCHER	MAINSTAR-FBO MICHAEL PITCHER
A4700	PITCHER	MICHAEL & LOUISE PITCHER
A4704	PITRIZZI	PAUL P PITRIZZI
A4709	PLANK	ELLEN E PLANK

A4710	PLANTE	ARTHUR PLANTE
A4711	PLATT	JAMES E PLATT
A4712	PLATT	STEPHEN J PLATT
A4716	PLOFSKY	HERBERT PLOFSKY
A4718	PLUIM	DENNIS D PLUIM
A4719	PLZAK	RICK L & JEANETTE K PLZAK
A4720	PODKOWINSKI	MAINSTAR-FBO DAVID PODKOWINSKI
A4721	POE	GARY & SALLY POE
A4722	POEHLER	LAURIE POEHLER
A4723	POFFEL	CHRISTOPHER J POFFEL
A4724	POFFENBERGER	LAMOILLE E POFFENBERGER
A4726	POHL	LUCIE L POHL
A4727	POHLMAN	FRED W & LUCIA D POHLMAN
A4730	POLAND	PROV. TR GP-FBO DIANA L POLAND IRA
A4732	POLCYN	BARBARA J POLCYN
A4734	POLING	ROY & EMMA POLING
A4735	POLITI	LEONARD P POLITI
A4737	POLLARD	PATRICIA HARFIELD POLLARD
A4738	POLLICITO	PROV. TR GP-FBO PATRICIA A POLLICITO IRA
A4739	POLLICITO	PROV. TR GP-FBO SALVATORE J POLLICITO IRA
A4740	POLSTER	JEFFREY G & CHERYL A POLSTER
A4742	POMPEI	MAINSTAR-FBO GERALD D POMPEI
A4745	POOLE	RONALD E POOLE
A4750	PORTALE	MAINSTAR-FBO NICHOLAS PORTALE
A4751	PORTALE	MAINSTAR-FBO PATTI PORTALE
A4752	PORTALE	NICHOLAS PORTALE
A4753	PORTEOUS	JUDITH PORTEOUS
A4754	PORTEOUS	THE PORTEOUS 1999 TR UA 04/09/99
A4755	PORTER	HORIZON TR CO-FBO MARK D PORTER IRA
A4759	PORTER	RAYMOND WADE PORTER RLT
A4761	PORTER	THE PORTER FT
A4762	PORTER	TOMMY & JUDY PORTER
A4764	POST	GARY POST
A4765	POTTER	PROV. TR GP-FBO CHERYL POTTER IRA
A4766	POTTER	PROV. TR GP-FBO THE POTTER RIVT IRA
A4767	POTTER	PROV. TR GP-FBO THOMAS M POTTER III IRA
A4768	POTTER	PROV. TR GP-FBO WILLIAM C POTTER IRA
A4769	POTTERTON	POTTERTON IRREV TR
A4770	POTTS	HARRY R POTTS
A4771	POTTS	JAMES K POTTS LT DTD 04/20/00
A4772	POTTS	MARY ANNE POTTS TR DTD 04/20/00
A4775	POULSON	MAINSTAR-FBO MARK POULSON
A4776	POULSON	PERRY & NORMA POULSON
A4777	POWELL	MAINSTAR-FBO PHILLIP POWELL
A4779	POWERS	CAROLYN POWERS TTEE C POWERS TR 04/01/85
A4781	POWERS	JANIS R POWERS
A4783	PRATEKTO	IMELDA PRATEKTO
A4784	PRATT	DONALD L PRATT
A4786	PRATT	PRATT FAMILY CABIN TR
A4794	PRICE	IRA SVCS TR CO-CFBO LYNDA PRICE
A4795	PRICE	PROV. TR GP-FBO MARCELLA PRICE IRA

A4797	PRICE	ROBERT D & MARGARET J PRICE
A4798	PRICE	STEPHEN PRICE
A4801	PRIM	MAINSTAR-FBO RICK J PRIM SR
A4802	PRINCE	GLEN D & DIANE M PRINCE
A4804	PRIOLETTI	MAINSTAR-FBO JOHN J PRIOLETTI
A4805	PRISCO	PROV. TR GP-FBO LISA PRISCO IRA
A4807	PROCHASKA	THOMAS D PROCHASKA
A4808	PROCOPIO	MARK J PROCOPIO
A4809	PROCOPIO	SHARI L PROCOPIO
A4814	PROUT	BASIL J PROUT
A4815	PRUDENTE	GENEROSO J PRUDENTE
A4817	PSCHEIDT	BRADLEY A PSCHEIDT
A4818	PUCCI	BARBARA E & VINCENT J PUCCI
A4820	PUGH	DAVID L PUGH
A4821	PUGSLEY	A L JR & CAROLE PUGSLEY RLT DTD 06/24/91
A4822	PULLMAN	MARSHA PULLMAN
A4824	PUNCH	NORMAN A & VERNICE F PUNCH
A4825	PUNJABI	RAJKUMAR N PUNJABI
A4829	PUTHOFF	BETTY L & NICK A PUTHOFF
A4830	PUTHOFF	PROV. TR GP-FBO BETTY L PUTHOFF IRA
A4831	PUTHOFF	PROV. TR GP-FBO NICHOLAS PUTHOFF IRA
A4832	PUTMAN	KIMBERLY H PUTMAN TESTAMENTARY TR
A4834	PYLE	VERLE F & NORMA S PYLE TR DTD 07/11/83
A4835	PYLES	BRYAN & DANETTE PYLES
A4836	QUAN	LOUIS & ROSE QUAN
A4837	QUE	DANTE A QUE
A4838	QUEZADA	JOHNNY & AURORA QUEZADA
A4839	QUICK	PATRICIA N QUICK
A4840	QUINE	DEANA C QUINE
A4842	QUINN	EDWARD C QUINN
A4844	QUIRING	HOWARD B QUIRING EST TR
A4845	RABAN	MAINSTAR-FBO DENNIS R RABAN
A4846	RACHMELL	ANDREW RACHMELL
A4847	RACHMELL	LEWIS & RUTH RACHMELL RLT
A4848	RACHT	FRIEDA RACHT
A4849	RACINE	LINDA K RACINE RT 10/23/14
A4851	RADZINSKI	MAINSTAR-FBO DEBRA RADZINSKI
A4855	RAHKE	ROBERT C RAHKE
A4857	RAIDER	MAINSTAR-FBO SHARRON RAIDER
A4858	RAIDER	SHARRON RAIDER
A4861	RAINALDI	FRANCES JOANNE RAINALDI
A4863	RAINS	STEVEN M & DIANA L RAINS
A4865	RAMEY	PROV. TR GP-FBO DAVID L RAMEY IRA
A4870	RANCK	PROV. TR GP-FBO BIBBIE-ANN RANCK IRA
A4872	RANDALL	PAMELA RANDALL
A4873	RANDALL	PROV. TR GP-FBO DEWEY D RANDALL IRA
A4874	RANDOLPH	MAINSTAR-FBO CEDRIC RANDOLPH
A4875	RANDOLPH	MAINSTAR-FBO ERIC RANDOLPH
A4876	RANIERI	PATRICK T RANIERI
A4877	RAPPA	KAREN M RAPPA
A4878	RAPPA	MAINSTAR-FBO JOHN A RAPPA

A4879	RAPPA	MICHAEL RAPPA
A4880	RAPPA	SAMUEL & DIANA RAPPA
A4881	RASBACH	CHUCK RASBACH
A4882	RASHEED	PROV. TR GP-FBO IDRIS RASHEED IRA
A4884	RATGEN	PROV. TR GP-FBO CLIFFORD G RATGEN IRA
A4886	RAVE	MARCELLA RAVE
A4887	RAY	MAINSTAR-FBO DIANNA L RAY
A4888	BORNER	MAINSTAR-FBO RAYMOND BORNER
A4889	REAL ESTATE PLUS	REAL ESTATE PLUS INC
A4895	REDDICK	PROV. TR GP-FBO ALAN D REDDICK IRA
A4897	REDMOND	WILLIAM T REDMOND
A4900	REED	STANLEY H REED
A4901	REED	SUNWEST TR SUSAN A REED IRA
A4903	REEVES	GERALD C REEVES
A4904	REEVES	MAINSTAR-FBO GERALD REEVES
A4906	REICH	BEVERLY REICH
A4910	REIFFER	PROV. TR GP-FBO MONICA T REIFFER IRA
A4911	REIMER	ERVIN C REIMER
A4912	REIMER	VELMA D REIMER
A4914	REIS	MAINSTAR-FBO FRANKLIN D REIS
A4915	REISIG	MONA REISIG
A4917	REITTER	SILVIA REITTER
A4919	REKART	IRA SVCS TR CO-CFBO THEODORE REKART IRA
A4920	REMIS	LAURENCE REMIS
A4923	RENSHAW	PROV. TR GP-FBO JUDITH RENSCHAW IRA
A4924	REPASKY	PROV. TR GP-FBO WILLIAM P REPASKY IRA
A4925	REPASKY	WILLIAM P REPASKY
A4926	REQUEJO	ADOLFO & XIOMARA REQUEJO
A4927	RESNICK	SHARON G RESNICK
A4929	REUNING	DANIEL & BARBARA REUNING
A4930	REVILL	HARRY REVILL SURV SP TR AMND 2009
A4931	REVILL	TR OF JANNEKE & HARRY REVILL RLT 11/22/97
A4932	REYNOLDS	CURTIS REYNOLDS
A4934	REYNOLDS	DON C REYNOLDS
A4935	REYNOLDS	MAINSTAR-FBO BARBARA REYNOLDS
A4936	REYNOLDS	MAINSTAR-FBO DON REYNOLDS
A4937	REYNOLDS	PHYLLIS J REYNOLDS
A4939	REYNOLDS	REBECCA B REYNOLDS
A4941	RHOADES	DANIEL & CASSANDRA RHOADES
A4945	RHODES	THE NANCY A RHODES LT DTD 01/29/15
A4947	RICCINTO	DOREEN RICCINTO
A4948	RICE	BONNIE & TRACY RICE
A4949	RICE	JAMES R RICE
A4951	RICE	SALLIE R RICE
A4952	RICH	DAVID & YONG-OK RICH
A4953	RICH	HORIZON TR CO-FBO DAVID RICH SEP IRA
A4954	RICHARD	TIMOTHY LEE & DIANNE B RICHARD
A4955	RICHARDS	THOMAS M & KATHLEEN V RICHARDS
A4958	RICHTER	IRA SVCS TR CO-CFBO DENISE A RICHTER IRA
A4959	RICHTER	IRA SVCS TR CO-CFBO PETER RICHTER IRA
A4960	RICHTER	PROV. TR GP-FBO THOMAS RICHTER IRA

A4962	RICHTIGER	ISAAC RICHTIGER
A4963	RICHTIGER	MAINSTAR-FBO ISAAC RICHTIGER
A4964	RIDGWAY	WALTER RIDGWAY
A4967	RIFFLE	JIM & SHIRLEY RIFFLE
A4968	RIGHETTI	AUBREY RIGHETTI
A4969	RIKER	THE THOMAS G & HELEN M RIKER FT
A4973	RILEY	PROV. TR GP-FBO CATHERINE M RILEY IRA
A4977	RINCHKO	CHARLES RINCHKO
A4978	RING	ALVIN RING
A4979	RINGSDORF	GARY G RINGSDORF
A4981	RIOUX/LAMEW	JANINE RIOUX & REX LAMEW
A4984	RISSE	MAINSTAR-FBO DAVID RISSE
A4985	RISSE	MAINSTAR-FBO LYNNE RISSE
A4986	RITA	MICHAEL & CHERYL RITA
A4988	RITTENHOUSE	MAINSTAR-FBO RICK A RITTENHOUSE
A4991	RIVERA-BAEZ	MAINSTAR-FBO W RIVERA-BAEZ
A4994	RIZZO	MAINSTAR-FBO JACK S RIZZO
A4995	RMM INVESTMENT	RMM INVESTMENT TR SOLO 401K
A4996	ROACH	MARY T ROACH SURVIVORS TR UTD 11/21/05
A4998	ROACH	PROV. TR GP-FBO MARY T ROACH IRA
A5000	ROBB	KIM R ROBB
A5001	ROBB	PROV. TR GP-FBO KIM R ROBB IRA
A5003	ROBBINS	MAINSTAR-FBO GLADE J ROBBINS
A5006	ROBERTS	ARTHUR W ROBERTS JR EXEMPT TR 11/05/97
A5007	ROBERTS	ARTHUR W ROBERTS JR LT 11/14/03
A5009	ROBERTS	PROV. TR GP-FBO DONNA M ROBERTS IRA
A5010	ROBERTS	THE ROBERTS RLT
A5013	ROBEY	HORIZON TR CO-FBO DAVID ROBEY JR TRAD IRA
A5015	ROBINSON	DAVID S ROBINSON
A5017	ROBINSON	MAINSTAR-FBO RAMONA ROBINSON
A5018	ROBINSON	PROV. TR GP-FBO BRUCE A ROBINSON IRA
A5020	ROBISON	SHIRLEY L ROBISON IRREV TR
A5021	ROCKS	MICHAEL ROCKS
A5022	ROCKWELL	PROV. TR GP-FBO KIRBY ROCKWELL IRA
A5024	RODRIGUEZ	DIANE RODRIGUEZ
A5025	RODRIGUEZ	JOHN RODRIGUEZ
A5029	ROESSNER	DEBRA R ROESSNER
A5030	ROESSNER	JEFF D ROESSNER
A5031	ROETHLE	GERALD J ROETHLE JR
A5032	ROETHLE	PROV. TR GP-FBO SUZANNE ROETHLE ROTH IRA
A5033	ROETTGER/HENRY	MARJORIE L ROETTGER & CAROL L HENRY
A5034	ROGERS	DAVID & JUDY ROGERS
A5036	ROGERS	GEORGE R & LYNDAL ROGERS
A5038	ROGERS	RONDA L ROGERS
A5039	ROGERS	WILLIAM M & ROBIN P ROGERS
A5040	ROGGENKAMP	JOYCE ROGGENKAMP
A5041	ROGOSHESKE	MAINSTAR-FBO STEVEN ROGOSHESKE
A5043	ROHRER	MAINSTAR-FBO THOMAS ROHRER
A5044	ROHRER	RON & DONNA ROHRER
A5045	ROJO	ANGELINA ROJO
A5046	ROJO	PROV. TR GP-FBO ANGELINA ROJO IRA

A5048	ROLLINS	PHILLIP II & SHARON ROLLINS
A5049	ROMANICK	MAINSTAR-FBO PAUL ROMANICK
A5050	ROMANICK	MAINSTAR-FBO RITA ROMANICK
A5053	ROMERO	ROBERT & HALLIE ROMERO
A5058	ROOD	ROBERT L ROOD
A5060	ROONEY	WILLIAM ROONEY
A5061	ROOSE	PROV. TR GP-FBO SHIRLEY ROOSE IRA
A5062	ROSBOROUGH	LINDA S & JAMES M ROSBOROUGH
A5065	ROSE	THOMAS A ROSE
A5066	ROSEN	EDITH & SAM ROSEN
A5067	ROSENBERG	RICHARD & DOLORES ROSENBERG RLT 08/29/16
A5068	ROSENBLATT	ANNA ROSENBLATT
A5069	ROSENBLATT	ANNA ROSENBLATT RLT
A5072	ROSS	IRA SVCS TR CO-CFBO RONALD K ROSS IRA
A5073	ROSS	PROV. TR GP-FBO N EDWARD ROSS IRA
A5075	ROSS	ROSS RT
A5076	ROSSOW	PROV. TR GP-FBO DOYLE L ROSSOW IRA
A5077	ROSTANT	DEREK MALCOLM ROSTANT
A5079	ROTH	ARNOLD ROTH
A5080	ROTH	HORIZON TR CO-FBO WILLIAM B ROTH IRA
A5081	ROTH	WILLIAM B & JOAN M ROTH
A5082	ROTHWELL	DANNY B ROTHWELL
A5083	ROULAND	THE ROULAND FLRT DTD 03/20/15
A5086	ROUNDS	THE GORDON E & PHYLLIS B ROUNDS RLT
A5088	ROVARINO	THE ROVARINO TR DTD 07/24/89
A5095	RUBECK	HILDA RUBECK
A5096	RUBECKS	HILDA RUBECKS SUPPLEMENTAL NEEDS TR
A5098	RUBENSTEIN	BARBARA A & TODD RUBENSTEIN
A5099	RUBENSTEIN	VALERIE RUBENSTEIN
A5101	RUBIN	HOWARD D & CINDY M RUBIN
A5102	RUBIN	HOWARD RUBIN
A5104	RUDGE	SONIA RUDGE RT DTD 12/15/09
A5105	RUDOWSKI	RONALD S RUDOWSKI
A5106	RUECKERT	HAROLD M RUECKERT
A5109	RUGGIERO	SYLVIA & RICHARD RUGGIERO
A5110	RUHLAND	HORIZON TR CO-FBO KENNETH RUHLAND
A5111	RUHLAND	KENNETH RUHLAND
A5113	RUIZ	JUAN B RUIZ
A5118	RUNKLE	JOHN & SUSAN RUNKLE
A5119	RUPPEL	PROV. TR GP-FBO WILLIAM J RUPPEL IRA
A5120	RUPPERT	ROSLYN RUPPERT
A5122	RUSSELL	EDWIN H & RUTHE J RUSSELL
A5123	RUSSELL	PROV. TR GP-FBO ERNEST R RUSSELL IRA
A5124	RUSSELL	SUSAN RUSSELL
A5125	RUSSELL	THE JEFFREY S RUSSELL TR 4TH A/R 05/03/00
A5128	RUSTER	MAINSTAR-FBO DOUGLAS RUSTER
A5129	RUTHERFORD	MAINSTAR-FBO MARY D RUTHERFORD
A5130	RYALS	THE RYALS FT DTD 02/01/07
A5131	RYAN	KATHLEEN A RYAN
A5135	SABINE/PFEIFFER	ROBERT M SABINE & ARNOLD D PFEIFFER
A5136	SABOT	DAVID D & LANA KAY SABOT

A5138	SAEID	ALI HEIDARI SAEID
A5139	SAIA	IRA SVCS TR CO-CFBO CAROLYN J SAIA IRA
A5140	SAIGER	RICHARD SAIGER
A5141	SAILERS	HORIZON TR CO-FBO KINDRA SUE SAILERS IRA
A5144	SAINT VINCENT	HORIZON TR CO-FBO VERNE R SAINT VINCENT
A5145	SAINT VINCENT	THE SAINT VINCENT FT
A5147	SALADYGA	MAINSTAR-FBO MICHELE D SALADYGA
A5148	SALADYGA	MAINSTAR-FBO THOMAS M SALADYGA
A5150	SALBER	RICHARD L & KELLEY R SALBER
A5153	SALINARO	ANTHONY SALINARO
A5154	SALINAS	MAGDALENA L & DELARDO G SALINAS
A5157	SALVUCCI	GERALD & CARMELLA C SALVUCCI TR
A5162	SANCHEZ	HAIDEE & ADRIAN JAMES M SANCHEZ
A5166	SANCTUARY HOLDINGS	SANCTUARY HOLDINGS LLC
A5173	SANDERS	MAINSTAR-FBO RAYMOND SANDERS
A5174	SANDERS	PROV. TR GP-FBO JANE A SANDERS ICA
A5175	SANDERS	RAYMOND SANDERS
A5176	SANDERSON	JUDITH B SANDERSON
A5178	SANDHOFF	RONALD & PATRICIA SANDHOFF
A5181	SANDY	PROV. TR GP-FBO JAMES E SANDY IRA
A5183	SANTHANAM	VATSA SANTHANAM
A5184	SANTIAGO	REMIGIO & JANET SANTIAGO
A5186	SANTOS	MAINSTAR-FBO ROBERTA B SANTOS
A5191	SASSER	SASSER TESTAMENTARY TR FOR SABLE SASSER
A5192	SASSER	SASSER TS TR FOR VALERIE CATHERS 11/02/15
A5194	SATTLER	KENNETH & EMMA SATTLER
A5195	SAUNDERS	ROBERT T SAUNDERS
A5196	SAUTBINE	PROV. TR GP-FBO GARY L SAUTBINE IRA
A5197	SAUVE	BRADLEY S SAUVE
A5201	SAVOIE	WILLIAM T & JANET SAVOIE
A5203	SAWICKI	TERRENCE L & MITCHELL D SAWICKI
A5206	SAYNE	AMY B SAYNE
A5208	SCARDINE	DOLORES J SCARDINE
A5211	SCAROFIE	MAINSTAR-FBO RONALD SCAROFIE
A5216	SCHADE	PROV. TR GP-FBO DAVID N SCHADE IRA
A5217	SCHAECHTELE	DAVID SCHAECHTELE
A5218	SCHAECHTELE	MAINSTAR-FBO DAVID SCHAECHTELE
A5220	SCHAFFER	PROV. TR GP-FBO BETSY P SCHAFFER IRA
A5221	SCHAIBLE	LES SCHAIBLE
A5222	SCHAIBLE	MARY J & ROGER D SCHAIBLE
A5223	SCHARKLET	MAINSTAR-FBO JEWELDEAN SCHARKLET
A5225	SCHEEHLE	MAINSTAR-FBO BRUCE A SCHEEHLE
A5227	SCHEMAN	ADV. IRA SVC-FBO DONALD R SCHEMAN IRA
A5230	SCHEUERMAN	ROBERT W & JOYCE E SCHEUERMAN
A5231	SCHIEL	JOHN T SCHIEL
A5232	SCHINDLER	RICHARD E & LESLIE A SCHINDLER
A5233	SCHINZING	PROV. TR GP-FBO DONALD F SCHINZING IRA
A5234	SCHIPPERS	PROV. TR GP-FBO ESTHER M SCHIPPERS IRA
A5235	SCHLAGE	ROBERT & CHERYL SCHLAGE
A5236	SCHLAHT	PROV. TR GP-FBO JOHN H SCHLAHT IRA
A5237	SCHLATER	MAINSTAR-FBO STANLEY R SCHLATER

A5238	SCHLATER	SCHLATER FRLT
A5239	SCHLICHTING	SCHLICHTING TR DTD 04/03/17
A5242	SCHMICK	WALTER R & MARGARET A SCHMICK
A5243	SCHMIDT	DALE M SCHMIDT
A5244	SCHMIDT	ELIZABETH & HOWARD SCHMIDT
A5246	SCHMIDT	PROV. TR GP-FBO ELIZABETH SCHMIDT IRA
A5247	SCHMIDT	PROV. TR GP-FBO HOWARD SCHMIDT IRA
A5248	SCHMIDT	PROV. TR GP-FBO JERRY W SCHMIDT IRA
A5253	SCHMIEDICKE	MAINSTAR-FBO PAMELA SCHMIEDICKE
A5256	SCHNECK	ROBERT SCHNECK
A5258	SCHNEIDER	HORIZON TR CO-FBO ERIN A SCHNEIDER IRA
A5259	SCHNEIDER	LEON SCHNEIDER
A5260	SCHNEIDER	STEVEN SCHNEIDER
A5261	SCHNULLE	DALE B SCHNULLE
A5262	SCHOCKET	LORRAINE M SCHOCKET LT DTD 01/21/16
A5263	SCHOCKET	PROV. TR GP-FBO LORRAINE SCHOCKET IRA
A5267	SCHOENFELD	CAROL E & CHAZZ SCHOENFELD
A5268	SCHOENHERR	THOMAS L SCHOENHERR
A5271	SCHOLZ	STEVEN SCHOLZ
A5274	SCHOOLS	IRA SVCS TR CO-CFBO EUGENE J SCHOOLS
A5275	SCHORTGEN	PROV. TR GP-FBO LAWRENCE A SCHORTGEN IRA
A5276	SCHOUMACHER	ROGER A SCHOUMACHER
A5278	SCHRAG	ELDON D & RUTH M SCHRAG FT
A5279	SCHREINER	JOHN SCHREINER
A5280	SCHREYER	CLAYTON SCHREYER
A5281	SCHREYER	MAINSTAR-FBO CLAYTON SCHREYER
A5282	SCHREYER	MAINSTAR-FBO MICHELLE SCHREYER
A5283	SCHREYER	PROV. TR GP-FBO SCOTT SCHREYER IRA
A5291	SCHULTZ	ELIZABETH SCHULTZ
A5294	SCHULTZ	HORIZON TR CO-FBO RUSSELL SCHULTZ
A5295	SCHULTZ	RICHARD R & DARLENE L SCHULTZ
A5297	SCHULZE	CHAD A & JODY L SCHULZE
A5298	SCHULZE	JAY A SCHULZE
A5299	SCHULZE	MAINSTAR-FBO JERALD SCHULZE
A5300	SCHULZE	MAINSTAR-FBO JERALD SCHULZE
A5301	SCHULZE	MAINSTAR-FBO VICTORIA A SCHULZE
A5305	SCHUTZ	PIERRE SCHUTZ
A5307	SCHVETZ	JOHN J & ELLEN M SCHVETZ
A5311	SCHWARTZ	LINDA SCHWARTZ
A5313	SCHWARTZ	MAINSTAR-FBO WILLIAM SCHWARTZ
A5314	SCHWARTZ	PROV. TR GP-FBO SEYMOUR SCHWARTZ IRA
A5315	SCHWARZ	BERTHOLD & ANITA SCHWARZ
A5316	SCHWEGEL	ERNST L & BIRGIT SCHWEGEL
A5317	SCHWEIGER	WENDELL H SCHWEIGER
A5319	SCLATER	JERRY & DARLENE SCLATER
A5320	SCOFIELD	RANDALL SCOFIELD
A5321	SCOTT	JOANMARIE M SCOTT
A5323	SCOTT	PHILLIP O SCOTT
A5324	SCOTT	PROV. TR GP-FBO GEORGE ALAN SCOTT IRA
A5326	SCOTT	STEPHEN T SCOTT
A5327	SCOTT	SUZANNE W SCOTT

A5328	SCOTT	KARIN V SCOTT TTEE THE KARIN V SCOTT TA
A5329	SCURTI	PROV. TR GP-FBO VINCENT SCURTI JR IRA
A5331	SEELIG	FLORENCE ANN SEELIG RLT
A5332	SEELY	MAINSTAR-FBO MICHAEL J SEELY
A5334	SEGER	JOAN E & ELIZABETH A SEGER
A5337	SEIBEL	ELEANOR & CLIFFORD SEIBEL TTEES 04/11/91
A5339	SELLERS	PROV. TR GP-FBO SUSAN I SELLERS IRA
A5340	SELLMEYER	KURT & MICHELLE SELLMEYER
A5341	SEMERIA	BRUCE SEMERIA
A5342	SEMERIA	MAINSTAR-FBO BRUCE SEMERIA
A5343	SEMON	IRA SVCS TR CO-CFBO JOHN K SEMON IRA
A5345	SERMAN	THE MIRIAM L SERMAN 2010 TR
A5346	SERMON	BRADLEY SERMON
A5347	SERNA-ARAGOZA	MAINSTAR-FBO M T SERNA-ARAGOZA
A5348	SERRANO	MAINSTAR-FBO DANIEL SERRANO
A5349	SERY	MAINSTAR-FBO STEVEN SERY
A5350	SERY	STEVEN J & SUZAN C SERY
A5352	SETO	FOON LUN SETO
A5353	SETTERLOF	MAINSTAR-FBO MARGARET A SETTERLOF
A5355	SEURER	CAROL SEURER
A5356	SEWALD	JAMES R & SUSAN L SEWALD
A5357	SEXTON	MAINSTAR-FBO JAMES SEXTON
A5359	SEYMOUR	PROV. TR GP-FBO JAMES R SEYMOUR IRA
A5360	SHAFFER	TIMOTHY G SHAFFER
A5362	SHAFTER	RICHARD SHAFTER
A5363	SHAH	O J SHAH
A5364	SHAH	SNEHAL M & NIPA S SHAH
A5365	SHAH	SONAL SHAH
A5366	SHAKET	ALEXANDER & JANNA SHAKET
A5367	SHANK	ISAAC DAVID SHANK
A5368	SHANK	LOIS C SHANK
A5370	SHAPIRO	CAROLE & ROBERT SHAPIRO
A5373	SHARKEY	PROV. TR GP-FBO DAWN SHARKEY IRA
A5374	SHARKEY	PROV. TR GP-FBO ROBERT SHARKEY IRA
A5375	SHARKEY	ROBERT & DAWN SHARKEY
A5376	SHARMA	SHREE & ANU SHARMA
A5382	SHAVER	MAINSTAR-FBO ANNA SHAVER
A5385	SHAW	MAINSTAR-FBO DAWN M SHAW
A5386	SHAW	PHILIP H & CAROL L SHAW
A5387	SHAW	PROV. TR GP-FBO SUSAN N SHAW ROTH IRA
A5388	SHAW	PROV. TR GP-FBO VIVIAN F SHAW IRA
A5389	SHAW	THE VIVIAN F SHAW RT DTD 07/23/09
A5390	SHEAR	VIVIENNE SHEAR
A5392	SHEDLOCK	DAVID A SHEDLOCK
A5393	SHEEHAN	MAINSTAR-FBO JEANETTE M SHEEHAN
A5394	SHEETZ	ROBERT C & LINDA E SHEETZ
A5395	SHEFFIELD	SCOTT N & VIKI C SHEFFIELD
A5397	SHELTON	IRA SVCS TR CO-CFBO MICHAEL S SHELTON IRA
A5398	SHEN	DARREN SHEN-KAO & PEGGY SHEN
A5399	SHEN	REAGAN SHEN-KAO & PEGGY SHEN
A5400	SHEN-KAO	TYLER SHEN-KAO & PEGGY SHEN

A5405	SHERMAN	LEONARD & DONNA SHERMAN
A5406	SHERMAN	MAINSTAR-FBO JUDITH SHERMAN
A5411	SHI/DIWU	XIAOLIN SHI & LAN DIWU
A5412	SHIGEMATSU	GEORGE & JANICE SHIGEMATSU
A5417	SHIMP	GEORGE P SHIMP
A5424	SHOEMAKER	ALLEN SHOEMAKER
A5425	SHOEMAKER	ROGER & LAURIE SHOEMAKER
A5426	SHOFFNER	CLAUDIA B SHOFFNER
A5429	SHRECK	HORIZON TR CO-FBO REBECCA SHRECK SEP IRA
A5430	SHRIVER	LORRAINE SHRIVER
A5431	SHUBAT	THOMAS M & CAROLYN A SHUBAT
A5432	SHUDRA	MIKE SHUDRA
A5434	SHULTZ	IRA SVCS TR CO-CFBO REBECCA D SHULTZ IRA
A5436	SHUR	MICHAEL & KIMBERLY SHUR
A5437	SHURDEN	LOLA SHURDEN
A5439	SHUSTER	J MORGAN & THERESA C SHUSTER
A5440	SHUSTOWSKI	PROV. TR GP-FBO WILLIAM J SHUSTOWSKI IRA
A5442	SIDEBOTTOM	SIDEBOTTOM FAMILY IRREV TR
A5443	SIDMAN	MICHAEL SIDMAN
A5444	SIEBE	MAINSTAR-FBO LINDA SIEBE
A5446	SIEFRING	PAUL A & SONJA K SIEFRING
A5449	SIEGLER	JOHN SIEGLER JR
A5450	SIEGLER	PROV. TR GP-FBO JOHN SIEGLER JR IRA
A5454	SIGL	JOHN SIGL
A5455	SIGLER	MAINSTAR-FBO DEBRA L SIGLER
A5456	SIGNER	NEIL H & NANCY M SIGNER
A5458	SIGSWAY	MAREL J & RONALD SIGSWAY
A5459	SILBERZAHN	PROV. TR GP-FBO S K SILBERZAHN ROTH IRA
A5461	SILLOWAY	MAINSTAR-FBO CHRISTINE SILLOWAY
A5464	SILVA	RICHARD & GENITA SILVA
A5466	SILVERBERG	STANLEY J & HAZEL SILVERBERG
A5467	SILVERMAN	ELLEN J SILVERMAN
A5468	SIMMERMAN	JAMES KYLE & BONNIE SIMMERMAN
A5469	SIMMONS	IRA SVCS TR CO-CFBO SANDIE I SIMMONS IRA
A5478	SIMPSON	BRUCE SIMPSON
A5482	SIMPSON	MAINSTAR-FBO LORNA SIMPSON
A5483	SIMS	GEORGE L JR & LINDA C SIMS
A5484	SIMS	MAINSTAR-FBO VICTORIA G SIMS
A5487	SINGLETON	PROV. TR GP-FBO WARREN G SINGLETON IRA
A5488	SINGLETON	THE CAROL SINGLETON ET DTD 12/22/12
A5489	SINGLETON	WARREN G & CAROL A SINGLETON
A5490	SIPES	IRA SVCS TR CO-CFBO DUANE E SIPES
A5491	SIPES	IRA SVCS TR CO-CFBO SUZANNE G SIPES
A5493	SIRIANNI	JOSEPH V SIRIANNI FRLT
A5497	SJAASTAD	BARBARA L SJAASTAD
A5498	SJAASTAD	DAVID C & BETH A SJAASTAD
A5499	SJAASTAD	EMMA L SJAASTAD
A5500	SJAASTAD	GERALD D & ELIZABETH J SJAASTAD
A5501	SJAASTAD	GERALD D SJAASTAD TR 04/27/98
A5502	SJAASTAD	PROV. TR GP-FBO DAVID C SJAASTAD IRA
A5503	SJAASTAD	PROV. TR GP-FBO ELIZABETH J SJAASTAD IRA

A5504	SJAASTAD	PROV. TR GP-FBO GERALD D SJAASTAD IRA
A5505	SJE FLORIDA	SJE FLORIDA ENTERPRISES LLC
A5506	SKARET	MAINSTAR-FBO LINDA SKARET
A5508	SKILLMAN	MARGARET M SKILLMAN
A5510	SKOGSBERG	GREG SKOGSBERG
A5514	SKYLIGHT RESOURCES	SKYLIGHT RESOURCES LLC
A5515	SLATER	DAVID J SLATER
A5516	SLATER	HORIZON TR CO-FBO THELMA M SLATER IRA
A5518	SLATER	JAMES T SLATER
A5519	SLAVINSKI	SLAVINSKI RT
A5520	SLIDE PLUS	SLIDE PLUS INC
A5523	SLOTA	RHONDA HARRIS SLOTA
A5524	SLUSARSKI	SLUSARSKI LT DTD 04/11/17
A5529	SMITH	CLARENCE P & PHYLLIS C SMITH
A5530	SMITH	DAVID & LAUREN SMITH
A5531	SMITH	DONLIE SMITH
A5534	SMITH	JOHN G & SHIRLEY A SMITH
A5535	SMITH	JOY L SMITH
A5536	SMITH	LARRY & BARBARA SMITH
A5537	SMITH	MAINSTAR-FBO DANIEL SMITH
A5538	SMITH	MAINSTAR-FBO GLORIA SMITH
A5539	SMITH	MARIA DE LA LUZ SMITH
A5541	SMITH	PEGGY SMITH
A5542	SMITH	PROV. TR GP-FBO ARLIE R SMITH ICA
A5543	SMITH	PROV. TR GP-FBO GARY B SMITH IRA
A5544	SMITH	PROV. TR GP-FBO KAREN L SMITH IRA
A5546	SMITH	PROV. TR GP-FBO PATRICIA SMITH IRA
A5547	SMITH	ROBERT L JR & JACQUELINE F SMITH
A5548	SMITH	RUSSELL A SMITH
A5551	SMITH	SMITH FAMILY IRREV TR
A5553	SMITH/FALCIANO	EDWARD J SMITH & DONNA P FALCIANO
A5555	SNITZER	PROV. TR GP-FBO LAURA S SNITZER ROTH IRA
A5556	SNITZER	PROV. TR GP-FBO RICHARD A SNITZER IRA
A5557	SNOLAND	PROV. TR GP-FBO NANCY SNOLAND IRA
A5558	SNYDER	IRA SVCS TR CO-CFBO LLOYD J SNYDER
A5559	SNYDER	JAMES & JO ANNE SNYDER
A5560	SNYDER	JAMES L SNYDER
A5562	SNYDER	SANDRA S SNYDER
A5563	SOGHOMONIAN	HAROUT & LENA SOGHOMONIAN
A5564	SOKOL	MAINSTAR-FBO SUZANNE SOKOL
A5565	SOLANO	CHRISTINA & ROBERT SOLANO
A5566	SOLLENBERGER	BETTY J SOLLENBERGER
A5569	SOMERS	MATTHEW J SOMERS
A5570	SORG	ROSALIE SORG
A5571	SORIANO	ELIZABETH SORIANO
A5573	SORICK/WELSH	HARVEY H SORICK & EVELYN WELSH
A5577	SOTO	MISAEEL SOTO
A5578	SOTO	PROV. TR GP-FBO MISAEEL SOTO IRA
A5581	SOWELL	MAINSTAR-FBO JOANNE L SOWELL
A5582	SOWELL	MAINSTAR-FBO JOSEPH C SOWELL
A5584	SPADEA	GREGORY J & REGINA SPADEA

A5585	SPADEA	PROV. TR GP-FBO GREGORY J SPADEA IRA
A5586	SPANGLER	PATRICK SPANGLER
A5588	SPARKS	CHERYL A SPARKS
A5589	SPARKS	ELSIE L SPARKS
A5591	SPENCER	MAINSTAR-FBO CHARLTON W SPENCER
A5592	SPENCER	MAINSTAR-FBO DONALD L SPENCER
A5593	SPENCER	MAINSTAR-FBO KATHRYN L SPENCER
A5598	SPIEGEL & DONNELL	THE SPIEGEL & DONNELL TR U/A 01/23/14
A5599	SPIELVOGEL	MAUNG TIN-WA & ANNA SPIELVOGEL
A5600	SPILLMAN	MAINSTAR-FBO GAYLETTE C SPILLMAN
A5601	SPILLMAN	SPILLMAN FRLT
A5602	SPINA	JUSTIN FRANCESCO & APRIL JOY SPINA
A5604	SPINOSA	LISA A SPINOSA
A5605	SPINOSA	MAINSTAR-FBO LISA A SPINOSA
A5607	SPIROFF	DIANNE K SPIROFF
A5613	SPOORS	PROV. TR GP-FBO THOMAS J SPOORS IRA
A5615	SPRENGER	RONALD R SPRENGER
A5616	SPRIGGS	IRA SVCS TR CO-CFBO JACQUELINE L SPRIGGS
A5617	SPRIGGS	JACQUELINE SPRIGGS
A5619	SPRINGER	MAINSTAR-FBO NEIL SPRINGER
A5622	SPRUILL	JOHN SPRUILL
A5623	SPRUILL	PROV. TR GP-FBO JOHN SPRUILL ROTH IRA
A5624	SPURCHISE	JOSEPH A SPURCHISE
A5625	SRAMEK/PONTREMOLI	ANN C SRAMEK & CAROL A PONTREMOLI
A5627	SRIVASTAVA	ITI SRIVASTAVA
A5629	ST. PIERRE	EDWARD A & LYNNE M ST PIERRE
A5630	ST. PIERRE	IRA SVCS TR CO-CFBO DARYL J ST PIERRE
A5635	STAINBROOK	RODNEY ROY STAINBROOK
A5636	STAKE	NEWTON S & FLORA H STAKE
A5637	STALEY	CAROL A STALEY RT DTD 05/05/93
A5638	STAMMEN	PROV. TR GP-FBO KENNETH L STAMMEN IRA
A5640	STAMOS	TED C STAMOS LT
A5641	STAMPFLI	WENDELL P STAMPFLI 3RD
A5642	STANDEFER	THE WILLIAM/P STANDEFER FT 08/16/95
A5643	STANIEWICZ	PROV. TR GP-FBO MARY STANIEWICZ IRA
A5644	STANLEY	HELLEN F STANLEY
A5646	STANSBURY	JAMES & BARBARA STANSBURY LT DTD 12/29/10
A5649	STAPERT	RICHARD STAPERT
A5650	STARK	CAROL F STARK
A5651	STARNER	PROV. TR GP-FBO TIMOTHY STARNER IRA
A5653	STARY	PROV. TR GP-FBO GERALD D STARY IRA
A5657	STEED	PATRICIA STEED
A5658	STEEL	WILLIAM A STEEL
A5659	STEELE	DEWEY & SHARLENE STEELE
A5662	STEEN	ALFRED STEEN
A5663	STEENBLIK	LOUIS REID STEENBLIK
A5665	STEFFEN	RICHARD S STEFFEN
A5666	STEIGMAN	DORIS C STEIGMAN
A5667	STEIGMAN	STEIGMAN INC
A5668	STEINBERG	MITCH STEINBERG
A5669	STEINBRUNNER	EDWARD L & JANET L STEINBRUNNER

A5670	STEINBRUNNER	GARY N & LINDA M STEINBRUNNER
A5671	STEINBRUNNER	LAVERN & JOANN C STEINBRUNNER
A5673	STEINBRUNNER	PROV. TR GP-FBO EDWARD L STEINBRUNNER IRA
A5674	STEINBRUNNER	PROV. TR GP-FBO LINDA M STEINBRUNNER IRA
A5676	STELLA	MICHAEL & MARY JANE STELLA
A5677	STENDER	RANDAL & LINDA STENDER
A5678	STENSGAARD	DEAN & JOANN STENSGAARD
A5679	STEPANIAN	HOLLY STEPANIAN
A5680	STEPANOFF	MAINSTAR-FBO GEORGE STEPANOFF
A5687	STERN	JOHN STERN
A5689	STERN	SANFORD & LAURA STERN RT 11/05/92
A5691	STERN/POSNER-LEMONS	LAURA STERN & LARA POSNER-LEMONS
A5692	STERNAT	JANET STERNAT
A5693	STERNBERG	ARTHUR & IRMA R STERNBERG
A5694	STEVEN	ALAN STEVEN INC PROFIT SHARING PLAN
A5695	STEVENS	LINDA STEVENS
A5696	STEVENS	MAINSTAR-FBO LOIS STEVENS
A5697	STEVENS	MARK STEVENS
A5698	STEVENS	MARY STEVENS
A5700	STEVENSON	ANDREW STEVENSON
A5701	STEVENSON	MAINSTAR-FBO JEANA M STEVENSON
A5704	STEWART	IRA SVCS TR CO-CFBO CHRISTOPHER K STEWART
A5705	STEWART	IRA SVCS TR CO-CFBO SILAS P STEWART IRA
A5708	STIERS	DONALD P STIERS
A5709	STIMELL	BERNARD E STIMELL RT 07/20/06
A5711	STOCK	IRA SVCS TR CO-CFBO JOYCE A STOCK
A5712	STOCKTON	PROV. TR GP-FBO ROBERT M STOCKTON JR IRA
A5713	STODDARD	WALT STODDARD
A5716	STOKES	MAINSTAR-FBO TERESA STOKES
A5717	STOLBA	RANDY D & HEATHER L STOLBA
A5719	STONE BRIDGE CHURCH	STONE BRIDGE CHURCH OF THE BRETHREN
A5721	STONEHOCKER	DOUGLAS K STONEHOCKER
A5723	STOUT	RICHARD & KIMBERLY STOUT
A5724	STOVER	RANDEL B STOVER
A5725	STRAGNELL	BEN STRAGNELL
A5726	STRAIT	PROV. TR GP-FBO JOELLEN STRAIT IRA
A5730	STRASHEIM	THE KAREN K STRASHEIM LT
A5739	STRESEMANN	ALLAN STRESEMANN
A5740	STREVELER	LYLE T & JUDITH A STREVELER
A5741	STREVELER	MAINSTAR-FBO THOMAS D STREVELER
A5743	STRICKLAND	IRA SVCS TR CO-CFBO AUBREY STRICKLAND IRA
A5745	STRICKO	ROBERT JR & SANDRA STRICKO
A5749	STROHMAN	LANNY ROY & JUDI ANN STROHMAN
A5755	STUKENBORG	ARTHUR & JOYCE STUKENBORG
A5757	STUMPF	ERIN STUMPF
A5759	STURTEVANT	WAYNE A & BETTY J STURTEVANT
A5761	SU	NAN-YAO SU
A5762	SUCHMAN	RUTH SUCHMAN RLT DTD 08/21/93
A5764	SUMMERHAYS	MAINSTAR-FBO KENNETH SUMMERHAYS
A5767	SUN	JEFFREY SUN
A5768	SUN	MILLIE SUN

A5769	SUN/YU	JEFFREY SUN & ELAINE YU
A5772	SUPNET	MAINSTAR-FBO MARY SUPNET
A5773	SURBER	THE JAMES & CARLA SURBER RT DTD 10/22/16
A5778	SUTTON	LINDA S & JOHN E SUTTON
A5779	SWAFFORD	STEPHEN SWAFFORD
A5781	SWANSON	MAINSTAR-FBO JAMES A SWANSON
A5784	SWEETEN	TONYA SWEETEN
A5786	SWETLAND	WILLIAM B SWETLAND
A5787	SWINNEY	CARROLL SWINNEY
A5790	SYKES	CLAUDIA SYKES
A5791	SYKES	PROV. TR GP-FBO RAYMOND M SYKES IRA
A5792	SYKTICH	LUCY B & MIKE SYKTICH
A5794	SYMPHONY MGT.	SYMPHONY MANAGEMENT CASH BALANCE PLAN
A5796	TABLADILLO	MARIA E P & MIGUEL D F TABLADILLO
A5797	TABLADILLO	ROSALINA TABLADILLO RLT
A5799	TADLOCK	KENT D & MARY M TADLOCK
A5804	TALBOT	BERNICE H TALBOT
A5805	TALBOT	PROV. TR GP-FBO GUY A TALBOT IRA
A5806	TALBOT	RICHARD D & CARMELA M TALBOT
A5807	TALESE	VINCENT R & PATRICIA A TALESE
A5808	TALLMAN	MAINSTAR-FBO RONALD G TALLMAN
A5810	TAN	MAINSTAR-FBO RAYMON TAN
A5811	TAN	RODRIGO & ELIZABETH TAN
A5813	TANNER	MAINSTAR-FBO JILL L TANNER
A5815	TAPLEY	JOHN J TAPLEY
A5818	TARPINIAN	JOHN & GERMAINE TARPINIAN FT
A5819	TARPINIAN	TOM & JOYCE TARPINIAN FT DTD 10/27/08
A5825	TAYLOR	ANDREW P & ROBIN L S TAYLOR
A5826	TAYLOR	FRED & DOYLENE TAYLOR
A5828	TAYLOR	HARRINGTON TAYLOR
A5829	TAYLOR	IRA SVCS TR CO-CFBO LUCY A TAYLOR IRA
A5831	TAYLOR	KAREN J TAYLOR
A5832	TAYLOR	LORI A TAYLOR
A5834	TAYLOR	NANCY TAYLOR
A5835	TAYLOR	PROV. TR GP-FBO RONALD E TAYLOR ROTH IRA
A5836	TAYLOR	RTA FOR EDGAR C TAYLOR
A5837	TAYLOR	RUSSELL C TAYLOR
A5838	TCHIDA	CLEO A & MERVIN D TCHIDA
A5839	TCHIDA	NORMAN S & LOIS M TCHIDA
A5842	TEMPLE INVESTMENT	TEMPLE INVESTMENT TR
A5844	TENANY	NIRAJ & ARCHANA TENANY
A5846	TENPAS	GARY J & MARY B TENPAS
A5847	TERMEER	MAINSTAR-FBO SANDRA TERMEER
A5850	TERRY	BRUCE A & CATHERINE R TERRY
A5851	TERRY	THADDEUS A TERRY
A5852	TETER	MICHAEL L TETER RT
A5853	TEUSCHER	BRADY TEUSCHER
A5854	THARP	THARP FRT DTD 07/05/06
A5856	THOMAS	DALE F THOMAS
A5857	THOMAS	ELIZABETH J THOMAS
A5862	THOMAS	NANCY CAROL THOMAS

A5866	THOMAS	THE THOMAS LT DTD 01/16/13
A5867	THOMPSON	ANDREW THOMPSON
A5870	THOMPSON	GREGORY N & CAROL A THOMPSON
A5871	THOMPSON	IRA SVCS TR CO-CFBO KENNETH THOMPSON INH
A5872	THOMPSON	JAMES W THOMPSON JR
A5873	THOMPSON	LEE THOMPSON
A5875	THOMPSON	MARY L THOMPSON
A5876	THOMPSON	MICHAEL R & REBECCA J THOMPSON
A5877	THOMPSON	PROV. TR GP-FBO JAMES W THOMPSON JR IRA
A5878	THOMPSON	PROV. TR GP-FBO MYRON THOMPSON IRA
A5879	THOMPSON	PROV. TR GP-FBO REBECCA J THOMPSON IRA
A5882	THOMPSON	WALTER THOMPSON
A5883	THOMPSON	BRAD A THOMPSON
A5884	THORN	MAINSTAR-FBO GREGORY C THORN
A5885	THORNTON	DIANA THORNTON
A5887	THORSON	RANDALL L & JUDITH M THORSON
A5889	THULI	TORRENCE E THULI & ANGELA CHINN-THULI
A5890	THURSBY	PROV. TR GP-FBO THOMAS L THURSBY IRA
A5891	THURSTON	JOHNNIE THURSTON
A5892	TIBERI	ALFRED M TIBERI JR
A5893	TIBERI	CATHERINE L TIBERI
A5894	TIDLER	ROBERT C TIDLER
A5895	TIERNEY	EDWARD F TIERNEY
A5898	TILLMANN	DONNA J TILLMANN RLT
A5899	TIMM	SHERRY M TIMM
A5902	TIMMONS	TAMARA TIMMONS
A5906	TINGEY	JILL TINGEY
A5907	TIRIO	ROSEMARY L TIRIO
A5908	TITCHEN	JUDSON MARTIN TITCHEN
A5911	TOBIN	BEVERLY TOBIN IRREV TR
A5912	TOBIN	MARILYN TOBIN
A5913	TODD	LARRY D & SANDRA L TODD
A5916	TOLL	ELDON V TOLL
A5917	TOLSON	JAMES TOLSON JR
A5918	TOLSON	SUSAN R TOLSON
A5919	TOMALIS	PATRICIA A TOMALIS RT
A5922	TOMLINSON	PROV. TR GP-FBO MICHAEL J TOMLINSON IRA
A5923	TOMPKINS	PROV. TR GP-FBO RICHARD TOMPKINS IRA
A5924	TONG	PROV. TR GP-FBO JUDY TONG IRA
A5925	TONKS	MAINSTAR-FBO GERALD D TONKS
A5930	TORKELSON	EVELYN TORKELSON
A5933	TORRES	MAINSTAR-FBO SYLVIA TORRES
A5934	TORRES	PROV. TR GP-FBO JOE R TORRES IRA
A5936	TORTORICI	MAINSTAR-FBO GIANCARLO TORTORICI
A5937	TORTORICI	MAINSTAR-FBO MARIA TORTORICI
A5939	TOSHNER	MICHAEL L TOSHNER
A5940	TOSI	DONNA M TOSI
A5941	TOSI	JUSTIN TOSI
A5942	TOSI	MAINSTAR-FBO DONNA M TOSI
A5946	TOTTY	MARIE I & VERNON E TOTTY JR
A5947	TOUCHI	SANDRA S & NORMAN A TOUCHI

A5948	TOURNEY	PROV. TR GP-FBO JOHN E TOURNEY IRA
A5949	TOVAR	ANDREA TOVAR
A5950	TOWER	PROV. TR GP-FBO CAROLYN J TOWER IRA
A5951	TOWNLEY	DAVID TOWNLEY
A5952	TOWNLEY	TOWNLEY FT DTD 11/13/00
A5953	TRACY	SUSAN TRACY
A5955	TRAINER	RANDY L TRAINER
A5956	TRAMMELL	PROV. TR GP-FBO RUTH M TRAMMELL IRA
A5957	TRAMMELL	RUTH M TRAMMELL
A5958	TRANCHITA	DONALD E TRANCHITA
A5960	TRAVIS	DORA I TRAVIS
A5961	TRAVIS	MAINSTAR-FBO DORA I TRAVIS INH
A5964	TRAVLOS	BEVERLY J TRAVLOS
A5965	TRAWINSKI	JENNIFER TRAWINSKI
A5966	TRAYLOR	MAINSTAR-FBO JOYCELYN TRAYLOR
A5967	TRAYNOR	HAROLD TRAYNOR
A5968	TRCKA	PROV. TR GP-FBO THOMAS TRCKA IRA
A5969	TRCKA	THE TRCKA TR
A5970	TREBES	ALFRED TREBES
A5972	TREJO	PEDRO & DAISY TREJO
A5973	TREMBLAY	MICHAEL & DEBORAH TREMBLAY
A5974	TRESNER	PROV. TR GP-FBO DARYL E TRESNER ROTH IRA
A5976	TRIMBLE	MAINSTAR-FBO EDWARD TRIMBLE
A5980	TRITTELWITZ	THE TRITTELWITZ FT DTD 05/12/99
A5981	TROMPETER	BARRY TROMPETER
A5982	TROUSDALE	THE WILLIAM BROWN TROUSDALE TR
A5983	TROUTMAN	CHARLES J & CAROLYN G TROUTMAN
A5984	TROYER	DEE TROYER
A5987	TRUSS	GARY A TRUSS
A5992	TUCKER	HELEN M TUCKER
A5993	TUCKER	IRA SVCS TR CO-CFBO BETTY LOU TUCKER IRA
A5994	TUCKER	SEAN TUCKER
A5996	TUETY	DALE A TUETY
A5997	TUETY	DAVID E TUETY
A5998	TULK	RONALD K TULK
A5999	TUMBUSCH	RANDALL & NANCY TUMBUSCH
A6000	TUNGATE	LAWRENCE L & BRENDA J TUNGATE
A6001	TURBERVILLE	PROV. TR GP-FBO HILARIA TURBERVILLE INH IRA
A6002	TURETZKY	LOIS E TURETZKY LT
A6003	TURNER	BESSIE LOUISE TURNER
A6004	TURNER	BEVERLY J TURNER
A6006	TURNER	TOM TURNER
A6007	TURRIATE	MAINSTAR-FBO CLAUDIA TURRIATE
A6009	TUYET/STANDEFER	MAGGIE TUYET & SHELBY W STANDEFER
A6011	TYSON	PROV. TR GP-FBO MICHAEL T TYSON IRA
A6012	UCCELLI	PROV. TR GP-FBO GEORGE UCCELLI IRA
A6013	UHLAND	PROV. TR GP JAG-FBO JEFFREY S UHLAND IRA
A6014	UHLAND	PROV. TR GP-FBO JEFFREY S UHLAND IRA
A6015	UHLENHAKE	ROBERT H UHLENHAKE
A6016	ULLMER	RANDAL J & KRISTINE L ULLMER
A6019	UNDERKOFER	DANIEL W UNDERKOFER

A6021	UNDERWOOD	OLLIN BRUCE & MARY JANE UNDERWOOD
A6028	URBAN	MAINSTAR-FBO TERESA URBAN
A6029	URIBE	ALFREDO & HORTENCIA O URIBE
A6033	URSO	ANTHONY J & JOAN M URSO
A6035	VAALER	RYAH VAALER
A6036	VACA	LUCERO VACA
A6037	VACCA	ANTOINETTE VACCA
A6038	VACCA	MAINSTAR-FBO ANTOINETTE VACCA
A6040	VALDES	THOMAS VALDES
A6043	VALENTINE	MATT V & KAREN K VALENTINE
A6046	VALLEY	HORIZON TR CO-FBO CLIFTON T VALLEY TRAD
A6051	VAN GEMERT	DALE L & MICHELINA D VAN GEMERT
A6052	VAN GEMERT	DEBORAH & DOUGLAS VAN GEMERT
A6056	VAN PELT	LINDA VAN PELT
A6059	VANCE	PROV. TR GP-FBO EDWARD J VANCE IRA
A6061	VANDENBERG	TERRENCE A & JILL L VANDENBERG
A6062	VANDENBOS	JULIE VANDENBOS RT UA 06/19/08
A6064	VANDERSLICE	CAROL VANDERSLICE
A6065	VANDERSTEEN	PROV. TR GP-FBO ROGER VANDERSTEEN IRA
A6066	VANDERVEER	CHRISTOPHER W VANDERVEER
A6068	VANDUINEN	DAVID & CAROL VANDUINEN
A6069	VANDUINEN	MAINSTAR-FBO DAVID VANDUINEN
A6071	VANHOVEN	AARON VANHOVEN
A6072	VANINWAGEN	PROV. TR GP-FBO SCOTT M VANINWAGEN IRA
A6073	VANINWAGEN	SCOTT M VANINWAGEN
A6074	VANPELT	MAINSTAR-FBO CLAUDETTE VANPELT
A6075	VANTIL	JACK R VANTIL
A6079	VARIEN	MAINSTAR-FBO MARK D VARIEN
A6080	VARNER	IRA SVCS TR CO-CFBO DIANE M VARNER IRA
A6081	VARNER	IRVIN V JR & DIANE M VARNER
A6082	VARNER	RONALD E VARNER
A6084	VASIL	PROV. TR GP-FBO THOMAS M VASIL IRA
A6085	VASIL/RAMIREZ	THOMAS M VASIL & FRANCIS RAMIREZ
A6086	VAUGHAN	IRA SVCS TR CO-CFBO ROBERT H VAUGHAN IRA
A6087	VAUGHAN	THOMAS K VAUGHAN SR
A6088	VAUGHN	DIANE QUIRING VAUGHN
A6089	VAUGHT	SUNWEST TR RUTH T VAUGHT IRA
A6090	VEALE	WALTER K & RUTH A VEALE
A6094	VEERKAMP	WALTER W VEERKAMP
A6095	VEGA	MAINSTAR-FBO MARIA VEGA
A6096	VEGA	MAINSTAR-FBO MARIA VEGA
A6097	VEGA	MARIA VEGA
A6098	VELA-CASTRO	MAINSTAR-FBO CECILIA VELA-CASTRO
A6099	VELTING	PATSY RAE VELTING
A6100	VENTRONE	KAREN VENTRONE
A6101	VENTURE HILL ENT.	VENTURE HILL ENTERTAINMENT LLC
A6102	VERGARA	MAINSTAR-FBO THERESA VERGARA
A6103	VERHAEREN	JUDITH M & KENNETH A VERHAEREN
A6106	VERSEPUT	PROV. TR GP-FBO JERRY & K VERSEPUT ICA
A6111	VILLALVAZO	RAMIRO VILLALVAZO
A6112	VILLAROSA	MAINSTAR-FBO CHRISTA VILLAROSA

A6113	VILLEGAS	ANNA VILLEGAS
A6114	VILLEGAS	HORIZON TR CO-FBO ANNA M VILLEGAS IRA
A6115	VINES	FLETCHER L & DEBORAH K VINES
A6117	VISCUSO	PROV. TR GP-FBO HELEN M VISCUSO ROTH IRA
A6121	VITTON	DARRELL & SHARON VITTON
A6122	VOGEL	HOWARD & SUSAN VOGEL
A6123	VOLENBERG	MAINSTAR-FBO ESFIR I VOLENBERG
A6125	VOLL	LARRY EDWARD & VIRGINIA VOLL
A6126	VOLL	PROV. TR GP-FBO LARRY E VOLL IRA
A6127	VOLLBRECHT	FREDERIC T VOLLBRECHT RT DTD 11/04/10
A6128	VOLLMER	DEAN & DIANE VOLLMER
A6129	VON INS-ROPER	HELEN SUE VON INS-ROPER
A6130	VON INS-ROPER	HELEN SUE VON INS-ROPER TR
A6131	VON INS-ROPER	PROV. TR GP-FBO HELEN S VON INS-ROPER IRA
A6132	VON SCHOECH	MAINSTAR-FBO KONRAD VON SCHOECH III
A6136	VOROBYOV	VERONIKA VOROBYOV
A6139	VULPE	SHIRLEY A VULPE
A6140	VUPPALA	SHARATH VUPPALA
A6141	VYNCKIER	VYNCKIER LT 06/08/99
A6143	WACHMAN	HARVEY S WACHMAN RT
A6144	WACHTEL	ROBERT J WACHTEL
A6145	WACKERNAGEL	MATHIS WACKERNAGEL
A6146	WADDELL	SUE ANN WADDELL
A6151	WAHL	JAMES C & DIANE C WAHL
A6153	WAIT	THE WAIT FRLT DTD 03/09/99
A6154	WALGREN	MAINSTAR-FBO STEVEN WALGREN
A6156	WALKER	MAINSTAR-FBO CAROLYN F WALKER
A6159	WALKER	PROV. TR GP-FBO DAWN WALKER IRA
A6160	WALL	GREGORY & NANCY WALL
A6162	WALL	PROV. TR GP-FBO BRENDA L WALL IRA
A6166	WALLS	IRA SVCS TR CO-CFBO KENNETH G WALLS IRA
A6167	WALLS	IRA SVCS TR CO-CFBO SANDRA S WALLS
A6168	WALTER	EUGENE LEE WALTER
A6169	WALTERS	MAINSTAR-FBO NADINE WALTERS
A6170	WALTERS	PROV. TR GP-FBO WILEY W WALTERS IRA
A6171	WALTON	STEVE WALTON
A6172	WAMPLER	WAMPLER LT
A6173	WANG	JOHN H & PATRICIA M WANG
A6174	WANG	WEI WANG
A6176	WARD	DIXIE L & THOMAS P WARD
A6177	WARD	DOUGLAS M WARD
A6178	WARD	DREE WARD
A6179	WARD	GEORGE H & CAROL A WARD
A6180	WARD	HORIZON TR CO-FBO DREE WARD ROTH IRA
A6181	WARD	PROV. TR GP-FBO DIXIE L WARD IRA
A6182	WARE	JEFF V WARE
A6184	WARNER	CHARLES L & DOROTHY A WARNER RLT
A6185	WARNER	VALERIE O WARNER
A6186	WARREN	BUFORD WARREN
A6188	WARRENFELTZ	MARIAN WARRENFELTZ
A6189	WARRINER	PURITA S WARRINER

A6190	WARRINER	SAMANTHA M WARRINER
A6191	WARRINGTON	MAINSTAR-FBO ALAN WARRINGTON
A6192	WARRINGTON	MONTSERRAT WARRINGTON
A6193	WASHKO	KATHLEEN F & BRIAN A WASHKO
A6194	WASHKO	PROV. TR GP-FBO KATHLEEN F WASHKO IRA
A6195	WASHKO	STEPHANIE R & KATHLEEN F WASHKO
A6197	WASNIEWSKI	TERESA M WASNIEWSKI TR UPDTD 12/03/09
A6198	WASNIEWSKI	WITOLD S WASNIEWSKI LT UPDTD 12/03/09
A6199	WASSEL	TRAINOS WASSEL
A6200	WASSERMAN	HORIZON TR CO-FBO MARC WASSERMAN SEP IRA
A6201	WASSERMAN	HORIZON TR CO-FBO WILLIAM L WASSERMAN SEP IRA
A6203	WATKINS	JACK W & PATRICIA A WATKINS KEYSTONE TR
A6205	WATSON	MAINSTAR-FBO WILLIE WATSON SR
A6206	WATSON	MARIANNE WATSON
A6208	WATSON	THE WATSON LT DTD 09/22/99
A6210	WAUGH	ERIC S WAUGH
A6211	WAYBRIGHT	JEFFREY H WAYBRIGHT
A6212	WAYNE	LINDA WAYNE
A6215	WEATHERWAX	BELINDA S WEATHERWAX
A6216	WEAVER	DONALD H & KATHLEEN WEAVER
A6219	WEAVER	TRACY H WEAVER
A6220	WEAVER	WALDEN P WEAVER
A6221	WEAVER/WADDELL	TRACY WEAVER & JAMES WADDELL
A6222	WEBB	KATHERINE M WEBB
A6224	WEBER	JOHN & LUCILLE WEBER
A6225	WEBER	JOHN WEBER
A6226	WEBER	SUSAN B WEBER TR
A6227	WEBRE	IRA SVCS TR CO-CFBO JAMES WEBRE IRA
A6228	WEEKS	PROV. TR GP-FBO BETTE J WEEKS IRA
A6229	WEEKS	PROV. TR GP-FBO SKYLAR D WEEKS IRA
A6230	WEEKS	SKYLAR & BETTE J WEEKS
A6231	WEER	BART M & MARIE E WEER
A6234	WEILAND	KENNETH J WEILAND
A6236	WEINBERG	PROV. TR GP-FBO FRANCES WEINBERG ROTH IRA
A6238	WEINBERG	ROBERT M WEINBERG
A6239	WEINER	NORMA WEINER LT DTD 11/13/13
A6241	WEINHOLD	WEINHOLD FT
A6244	WEISENBURGER	EARL & PAT WEISENBURGER
A6247	WEISHAUP	WILLIAM F WEISHAUP RT DTD 10/19/12
A6250	WEISSMAN	GERALD WEISSMAN
A6251	WEISZ	MAINSTAR-FBO STEVEN WEISZ
A6252	WEITZEL	HENRY C WEITZEL
A6253	WEITZEL	WEITZEL FT FBO H THOMAS COSS
A6254	WEITZMAN	JENNIFER WEITZMAN
A6260	WELLE	GAIL WELLE
A6261	WELLMAN	KENNETH & KAREN WELLMAN KEYSTONE TR
A6262	WELLS	KELLI M & NANCY E WELLS
A6264	WELLS	WILDA H WELLS
A6267	WENDEL	KATHLEEN A WENDEL
A6269	WENDEL	LINDA WENDEL
A6272	WENRICH	MAINSTAR-FBO CORINNE WENRICH

A6275	WERMUTH	ANDREW G WERMUTH
A6276	WERMUTH	MARILYN WERMUTH
A6278	WERTER	DEBORAH WERTER
A6279	WESOLOWSKI	THE WESOLOWSKI RFT
A6283	WEST	PROV. TR GP-FBO ROYAL WEST IRA
A6284	WEST COAST PHARM.	THE WEST COAST PHARMACEUTICAL INC DEF TR
A6286	WESTGERDES	MARY H WESTGERDES
A6287	WESTSHORE	CHRIST CHURCH WESTSHORE
A6288	WETZEL	BARBARA WETZEL
A6289	WHALEN	MIKE & NANCY WHALEN
A6291	WHEATLAKE	DONALD B WHEATLAKE
A6292	WHEELER	IRA SVCS TR CO-CFBO MELINDA K WHEELER IRA
A6293	WHEELER	JOAN WHEELER
A6296	WHEELER	RICHARD WHEELER
A6298	WHISENANT	EDWARD & JOHNNIE WHISENANT FT 05/20/11
A6300	WHITE	GINA D WHITE
A6305	WHITE	THE WHITE FT
A6306	WHITE	THE WHITE RT
A6308	WHITEHEAD	GLENVIL R WHITEHEAD
A6309	WHITEHEAD	JOAN G WHITEHEAD IT
A6310	WHITEHEAD	WILLIAM F SR & CAROL L WHITEHEAD
A6315	WHITLOCK	PROV. TR GP-FBO STEPHEN E WHITLOCK IRA
A6316	WHITLOCK	STEPHEN WHITLOCK
A6317	WHITMAN	PROV. TR GP-FBO NICOLETTE L WHITMAN IRA
A6318	WHITMAN	THOMAS R & NICOLETTE L WHITMAN
A6322	WHYBREW	LARRY A WHYBREW
A6323	WIDEMAN	DALE R & KATHRYN V WIDEMAN
A6324	WIDEMAN	JEFFERY & DELORES WIDEMAN RT
A6327	WIEGER	CLIFFORD & DIANA WIEGER
A6328	WIEGER	JAMES C WIEGER
A6329	WIEJACZKA	HORIZON TR CO-FBO JOHN F WIEJACZKA IRA
A6330	WIELAND	DONALD A & DIANE J WIELAND
A6331	WIENER	BARRY A WIENER
A6332	WIENER	WIENER FT
A6333	WIERZBICKI	PROV. TR GP-FBO DIANA WIERZBICKI IRA
A6334	WIESE	MAINSTAR-FBO MARIA WIESE
A6335	WIESEHAN	PROV. TR GP-FBO GENE L WIESEHAN IRA
A6337	WIGGS	PROV. TR GP-FBO TIFFANY WIGGS TRAD IRA
A6338	WILABY	JON & KAY WILABY
A6340	WILCOX	WILCOX LT
A6341	WILDS	LOUISE WILDS
A6343	WILKEN	MAINSTAR-FBO RICHARD WILKEN
A6344	WILKEN	PAUL W & SHERRY D WILKEN
A6345	WILKINS	MAINSTAR-FBO ALBERT T WILKINS
A6346	WILKINSON	JEFFREY A & JOSEPH D WILKINSON
A6347	WILKINSON	JEFFREY A & THERESA G WILKINSON
A6348	WILKINSON	JEFFREY A, GARY A & JOSEPH D WILKINSON
A6349	WILKINSON	PROV. TR GP-FBO JEFFREY A WILKINSON IRA
A6351	WILLETT	MARILYN L & MICHAEL J WILLETT
A6352	WILLETT	TOBY M & JESSICA J WILLETT
A6356	WILLIAMS	EVA C WILLIAMS

A6357	WILLIAMS	IRA SVCS TR CO-CFBO CHRISTINA I WILLIAMS
A6358	WILLIAMS	JONI C WILLIAMS
A6360	WILLIAMS	MAINSTAR-FBO KATHLEEN WILLIAMS
A6362	WILLIAMS	MAINSTAR-FBO PAULA WILLIAMS
A6366	WILLIAMS	REBECCA WILLIAMS
A6367	WILLIAMS	ROBERT WILLIAMS
A6368	WILLIAMS	RUTH WILLIAMS
A6369	WILLIAMS	STEVEN E & CAROL A WILLIAMS
A6372	WILLIAMS	THE WILLIAMS INTER VIVOS TR
A6374	WILLIAMSON	PROV. TR GP-FBO CONSTANCE WILLIAMSON IRA
A6375	WILLIFORD	JOHN T & GAIL B WILLIFORD
A6376	WILLINGHAM	ARTHUR WILLINGHAM
A6377	WILLIS	FREDERICK V & DONNA H WILLIS
A6378	WILLIS	MAINSTAR-FBO NANNETTE S WILLIS
A6379	WILLIS	WANDA & ARTHUR WILLIS
A6380	WILLOUGHBY	IRA SVCS TR CO-CFBO GRADY W WILLOUGHBY
A6383	WILSON	BEVERLY WILSON
A6385	WILSON	GLENN L WILSON
A6386	WILSON	IRA SVCS TR CO-CFBO WOODROW K WILSON IRA
A6387	WILSON	JAMES L WILSON
A6388	WILSON	JAMES S WILSON JR LT 01/05/11
A6389	WILSON	MAINSTAR-FBO JOAN P WILSON
A6390	WILSON	PAULINE WILSON
A6395	WILSON	MAINSTAR-FBO JOHN D WILSON
A6396	WILTON	PROV. TR GP-FBO GORDON V WILTON IRA
A6397	WINCHELL	KARI L WINCHELL
A6398	WINCHESTER	PROV. TR GP-FBO THOMAS A WINCHESTER IRA
A6400	WINGATE	LARRY & PAMELA WINGATE
A6401	WINGATE	LAURENCE WINGATE II
A6402	WINGER	IRA SVCS TR CO-CFBO ROBERT L WINGER IRA
A6405	WINNINGHAM	PROV. TR GP-FBO K K WINNINGHAM INH IRA
A6406	WINSLOW	DAVID & BARBARA J WINSLOW
A6407	WINSLOW RESOURCES	WINSLOW RESOURCES INC
A6409	WINTER	ANTHONY K WINTER
A6411	WINTER	LARRY WINTER
A6412	WINTERS	THE GLENN WINTERS FT DTD 03/19/92
A6413	WINTERS	WAYNE A & NANCY J WINTERS
A6414	WIREMAN	GRACE H WIREMAN
A6415	WIREMAN	IRA SVCS TR CO-CFBO GRACE H WIREMAN IRA
A6416	WIRKUS	LINDA C WIRKUS
A6417	WIRKUS	PROV. TR GP-FBO LINDA C WIRKUS ROTH IRA
A6418	WISE	DOUGLAS W & MARLA K WISE
A6420	WISE	PROV. TR GP-FBO RICHARD L WISE IRA
A6421	WISELY	ROSALIE F WISELY
A6422	WISNER	IRA SVCS TR CO-CFBO CHARLES D WISNER IRA
A6423	WISNER	MAINSTAR-FBO ROGER D WISNER
A6424	WISNER	ROGER & BETTY WISNER
A6426	WISOR	IRENE M WISOR
A6429	WITTMAN	DAVID T WITTMAN
A6430	WITTMAN	FREDERICK R & NORMA M WITTMAN TR
A6431	WITTMAN	HORIZON TR CO-FBO GAIL WITTMAN IRA

A6440	WOLFER	JACQUELYN WOLFER
A6442	WOLFF	RONALD V WOLFF
A6443	WOLFGRAM	CRAIG D & SUSAN J WOLFGRAM
A6444	WOLFGRAM	RONALD & SUSAN WOLFGRAM
A6445	WOLFLEY/DIRICCO	HELENE WOLFLEY & RICHARD DIRICCO
A6447	WOLFSON	PROV. TR GP-FBO ALAN S WOLFSON IRA
A6448	WOLK	JEFFREY E WOLK
A6449	WOLLIN	REBECCA WOLLIN
A6450	WOLNER	DAN A & TERESA L WOLNER
A6454	WONG	PHEBE WONG
A6455	WONG	SINCLAIR WONG
A6456	WONG	THE WILLIAM K WONG TR DTD 03/31/09
A6457	WONG	THE WONG FT DTD 10/22/88
A6458	WOOD	DAN B WOOD
A6459	WOOD	DONALD H WOOD
A6460	WOOD	JAMES D & JOYCE A WOOD
A6462	WOOD	PROV. TR GP-FBO VALERIE K WOOD IRA
A6463	WOODBYP	JAMES ALVIN & VALUAH SUE WOODBYP
A6464	WOODS	DAVID SCOTT WOODS RLT
A6465	WOODS	IRA SVCS TR CO-CFBO JANET R WOODS IRA
A6466	WOODS	MAINSTAR-FBO GARY L WOODS
A6467	WOODS	ROGER J & NANCY J WOODS
A6468	WOODY	KIMBERLY D WOODY
A6470	WOOLARD	IRA SVCS TR CO-CFBO CHARLOTTE WOOLARD INH
A6471	WORDEN	PROV. TR GP-FBO JOHN T WORDEN IRA
A6472	WORKMAN	ABRAHAM WORKMAN
A6473	WORLAND	IRA SVCS TR CO-CFBO WILLIAM C WORLAND IRA
A6474	WORMINGTON	KIRK & PAMELA WORMINGTON
A6475	WORST	WILLIAM C WORST JR
A6476	WRIGHT	BROOKE NICOLE WRIGHT
A6477	WRIGHT	DONALD N & SANDRA L WRIGHT
A6478	WRIGHT	DOUGLAS F & PEGGY J WRIGHT
A6480	WRIGHT	LEANNE WRIGHT
A6481	WRIGHT	PROV. TR GP-FBO JONATHAN S WRIGHT IRA
A6482	WRIGHT	PROV. TR GP-FBO MARSHA IRIS WRIGHT IRA
A6483	WRIGHT	PROV. TR GP-FBO ROBERT WRIGHT IRA
A6485	WRIGHT/RADER	NANCY J WRIGHT & MATTHEW T RADER
A6488	WU	KUANG-LEI & DIANA C Y WU
A6489	WUKIE	THERESA M WUKIE/WUKIE MARITAL DED TR
A6493	WYATT	PATRICIA MARIE WYATT
A6494	WYCKOFF	MARGARET A WYCKOFF
A6496	WYSOCKI	JOE WYSOCKI
A6497	XIA/LIN	THE MING-YI DANIEL XIA & TING-YI LIN RT
A6498	YAMATE	GLENN YAMATE
A6499	YAMATE-MORGAN	HANA & HEIDI YAMATE-MORGAN
A6502	YARKE	MALVERN C YARKE
A6503	YASENSKY	THOMAS YASENSKY
A6505	YBORRA	LINDA S YBORRA
A6506	YEE	JAMES YEE
A6507	YEE	PAUL YEE
A6510	YETTER	PROV. TR GP-FBO DAVID A YETTER IRA

A6512	YOPPINI	JONATHON & RONNAMARI YOPPINI
A6513	YOUNG	DENNIS A YOUNG
A6515	YOUNG	HENRY YOUNG
A6516	YOUNG	IRA SVCS TR CO-CFBO JAMES R YOUNG
A6517	YOUNG	ISABELLA YOUNG
A6519	YOUNG	JOHN H & FAYE W YOUNG
A6520	YOUNG	KIMBERLY F YOUNG
A6524	YOUNG	ROSE ANNE YOUNG
A6527	YOUNGBLOOD	WILLIAM A III & BARBARA J YOUNGBLOOD
A6528	YU	JUDY JAW CHING YU
A6529	YUGOVICH	HORIZON TR CO-FBO MICHAEL A YUGOVICH IRA
A6530	YUGOVICH	HORIZON TR CO-FBO MICHAEL A YUGOVICH ROTH IRA
A6531	YUGOVICH	HORIZON TR CO-FBO STEVEN M YUGOVICH IRA
A6532	YUGOVICH	STEVEN M YUGOVICH
A6533	YUGOVICH	YUGOVICH FLT DTD 07/22/09
A6535	ZABEL	CHARLES SR & RUTH ANN ZABEL
A6537	ZABORAC	DAVID & KIM ZABORAC
A6539	ZACK	IRA SVCS TR CO-CFBO KATHLEEN P ZACK IRA
A6541	ZAHLMANN	GLENN C ZAHLMANN
A6542	ZAHLMANN	REGINA M ZAHLMANN
A6544	ZAKS ASSET MGT.	ZAKS ASSET MANAGEMENT TR
A6546	ZAMPETTI	DEBRA M ZAMPETTI
A6547	ZANTO	RAYMOND L & CHARLEEN L ZANTO
A6549	ZAVERI	JAY & BHAVNA ZAVERI
A6555	ZEIF	JONATHAN ZEIF
A6557	ZELIK	ABRAHAM ZELIK
A6558	ZELIK	JUDAH ZELIK
A6560	ZELLA	PROV. TR GP-FBO PAUL R ZELLA IRA
A6561	ZELLER	ZELLER TR DTD 01/27/00
A6563	ZEMKE	HERMAN B & JOYCE ZEMKE
A6564	ZEMKE	KWIN D ZEMKE
A6566	ZEZECK	CRAIG & JANE ZEZECK
A6567	ZHANG	JIAYAN ZHANG
A6568	ZHANG	LIJIAN ZHANG
A6570	ZIEGENFUSS	PROV. TR GP-FBO ROBERT P ZIEGENFUSS IRA
A6572	ZIEV	JOSHUA ZIEV
A6574	ZIKES	CHARLES H & DOLORES B ZIKES
A6575	ZIMMER	MAINSTAR-FBO JANICE ZIMMER
A6576	ZINSMASER	RAYMOND & LINDA ZINSMASER
A6578	ZMACHINSKY	CHARLOTTE ZMACHINSKY
A6581	ZOLLINGER	CLAUDIA ZOLLINGER
A6582	ZOLMAN	PROV. TR GP-FBO NICKEY L ZOLMAN IRA
A6585	ZUIDERSMA	MAINSTAR-FBO RICHARD L ZUIDERSMA
A6586	ZUKERMAN	ELAINE S & EDWARD ZUKERMAN
A6587	ZUNIGA	ALVIDA ZUNIGA LT 2012 DTD 09/06/12
A6588	ZWASCHKA	STEVEN P ZWASCHKA
A6591	ZWOYER	PROV. TR GP-FBO JEFFREY ZWOYER PSP IRA
A6592	ZYLMAN	GARY W & JANE E ZYLMAN
AB001	ALBAN	RONNIE ALBAN RT
AB003	ANGEL	GEORGE W & DONNA J ANGEL
AB005	ANTONIO	EDWARD ANTONIO

AB008	AUGER	JOHN H AUGER
AB009	BACKUS	IRA SVCS TR CO-CFBO TIMOTHY D BACKUS IRA
AB012	BARRAUGH	MAINSTAR-FBO WILLIAM BARRAUGH
AB013	BAXTER	PROV. TR GP-FBO CRAIG BAXTER IRA
AB014	BEADLE	HERBERT R & JOELLEN BEADLE CO-TR 03/29/11
AB015	BECK	GUSTAVE J BECK
AB016	BELANGER	JOHN & DENECE BELANGER
AB017	BENES	PROV. TR GP-FBO LLOYD BENES IRA
AB020	BIRCHFIELD	MAINSTAR-FBO JACK BIRCHFIELD
AB022	BISHOP	HORIZON TR CO-FBO RICHARD P BISHOP IRA
AB025	BLANCHARD	STEVEN BLANCHARD
AB026	BLEHM	DR KENNETH BLEHM
AB027	BLOCK	CARLA & NORMAN BLOCK
AB029	BOROS	MAINSTAR-FBO STEPHEN R BOROS
AB031	BOSTIC	WALTER E & MEREDITH M BOSTIC
AB033	BRENNAN	LOIS BRENNAN
AB034	BRINK	ROGER W & JANET P BRINK
AB035	BRITTON	PROV. TR GP-FBO KENT R BRITTON IRA
AB037	CABLE	PROV. TR GP-FBO WILLIAM A CABLE ICA
AB038	CADA	BRIAN CADA
AB040	CAMPBELL	PROV. TR GP-FBO R BRET & J CAMPBELL ICA
AB041	CAMPBELL	THE JOHN L CAMPBELL INTERVIVOS DECL OF TR
AB042	CANNON	EVELYN I CANNON
AB044	CENTRONE	PROV. TR GP-FBO ROBERT CENTRONE IRA
AB045	CHARBONEAU	SUSAN CHARBONEAU
AB046	CHATHAM	IRA SVCS TR CO-CFBO ROBERT H CHATHAM III
AB047	CLUNE	RANDOLPH A CLUNE
AB048	COHEN	PROV. TR GP-FBO MARTIN V COHEN IRA
AB050	COOK	CURTIS R COOK
AB051	CRUZ	PROV. TR GP-FBO JOSE CRUZ IRA
AB052	CUNARD	ROBERT D CUNARD
AB053	DARDARIS	MAINSTAR-FBO LINDA DARDARIS
AB054	DENFELD	DIANE DENFELD
AB056	DOLAN	MAINSTAR-FBO STEPHEN DOLAN
AB057	DOMINO	PROV. TR GP-FBO SAMUEL DOMINO JR ROTH IRA
AB058	DOOLITTLE	IRA SVCS TR CO-CFBO MICHAEL DOOLITTLE IRA
AB059	DOX	PROV. TR GP-FBO HECTOR A DOX IRA
AB062	DUPPER	HAROLD T DUPPER LT
AB066	FASCHING	PETER M & SUE E FASCHING
AB069	FEIST	ADAM M & MARY A FEIST
AB070	FIELD	RICHARD M & KIMBERLY G FIELD
AB073	FINNEY	RUTH ANN FINNEY
AB075	FODOR	MAINSTAR-FBO JAMES FODOR
AB076	FORNEFELD	MAINSTAR-FBO JOSEPH E FORNEFELD
AB081	GALAN	SUNWEST TR FRANCISCO A GALAN IRA
AB082	GALLMOYER	MAINSTAR-FBO GARY GALLMOYER
AB083	GALLMOYER	MAINSTAR-FBO GWEN GALLMOYER
AB084	GANSTER	GLENNA S GANSTER
AB089	GRIFFITH	WILLIAM H & BETTY J GRIFFITH
AB090	GRIGSBY	KAREN P GRIGSBY
AB092	GROVES	PROV. TR GP-FBO SCOTT A GROVES IRA

AB093	GRUBER	PROV. TR GP-FBO JOSEPH J GRUBER IRA
AB094	GRUBER	THE JOE GRUBER TR DTD 08/16/10
AB095	HAGGERTY	MARY & THOMAS HAGGERTY
AB096	HAGGERTY	PROV. TR GP-FBO THOMAS HAGGERTY IRA
AB097	HALLERAN	MARGARET HALLERAN
AB099	HANCOCK	KAREN KANG HANCOCK
AB101	HANSON/LEWIS	TIMOTHY E HANSON & MAERENE LEWIS
AB102	HARDESTY	GERALD W & SUSAN R HARDESTY
AB103	HART	ALFRED J & AIDA X HART R&A RLT 06/18/13
AB106	HAYNES	SANDRA B HAYNES RLT
AB107	HEALTH CORE	HEALTH CORE TR AMENDED 10/30/03
AB108	HEIMBUCK	MICHAEL D & MARY KAY HEIMBUCK
AB109	HELLUMS	DON HELLUMS
AB111	HENRY	WILLIAM D HENRY
AB112	HERMANSEN	PROV. TR GP-FBO DAVID HERMANSEN IRA
AB117	HONIG	PAUL HONIG RLT 04/19/99/PAUL HONIG
AB118	HONIG	PROV. TR GP-FBO CARLA HONIG IRA
AB119	HONIG	PROV. TR GP-FBO PAUL HONIG IRA
AB120	HORNING	ALLEN & MARY HORNING
AB121	HRIN	BETTY J HRIN
AB123	HURLBURT	ALLEN F & ANN M HURLBURT
AB125	JANIESCH	PROV. TR GP-FBO JAMES JANIESCH IRA
AB126	JESSMATT	JESSMATT LLC
AB127	JOHNSON	KENT N JOHNSON
AB128	JOYCE	ELAINE JOYCE
AB129	KARLOW	MARTIN P KARLOW
AB131	KELLER	RONALD E & CAROLYN J KELLER
AB132	KERSTING	HORIZON TR CO-FBO MARK KERSTING IRA
AB133	KLIPHUIS	FRITZ L KLIPHUIS
AB134	KORNBLUM	DANIEL B KORNBLUM FT
AB136	KOSS	PROV. TR GP-FBO LISA L KOSS IRA
AB137	KRAFT	JUDITH A & RAYMOND A KRAFT
AB139	LAMONTAGNE	GRACE LAMONTAGNE
AB140	LANDMESSER	STEPHANIE LANDMESSER
AB141	LEBLANC	MAINSTAR-FBO FREDERICK LEBLANC
AB142	LEE	ROSALINE T LEE
AB143	LEMPEREUR/GEORGE	KAREN M LEMPEREUR & STEPHEN W GEORGE
AB144	LENT	PROV. TR GP-FBO DAVID & NANCY LENT ICA
AB145	LEVIN	HARRIET & LANNY LEVIN TR
AB146	LEWIS	PROV. TR GP-FBO GERALD A LEWIS IRA
AB147	LINDEMANN	PROV. TR GP-FBO TIMOTHY LINDEMANN IRA
AB148	LITTLEFIELD	PROV. TR GP-FBO DAVID A LITTLEFIELD ROTH IRA
AB149	LOCHTEFELD	JAMES A LOCHTEFELD
AB152	MARTIN	KEDRON MARTIN
AB154	MAXFIELD	WILLIAM R & NANCY L MAXFIELD
AB155	MCCLAIN	PROV. TR GP-FBO MARY L MCCLAIN IRA
AB156	MCCOMAS	PROV. TR GP-FBO DAVID M MCCOMAS IRA
AB157	MCFOY	CRAIG A MCFOY
AB158	MCFOY	TODD A MCFOY
AB159	MCINTYRE	DONALD & ROCHELLE MCINTYRE FT 07/18/01
AB162	MEIER	NORM MEIER

AB163	MERRICK	LARITA KAY MERRICK
AB165	MOE	PROV. TR GP-FBO WILLIAM MOE IRA
AB166	MOELLER	PROV. TR GP-FBO MICHAEL E MOELLER IRA
AB167	MONAGHAN HOLDINGS	MONAGHAN HOLDINGS LLC
AB171	MOORE	PROV. TR GP-FBO RONALD E MOORE IRA
AB172	MOSHER	PROV. TR GP-FBO ROBERT R MOSHER IRA
AB173	MOSHER	PROV. TR GP-FBO SUE M MOSHER IRA
AB177	NOGA	MICHAEL NOGA
AB181	ONNINK	PAUL A ONNINK LT DTD 09/26/07
AB183	OZINGA	JOAN & ROGER L OZINGA
AB186	PATEL	MAINSTAR-FBO VIKRAM PATEL
AB187	PATEL	VIKRAM PATEL
AB188	PEACE	JAMES PEACE
AB189	PENDAGAST	PROV. TR GP-FBO DONALD PENDAGAST IRA
AB190	PERLIN	PHYLLIS F PERLIN RT
AB191	PERLIN	THE LEON H PERLIN RTA DTD 12/12/06
AB193	PETERSON	LOWELL S PETERSON
AB194	PETERSON	PROV. TR GP-FBO RON PETERSON IRA
AB197	PLANK	JOHN H & ELLEN E PLANK
AB198	PLEIMAN	JAMES R PLEIMAN
AB199	PLEIMAN	PROV. TR GP-FBO JAMES R PLEIMAN IRA
AB200	POCHE	MAY M POCHE BY JUDY P BABIN ATTY IN FACT
AB201	POLITI	HEIDI POLITI
AB202	PRESLEY	RICHARD W PRESLEY
AB203	PRIDE	JAMES G & YVONNE C PRIDE
AB204	PRISCO	IRA SVCS TR CO-CFBO RONALD J PRISCO IRA
AB205	PRISCO	RONALD J PRISCO PA
AB207	RACHMELL	PROV. TR GP-FBO ANDREW RACHMELL IRA
AB208	RANDALL	MAINSTAR-FBO DARREN RANDALL
AB212	RASMUSSEN	JOHN & JANET RASMUSSEN
AB213	REDSTONE	MICHAEL REDSTONE
AB214	REGNER	PROV. TR GP-FBO ROBERT P REGNER IRA
AB215	REGNER	ROBERT P REGNER
AB216	REID	DR JOHN R & BARBARA REID
AB217	REINHARDT	IRA SVCS TR CO-CFBO MELVIN REINHARDT IRA
AB218	RENSHAW	PROV. TR GP-FBO ANTONETTE RENSHAW IRA
AB219	RICCINTO	MAINSTAR-FBO DOREEN RICCINTO
AB221	ROETHLE	PROV. TR GP-FBO GERALD J ROETHLE JR IRA
AB222	ROGERS	MICAELA ROGERS
AB223	ROSIKIEWICZ	JOSEPHINE ROSIKIEWICZ
AB227	SCHEID	PROV. TR GP-FBO STEPHEN D SCHEID IRA
AB228	SCHLICHTING	ROBERT A SCHLICHTING
AB229	SCHREFFLER	RANDY & ESTER SCHREFFLER
AB230	SCOTT	PROV. TR GP-FBO STEPHEN T SCOTT IRA
AB231	SEAY	PROV. TR GP-FBO HOWARD K SEAY IRA
AB232	SETO	SUNWEST TR FOON LUN SETO IRA
AB233	SETTERLOF	MAINSTAR-FBO DONALD G SETTERLOF
AB235	SHEIN	ANJE SHEIN RT
AB236	SHELLEY	LISA M SHELLEY
AB237	SHELLY	LYLE SHELLY
AB238	SHERIDAN	DIANA LLYN SHERIDAN LT DTD 02/10/10

AB239	SHERIDAN	HUGH T SHERIDAN
AB240	SHERIDAN	JOAN E SHERIDAN
AB241	SIDWELL	ALAN SIDWELL
AB243	SIGSWAY	PROV. TR GP-FBO MAREL J SIGSWAY IRA
AB244	SIGSWAY	PROV. TR GP-FBO RONALD SIGSWAY IRA
AB245	SILVER	PROV. TR GP-FBO SHARON SILVER IRA
AB248	SMITH	PETER SMITH
AB250	SPRECHER	JIM & NANCY SPRECHER
AB251	STANIEWICZ	PROV. TR GP-FBO THEODORE J STANIEWICZ IRA
AB252	STASAITIS	PROV. TR GP-FBO DAVID J STASAITIS IRA
AB253	STEELE	LYNN STEELE
AB254	SU	JILL H SU LT
AB255	TAYLOR	PROV. TR GP-FBO KAREN J TAYLOR IRA
AB257	THOMSEN	WILLIAM THOMSEN
AB258	TOBIAS	EVA TOBIAS
AB262	TUENTE	MARVIN C & CAROL J TUENTE
AB263	VALENTINI/ROSIKIEWICZ	GENE VALENTINI & JOSEPHINE ROSIKIEWICZ
AB265	VAN RUITEN	KELLY VAN RUITEN
AB266	VANDAVASI/KAJA	VAMSI VANDAVASI & JYOTHIRMAI KAJA
AB267	VANDENBOS	MELANIE S VANDENBOS 2004 RT
AB268	VENTRONE	PROV. TR GP-FBO KAREN VENTRONE ICA
AB270	WASHOR	NANCY & ANDREW WASHOR
AB271	WERNER	JAMES ALAN WERNER
AB275	WILLCOX	EDWIN G WILLCOX
AB276	WILLETT DAIRY	WILLETT DAIRY FARM & CATTLE CO
ABC01	BURTON	LINDA G BURTON
ABC02	JARA GROUP II	JARA GROUP II LLC
ABC03	PACAK	PACAK FT 11/22/03 VOJTECH & E PACAK TTEE
ABX01	CHELTEN	R/L CHELTEN TTEE CHELTEN FT
ABX05	KIHNEL	CHARLES T KIHNEL
ABX07	KOCH	MAINSTAR-FBO GREGORY KOCH
ABX12	SESNY	THOMAS & MARTHA SESNY
ABX13	TANGUIS	PROV. TR GP-FBO LESTER G TANGUIS III IRA
ABX15	WHITE	PAUL WHITE
AC001	BASSEN	SANDRA & IRA D BASSEN
AC002	BELLISTON	PROV. TR GP-FBO A BRENT BELLISTON IRA
AC003	BREYER	HARRY BREYER RLT
AC005	FARMER	JOHNNY FARMER
AC008	GRIFFIN	DONALD GRIFFIN
AC009	HARRISON	GREGORY T & LINDA C HARRISON
AC010	HOLMES	JEFFREY & PATRICIA HOLMES
AC011	KAUFMAN	DELBERT L KAUFMAN
AC012	LIFAVI	DANIEL J LIFAVI RT
AC013	MCCAW	SCOTT MCCAW
AC014	MOSCOVITCH	THE MOSCOVITCH FAMILY IRREV TR
AC015	POULIOT	STEPHEN L POULIOT TR DTD 04/01/11
AC019	TELLER	BARRY & KRISTINE TELLER
ACX01	DANTIN	CHRIS A DANTIN SR
AX005	BERMAN	ROCHELLE BERMAN TR
AX008	BETHEL	RICHARD BETHEL
AX011	BROAD INSIGHTS	BROAD INSIGHTS 401K FBO J G WIGINTON III

AX012	BROAD INSIGHTS	BROAD INSIGHTS LLC CASH BALANCE PLAN
AX018	CHELTEN	RICHARD E & LINDA J CHELTEN
AX019	CHEN	AGUS & DEVI CHEN
AX020	CLANCY	MAINSTAR-FBO DOUGLAS A CLANCY JR
AX023	DAVIES	PROV. TR GP-FBO BARBARA DAVIES IRA
AX024	FIC	FIC LLC
AX029	GOLTZ	ANTONIA L OR LARRY V GOLTZ
AX030	GOODSPEED	PROV. TR GP-FBO JOHN GOODSPEED IRA
AX031	GRIFFITH	MAINSTAR-FBO KIRK GRIFFITH
AX032	HARRISON	WILLIAM M & JUDITH HARRISON LT
AX037	JEFF FORD ENTERPRISES	JEFF FORD ENTERPRISES INC
AX039	KITARE	LEIAH KITARE
AX040	KOCH	GREGORY KOCH
AX041	LOMBARDY	PATRICK J LOMBARDY
AX045	MAXTED	MAINSTAR-FBO STACEY R MAXTED
AX046	MCGOVERN	MAINSTAR-FBO ROY MCGOVERN
AX047	MCGOVERN	ROY MCGOVERN
AX048	NEESER	THOMAS M NEESER
AX051	PARCHAMI	AZAR PARCHAMI
AX055	PONTREMOLI	RON & CAROL PONTREMOLI
AX057	REEVES	SYLVAN ROBIN & TINA D REEVES
AX059	ROBBINS	WILLIAM G & DONNA J ROBBINS
AX060	SCHNEIDER	MARTIN SCHNEIDER
AX061	SCHULZE	MAINSTAR-FBO ROBERT SCHULZE
AX062	SCHULZE	ROBERT & MARIA SCHULZE
AX063	SCHULZE	RONALD U & VICTORIA A SCHULZE
AX064	SCHWARTZ	JEROME SCHWARTZ
AX065	SESNY/SCHULTZ	THOMAS A SESNY & JAMES E SCHULTZ
AX069	STRICKLAND	IRA SVCS TR CO-CFBO KERRY K STRICKLAND
AX070	STRICKLAND	KERRY K STRICKLAND
AX071	TAN	SUHIANTO TAN
AX073	TOSI	ALEXANDER TOSI
AX074	WEINER	MICHAEL WEINER MD PA PROF SHARING PLN
AX075	WEISER	BARBARA & JAY WEISER
AX078	WERMUTH	JOHN WERMUTH
AX080	YEADON	DAVID B & MARILYNN J YEADON RT
AX081	ZENG	HUI ZENG
B0001	AASTRUP	VERNA L AASTRUP RT
B0003	ADAMS	MAINSTAR-FBO REBECCA J ADAMS
B0004	AKERS	PROV. TR GP-FBO CYNTHIA L AKERS IRA
B0007	AMARO	PROV. TR GP-FBO WILLIAM M AMARO IRA
B0008	AMARO	WILLIAM M & PATRICIA A AMARO RT
B0010	ANDERSON	PROV. TR GP-FBO JOHN D ANDERSON IRA
B0011	ANDREWS	PROV. TR GP-FBO ROY ANDREWS IRA
B0012	APANOVICH	CONNIE & DAVID APANOVICH
B0013	APANOVICH	CONNIE APANOVICH
B0015	ARLETH	PROV. TR GP-FBO CECILE ARLETH IRA
B0016	ARLETH	THE ARLETH FT-CURTIS B ARLETH
B0018	ARNI	RICK & KAREN ARNI
B0020	ARNOLD	WILLIAM D ARNOLD FT
B0021	AROCHA	JOE AROCHA

B0022	ASH	LARRY E & REBECCA R ASH
B0023	ASH	LARRY E ASH
B0024	ASH	LIBERTY TR CO-FBO LARRY ASH IRA
B0025	ASH	REBECCA R ASH
B0026	ASKEY	ROBERT J ASKEY
B0033	AYOTTE	MICHAEL OR JOY AYOTTE JWROS
B0034	B MAYFIELD	B MAYFIELD HOLDINGS LLC
B0035	BAHIA	MICHAEL & JASMINE BAHIA
B0037	BAKER	LAWRENCE BAKER
B0039	BAKER	RICHARD ALLEN BAKER EST
B0040	BALZER	CAREY BALZER
B0041	BARBER	CAROL BARBER
B0042	BARBIERI	PROV. TR GP-FBO JOSEPH BARBIERI III IRA
B0045	BARRON	BARRON HOLDINGS LLC
B0046	BAUERLE	PROV. TR GP-FBO MICHAEL I BAUERLE IRA
B0047	BAUERLE	WILLIAM & MARCIA D BAUERLE
B0048	BEACH	MICHELE BEACH
B0049	BECKER	JOHN C BECKER
B0050	BECKETT	ARCHIE R & DANI N BECKETT
B0051	BECKHEYER	1995 CRAIG & CHERYL BECKHEYER RTAR 2006
B0052	BECKMANN	DUANE BECKMANN LT DTD 12/12/07
B0055	BEMIS	PROV. TR GP-FBO FRANCIS W BEMIS IRA
B0058	BENVENUTTI	PROV. TR GP-FBO KEITH BENVENUTTI IRA
B0059	BERDOLL	PROV. TR GP-FBO LAWRENCE BERDOLL IRA
B0060	BERKEN	PROV. TR GP-FBO THOMAS BERKEN IRA
B0061	BERRY	PROV. TR GP-FBO TERESA D BERRY IRA
B0065	BIRGENHEIR	MICHAEL R & LINDA G BIRGENHEIR
B0066	BISHOP	PROV. TR GP-FBO WADE BISHOP IRA
B0067	BLACK	SUSAN BLACK
B0068	BLACKBURN	MAINSTAR-FBO RAYMOND C BLACKBURN
B0069	BLACKBURN	RAYMOND C & CYDNEI K BLACKBURN
B0070	BLACKFORD	RICHARD D & SHERI L BLACKFORD
B0073	BODIN	MAINSTAR-FBO NICHOLAS BODIN
B0074	BODIN	NICHOLAS BODIN
B0075	BODIN	PROV. TR GP-FBO NICHOLAS BODIN IRA
B0077	BOELTER	DOUGLAS L & SHEILA A BOELTER
B0078	BOICE	THE GEORGE D & LORRAINE BOICE JOINT LT
B0080	BOWLES	SCOT D & ANDREA L BOWLES
B0082	BRACKMAN	JAMES R & KATHLEEN A BRACKMAN
B0088	BRINK	JANET P BRINK RT 01/19/94-JANET BRINK TR
B0089	BRINK	ROGER W BRINK RT 01/19/94-ROGER BRINK TR
B0090	BROAD	GOLDSTAR TR CO-FBO MAAME B BROAD IRA
B0091	BRODIE	PAULA BRODIE RT-EVAN BRODIE TTEE
B0092	BRODIE	PROV. TR GP-FBO EVAN BRODIE IRA
B0093	BRODIE	THE EVAN BRODIE RT
B0096	BROWER	PROV. TR GP-FBO ROY BROWER IRA
B0097	BROWER	PROV. TR GP-FBO ROY BROWER SEP IRA
B0099	BROWN	DR ANDREA & DARRELL BROWN
B0100	BRUCE	IRA SVCS TR CO-CFBO HOWARD W BRUCE IRA
B0104	BTJ	THE BTJ TR DTD 10/13/15
B0109	BURKHOLDER	CHARLES L & PATRICIA J BURKHOLDER

B0110	BURNS	DANIEL T & AICIA R BURNS
B0111	BURNS	MARY K BURNS
B0112	CABLE	PROV. TR GP-FBO THOMAS M CABLE IND C A
B0114	CAMPBELL	PROV. TR GP-FBO BRIAN E CAMPBELL IRA
B0115	CANTERO	MAINSTAR-FBO RICHARD CANTERO
B0116	CANYON CREEK	CANYON CREEK 401K PLAN
B0117	CARDOSI	PROV. TR GP-FBO THOMAS CARDOSI IRA
B0121	CARSON	JOHN & SHIRLEY CARSON LT
B0122	CASHING	PROV. TR GP-FBO RELIABLE CHK CASHING IRA
B0125	CATO	STEPHEN & JACKLYN CATO
B0126	CF INVESTMENTS	CF INVESTMENTS
B0128	CHATHAM	HOOD III & LAURA R CHATHAM
B0131	CHIVERS	DARRIS CHIVERS
B0132	CHIVERS	MAINSTAR-FBO DARRIS CHIVERS
B0133	CHOATE-PIERCE	LANA CHOATE-PIERCE
B0137	CLARK	EQUITY TRUST-FBO KATHLEEN PAGE CLARK IRA
B0138	CLARK	PROV. TR GP-FBO KATHLEEN PAGE CLARK IRA
B0139	CLARK	THOMAS A CLARK
B0142	CODY	KATHLEEN S CODY
B0143	CODY	MAINSTAR-FBO KATHLEEN S CODY
B0144	COFFEY/GODINEZ	VICTOR COFFEY III & EVANGELINE GODINEZ
B0148	COLLINS	MICHAEL W & ALICIA L COLLINS
B0151	CONG. IMERI ZVI	CONGREGATION IMERI ZVI
B0152	CONG. KEREN V'YOEL	CONGREGATION KEREN V'YOEL MOISHE
B0155	COOK	CURTIS R & DEBORAH E COOK
B0156	COOPER	DONALD M COOPER
B0157	COOPER	MAINSTAR-FBO DONALD M COOPER
B0161	COSTA	CHARLES D & PAMELA L COSTA
B0166	CRAIGIE	PROV. TR GP-FBO DONALD F CRAIGIE IRA
B0167	CREATIONS IN LUCITE	CREATIONS IN LUCITE INC
B0170	CURTIS	HORIZON TR CO-FBO ALFRED CURTIS ROTH IRA
B0171	DAHMS	PROV. TR GP-FBO WILLIAM R DAHMS IRA
B0173	DAMMANN	MAINSTAR-FBO ALEEN DAMMANN
B0174	DAMMANN	PROV. TR GP-FBO WALTER DAMMANN IRA
B0175	DANIELS	PROV. TR GP-FBO BRADLEY D DANIELS IRA
B0176	DANNER	AMERICAN EST&TR FBO EVELYN J DANNER
B0177	DAUGHERTY	PROV. TR GP-FBO JAMES&SUSAN DAUGHERTY ICA
B0178	DAVIS	RALEIGH BRITTE & SYLVIA V DAVIS
B0179	DAVIS	STEVEN J & KATHLEEN N DAVIS TR
B0184	DEJARNETT	PROV. TR GP-FBO FRANCES DEJARNETT IRA
B0185	DeLEON	DANIEL DeLEON JR
B0187	D'ERAMO	ANTONINO & MARISA D'ERAMO
B0189	DEWEY	ROBERT & GRETCHEN H DEWEY
B0191	DIAZ	BARRY DIAZ
B0195	DOI	PROV. TR GP-FBO DAVID T DOI IRA
B0196	DOLAN	STEPHEN DOLAN & DEBORAH MAGARO-DOLAN
B0197	DORFMAN	PROV. TR GP-FBO HOWARD DORFMAN IRA
B0198	DORMAGEN	JACKIE DORMAGEN
B0200	DORSCH	STEVE & GRACE LEE DORSCH
B0202	DOWDY	TIMOTHY W DOWDY
B0203	DRISCOLL	GEORGE MICHAEL & MARYELLEN R DRISCOLL

B0205	DUBOIS	PROV. TR GP-FBO WALLACE DUBOIS IRA
B0211	DUNBAR	PROV. TR GP-FBO RANDY L DUNBAR IRA
B0212	DURYE	DWIGHT J & KATHLEEN C DURYE
B0213	DUVALL	MAINSTAR-FBO LINDA DUVALL
B0216	EDWARDS	PROV. TR GP-FBO HARRY P EDWARDS IRA
B0217	EICKHOLTZ	RICHARD A & PATRICIA A EICKHOLTZ
B0226	ERICKSON	PROV. TR GP-FBO MICHAEL J ERICKSON IRA
B0232	FARRELL	MICHAEL J FARRELL
B0233	FARRELL	PROV. TR GP-FBO MICHAEL FARRELL IRA
B0235	FAULKNER	PROV. TR GP-FBO PRISCILLA FAULKNER IRA
B0237	FEISTHAMEL	PROV. TR GP-FBO ANTHONY FEISTHAMEL JR IRA
B0238	FERNANDES	JUDITH FERNANDES
B0240	FLANINGAN	PROV. TR GP-FBO REBECCA D FLANINGAN IRA
B0242	FLOURNOY	RICKY TODD FLOURNOY
B0243	FLOYD	PROV. TR GP-FBO STEPHEN D FLOYD IRA
B0244	FOWLER	ROYCE L & DORA A FOWLER
B0247	FRANZESE	ANTHONY FRANZESE
B0248	FREDRICKSON	KENNETH G FREDRICKSON
B0249	FREDRICKSON	PROV. TR GP-FBO KENNETH G FREDRICKSON IRA
B0252	FRIED	DORIS A FRIED
B0257	FULTON	HORIZON TR CO-FBO BRET R FULTON IRA
B0258	FURFARI	JAMES C & AMY S FURFARI
B0260	GAFFNEY	PROV. TR GP-FBO ROBERT F GAFFNEY IRA
B0261	GALANIS	PETER & MARY ELLEN GALANIS
B0263	GAMBOCORTO	MAINSTAR-FBO FRANK GAMBOCORTO
B0265	GANSTER	GLENNA & JOHN GANSTER JTWROS
B0267	GEDDES	MAINSTAR-FBO JOHN GEDDES
B0268	GERHARDT	PROV. TR GP-FBO ANNETTE L GERHARDT IRA
B0269	GILBO	IRA SVCS TR CO-CFBO WALTER H GILBO
B0271	GOLDBERG	PROV. TR GP-FBO LESLIE GOLDBERG IRA
B0274	GRAHAM	DOUGLAS F GRAHAM
B0277	GRATOPP	WILLIAM GRATOPP
B0278	GRAY	LINDA L GRAY
B0279	GREENE	MAINSTAR-FBO MICHAEL R GREENE
B0280	GREENWOOD	MAINSTAR-FBO GARY GREENWOOD
B0281	GREGORY	MELVIN W GREGORY
B0282	GRESS	CAROL S GRESS
B0283	GRESS	MARCUS F & CAROL S GRESS
B0288	GROVES	SCOTT A & RHONDA N GROVES
B0291	GUINLE	IRA SVCS TR CO-CFBO MICHAEL GUINLE IRA
B0296	HALIM	USAMA SABRY AWAD HALIM
B0297	HALL	PROV. TR GP-FBO ROBERT M HALL IRA
B0298	HALL	RONA S HALL RT U/A 02/18/15
B0300	HARBERT	PROV. TR GP-FBO DAVID L HARBERT IRA
B0301	HARDT	THE JON & MARGARET A HARDT LT
B0302	HARPER	SCOTT E & ROBIN P HARPER
B0304	HARVEY	HORIZON TR CO-FBO DEBRA HARVEY IRA
B0305	HARVEY	JON C & DEBRA A HARVEY
B0306	HAYNES	HAYNES FT
B0307	HEAD	PROV. TR GP-FBO GINA MARIE HEAD IRA
B0308	HECKMAN	PROV. TR GP-FBO HAROLD E HECKMAN IRA

B0309	HELGESON	PROV. TR GP-FBO STAN HELGESON IRA
B0310	HELLUMS	MAINSTAR-FBO DON HELLUMS
B0311	HELVEY	PROV. TR GP-FBO DENNIS D HELVEY IRA
B0312	HENRY	DIANE D HENRY
B0314	HERRERA	DAVID HERRERA
B0315	HESPEN	JEAN M & ROBERT K HESPEN
B0316	HICKEY	EDWARD S JR & VALERIE A HICKEY
B0318	HIGGS	PROV. TR GP-FBO RONALD HIGGS IRA
B0319	HIGGS	PROV. TR GP-FBO WINNIE HIGGS IRA
B0320	HILBERT	STEVEN F & MARY B HILBERT
B0321	HILL	PROV. TR GP-FBO MARVIN HILL IRA
B0322	HINES	BOBBY & CHRISTINE HINES LT 10/16/06
B0324	HINES	HINES RET SOLO 401K FBO BOBBY D HINES JR
B0325	HINES	HINES RET SOLO 401K FBO CHRISTINE HINES
B0328	HOEM	MIDLAND NL-FBO EDWARD HOEM
B0332	HOOD	MICHAEL HOUSTON HOOD
B0333	HOOKS	THE HOOKS FLT, ROY & ROSE HOOKS
B0334	HOPKINS	THE STEPHEN D HOPKINS TR
B0335	HORNING	PROV. TR GP-FBO ALLEN HORNING IRA
B0336	HORNING	PROV. TR GP-FBO MARY E HORNING IRA
B0337	HOUSTON	DOUGLAS H & LISA D HOUSTON
B0339	HOWELL	JOE C HOWELL
B0341	HOYER	IRA SVCS TR CO-CFBO KIRSTEN HOYER IRA
B0342	HOYER	KIRSTEN HOYER
B0347	HURTADO	RICARDO HURTADO
B0349	INSURANCE EDUC.	INSURANCE EDUCATIONAL FOUNDATION
B0350	INZER	PROV. TR GP-FBO ROBERT W INZER IRA
B0352	ISHAM	PETER M & AMI ISHAM
B0353	ISHAM	PROV. TR GP-FBO AMI ISHAM IRA
B0354	ISHAM	PROV. TR GP-FBO PETER M ISHAM IRA
B0355	JACOBS	PROV. TR GP-FBO PAZ JACOBS IRA
B0356	JACOBS	PROV. TR GP-FBO ROBERT JACOBS IRA
B0358	JERVE	IRA SVCS TR CO-CFBO BRUCE D JERVE IRA
B0359	JERVE	THE BRUCE D & MARLYS JERVE TR
B0361	JILEK	DANIEL G JILEK
B0362	JILEK	GEORGE D JILEK
B0366	JONES	JAMES A JONES
B0373	KAFFENBERGER	THE KAFFENBERGER FLT DTD 08/19/16
B0374	KAISER	PROV. TR GP-FBO JANEEN KAISER IRA
B0376	KARPOV	ALEXANDRE KARPOV
B0378	KAUFMAN	DAVID KAUFMAN
B0379	KAUFMAN	SARAH KAUFMAN RT
B0380	KAZEL	IRA SVCS TR CO-CFBO DAVID KAZEL
B0381	KEAN	MAINSTAR-FBO DAVID K KEAN
B0382	KELLEY-WINDERS	PROV. TR GP-FBO ANNA F KELLEY-WINDERS IRA
B0383	KELLY	JOHN K & SHEILA A KELLY
B0385	KERNIER/NEBUS	HELENA KERNIER & LINDA NEBUS
B0386	KERSTING	THE DIANNE KERSTING LT 02/03/00
B0387	KERSTING	THE MARK KERSTING LT 02/03/00
B0389	KIRKLAND	IRA SVCS TR CO-CFBO WILLIAM KIRKLAND IRA
B0390	KIRKLAND	WILLIAM J KIRKLAND

B0392	KLOPFENSTEIN	TODD L KLOPFENSTEIN
B0393	KNIGHT	MAINSTAR-FBO PATRICIA KNIGHT
B0394	KOBOBEL	PROV. TR GP-FBO RODNEY KOBOBEL IRA
B0395	KOEHN	LARRY & SARAH KOEHN
B0396	KOEHN	MAINSTAR-FBO SARAH KOEHN
B0397	KOELLER	PROV. TR GP-FBO ROBIN KOELLER IRA
B0400	KONCZEY	PROV. TR GP-FBO CAROLINE KONCZEY IRA
B0401	KONRAD	DOUGLAS E & KATHLENE M KONRAD
B0405	KORNBLUM	ERIC D KORNBLUM
B0407	KOSARICK	FRANK E KOSARICK
B0413	KRUPKA	JAMES & TIANYI KRUPKA
B0414	KRUPKA	PROV. TR GP-FBO JAMES KRUPKA IRA
B0415	KRUPKA	PROV. TR GP-FBO TIANYI KRUPKA IRA
B0416	KUEHNERT	STEVEN G KUEHNERT
B0417	KUSH	MAINSTAR-FBO MIKE KUSH
B0418	KWAN	THE KWAN FT DTD 02/24/89
B0419	LAFFITE	CARLOS LAFFITE
B0420	LAKER	CAMPBELL & IRIS LAKER
B0422	LANGE	PROV. TR GP-FBO RICHARD H LANGE IRA
B0424	LAUTER	JOHN & PHYLLIS LAUTER
B0426	LEBLANC	FREDERICK WARREN LEBLANC
B0427	LEE	RICHARD Y LEE MD
B0429	LEHMAN	WILLIAM F LEHMAN
B0430	LEMPEREUR	KAREN M LEMPEREUR
B0431	LEMPEREUR	PROV. TR GP-FBO KAREN M LEMPEREUR IRA
B0434	LEON	PROV. TR GP-FBO DANIEL DE LEON JR IRA
B0435	LETTS	LOEL K & BARBARA JO LETTS
B0436	LEVY	FRANK H LEVY
B0437	LEVY	THE LEVY FT-RENE & PILAR LEVY TTES
B0439	LITTLEFIELD	DAVID LITTLEFIELD
B0440	LOFTUS	JOHN C & NANCY K LOFTUS
B0441	LOGERO	PROV. TR GP-FBO BARBARA LOGERO IRA
B0442	LOGERO	PROV. TR GP-FBO LARRY LOGERO IRA
B0443	LONG	JACQUELINE R LONG
B0444	LOVE	PROV. TR GP-FBO AIMEE L LOVE IRA
B0445	LUCAS	PROV. TR GP-FBO THOMAS J LUCAS IRA
B0450	LYTLE	PROV. TR GP-FBO LINDA L LYTLE IRA
B0451	MACHADO	BARBEE MACHADO
B0453	MADSEN	PROV. TR GP-FBO STERLING MADSEN ICA
B0455	MAGARO	PROV. TR GP-FBO ANTOINETTE MAGARO IRA
B0456	MAHABIR	LYNETTE P & PAUL K MAHABIR
B0458	MALIANNI	ALFRED S & GAIL E MALIANNI RLT 03/27/14
B0459	MALINOWSKI	PROV. TR GP-FBO RICH/ELIZ. MALINOWSKI ICA
B0460	MALINOWSKI	PROV. TR GP-FBO RICHARD MALINOWSKI IRA
B0465	MARTIN	PROV. TR GP-FBO ANNE MARIE MARTIN IRA
B0466	MARTIN	W R MARTIN TTEE PRINCETON FINANCIAL 401K
B0467	MARTINEZ	ERNEST A JR & STEPHANIE MARTINEZ JTWROS
B0468	MARTINEZ	GOLDSTAR TR CO-FBO PAUL H MARTINEZ IRA
B0469	MARTINEZ	PAUL H & MARY ANN MARTINEZ JTWROS
B0470	MASON	MICHAEL MASON
B0471	MASTON	ROY E III & CYNTHIA L MASTON

B0472	MATTHEWS	JOHN K MATTHEWS
B0473	MAXIM INSURANCE	PROV. TR GP-FBO MAXIM INSURANCE GROUP ICA
B0474	MCCALLUM	PROV. TR GP-FBO WILLIAM MCCALLUM IRA
B0475	MCCALLUM	WILLIAM & DEBRA ANN MCCALLUM
B0476	MCCARTHY	JAMES J MCCARTHY
B0477	MCCARTHY	PROV. TR GP-FBO JAMES J MCCARTHY IRA
B0479	MCCAULEY	DANIEL & GLENDA CHERYL MCCAULEY
B0481	MCCAULEY	MAINSTAR-FBO DANIEL MCCAULEY
B0484	MCDONALD	LARRY R MCDONALD
B0485	MCDONALD	STANLEY C & HOMEIRA M MCDONALD
B0489	MCINTYRE	IRA SVCS TR CO-CFBO TIMOTHY MCINTYRE IRA
B0490	MCKAY	GEORGE & JEANNETTE MCKAY
B0493	MEEHAN	KEVIN B & BARBARA B MEEHAN
B0495	MEKUS	THE MEKUS 2007 RT
B0496	MELTON	LIBERTY TR CO-FBO LAURA D MELTON IRA
B0499	MERRITT	LAWRENCE & JO ANN MERRITT
B0500	MESCHER	STEPHEN L & MARY E MESCHER
B0502	MICHELSON	PROV. TR GP-FBO GARY MICHELSON IRA
B0503	MICKSCH	MAINSTAR-FBO ALLAN MICKSCH
B0504	MIDASH	JOHN & SANDRA MIDASH
B0507	MILLER	GLENN C & FELICITY K MILLER
B0508	MILLER	PROV. TR GP-FBO DARRELL L MILLER IRA
B0509	MILLER	PROV. TR GP-FBO STEPHEN W MILLER IRA
B0510	MILLER	PROV. TR GP-FBO STEVEN E MILLER IRA
B0514	MITCHELL	IRA SVCS TR CO-CFBO SCOTT E MITCHELL
B0515	MITCHELL	STEPHEN R MITCHELL
B0518	MONAHAN	MONAHAN LT
B0519	MONAHAN	PROV. TR GP-FBO ANNE MONAHAN ROTH IRA
B0520	MONAHAN	PROV. TR GP-FBO JOHN MONAHAN ROTH IRA
B0529	MPO INVESTMENT	MPO INVESTMENT TR
B0531	MULLINS	LAURI K MULLINS
B0532	MULLINS	LIBERTY TR CO-FBO LAURI MULLINS IRA
B0533	MUNOZ	PROV. TR GP-FBO ALBERT R MUNOZ IRA
B0535	MYERS	PROV. TR GP-FBO CHERYL MYERS IRA
B0538	NEDBALEK	ROBERT L & ELIZABETH D NEDBALEK
B0544	NIELSON	THE NIELSON FT
B0546	NUYTS	THE MICHAEL NUYTS RT
B0552	O'DONNELL	O'DONNELL R/A TR
B0556	OTT	PROV. TR GP-FBO BARRY C OTT IRA
B0557	PACLEBAR	PROV. TR GP-FBO JOSEPH J PACLEBAR IRA
B0558	PACLEBAR	PROV. TR GP-FBO SUSANNE M PACLEBAR IRA
B0560	PARKER	JERRY L & MARY M PARKER
B0561	PARKER	PROV. TR GP-FBO DOUGLAS PARKER IRA
B0562	PASTER	KIMBERLY & BRADLEY PASTER
B0563	PATEL	JAYANTI M & SHOBHANA J PATEL
B0564	PAUL	PROV. TR GP-FBO MICHAEL K PAUL IRA
B0565	PEACHEY	PROV. TR GP-FBO NORMAN R PEACHEY IRA
B0568	PERFETTI	PROV. TR GP-FBO THOMAS J PERFETTI IRA
B0569	PERSING	MAINSTAR-FBO JENNIFER PERSING
B0573	PETERSEN	ARTHUR V & GERALDINE L PETERSEN
B0577	PETRIE	LARRY E & CHARLOTTE M PETRIE

B0578	PEVLER	LT OF BETTY JEAN PEVLER TR 12/23/16
B0579	PIAZZA	PROV. TR GP-FBO DEBORAH A PIAZZA IRA
B0581	PIERCE	DAVID M PIERCE
B0583	PIERCE	THE DEBORAH M PIERCE LT DTD 04/18/15
B0584	PINNEY	CT PINNEY FLP
B0586	PLANK	IRA SVCS TR CO-CFBO ELLEN E PLANK IRA
B0587	PLANK	IRA SVCS TR CO-CFBO JOHN H PLANK
B0589	PLUSKA	TR UNDER THE WILL OF EUGENIA PLUSKA
B0590	POEHLER	JOSEPH G POEHLER
B0593	POULSON	LISA POULSON
B0594	POULSON	MARK & LISA POULSON
B0595	PREBYL	GARY PREBYL
B0596	PRESLEY	GOLDSTAR TR CO-FBO RICHARD W PRESLEY INH
B0597	PRESLEY	GOLDSTAR TR CO-FBO RICHARD W PRESLEY IRA
B0598	PRESSON	E WYNN & ANDREA L PRESSON
B0599	PRESSON	PROV. TR GP-FBO ANDREA PRESSON ROTH IRA
B0600	PRESSON	PROV. TR GP-FBO ELLIS W PRESSON IRA
B0604	PRISCO	PROV. TR GP-FBO LISA A PRISCO IRA
B0605	PROPP	LIBERTY TR CO-FBO WILLIAM D PROPP IRA
B0606	PROPP	WILLIAM D PROPP
B0611	PURVIS	IRA SVCS TR CO-CFBO CHARLES R PURVIS IRA
B0613	PYNES	THE ESTATE OF PATRICIA PYNES
B0615	RADOSEVIC	GOLDSTAR TR CO-FBO RICHARD RADOSEVIC
B0616	RADOSEVIC	GOLDSTAR TR CO-FBO RICHARD RADOSEVIC IRA
B0617	RADOSEVIC	THE RADOSEVIC FT
B0618	RAHALSKI	MAINSTAR-FBO MATTHEW J RAHALSKI
B0620	RAMAH NAVAJO	RAMAH NAVAJO CHAPTER
B0621	RAMION	RAMION INC
B0623	RANIERI	KEVIN WILLIAM & MARYBETH ANN RANIERI
B0627	REED	PROV. TR GP-FBO DAVID W REED IRA
B0631	REED/FLARITY	DAVID W REED & KATHLEEN M FLARITY
B0632	REESE	CLAUDE T REESE SR
B0633	REESE	DOROTHY E REESE
B0634	REHM	ROBERT S & DOROTHY K REHM
B0639	REPASKY	PROV. TR GP-FBO WILLIAM REPASKY IRA
B0640	REQUEJO	PROV. TR GP-FBO ADOLFO REQUEJO IRA
B0641	REQUEJO	PROV. TR GP-FBO XIOMARA REQUEJO IRA
B0642	RESSEGUIE	ROBERT RESSEGUIE
B0646	ROBERTSON	PROV. TR GP-FBO CONRAD ROBERTSON IRA
B0647	ROBERTSON	PROV. TR GP-FBO KIMBERLY ROBERTSON IRA
B0648	ROBERTSON	ROBERTSON FT DTD 12/23/92
B0649	ROBINSON	IRA SVCS TR CO-CFBO GUILFORD A ROBINSON
B0650	RODRIGUEZ	BENJAMIN JR & FRANCESCA M RODRIGUEZ
B0651	RODRIGUEZ	RODRIGO S & FLORA M RODRIGUEZ
B0654	ROMAIN	GERARD ROMAIN MD IRREV TR
B0655	ROSENBLATT	RONALD K ROSENBLATT
B0656	ROSENTHAL	LEWIS ROSENTHAL
B0657	ROSIKIEWICZ	JOSEPHINE ROSIKIEWICZ RT DTD 09/01/16
B0658	ROTH	SUNWEST TR CHERYL D ROTH IRA
B0659	ROTH	SUNWEST TR RANDAL L ROTH IRA
B0660	ROTHENGASS	PAUL J ROTHENGASS JR

B0661	ROTTENSTEIN	AARON ROTTENSTEIN
B0662	ROUSE	JIM ROUSE
B0663	RUSH	JARRET RUSH
B0668	RYAN	JOHN M RYAN JR
B0669	SABAGH	ESSAM SABAGH
B0670	SAMPLE	PROV. TR GP-FBO WILLIAM SAMPLE IRA
B0671	SAN MIGUEL	OLIVIA G & LUIS G SAN MIGUEL
B0672	SAN MIGUEL	PROV. TR GP-FBO LUIS G SAN MIGUEL IRA
B0673	SAN MIGUEL	PROV. TR GP-FBO SHANNON SAN MIGUEL IRA
B0675	SASSER	ABE & PAULETTE SASSER
B0676	SASSER	ABE SASSER
B0679	SCARBROUGH	STAN & JOYCE SCARBROUGH
B0680	SCARBROUGH	STAN SCARBROUGH
B0681	SCHIFF	MAINSTAR-FBO SHERRIE SCHIFF
B0683	SCHMELZ	BERNICE A & GARY W SCHMELZ
B0685	SCHNOTALA	IRA SVCS TR CO-CFBO DONALD SCHNOTALA IRA
B0687	SCHOUTEN	NEAL R SCHOUTEN
B0689	SCHWARTZ	BRUCE SCHWARTZ
B0691	SEAY	PROV. TR GP-FBO DELORES M SEAY IRA
B0697	SETIAN	PETER SETIAN
B0698	SETO	FOON LUN SETO & MEE KIU CHAN-SETO RLT
B0699	SHERBY	LINDA SHERBY TR
B0700	SHERIDAN	THE DIANA LLYN SHERIDAN CHAR REMAINDER TR
B0701	SHIPLEY	MAINSTAR-FBO LINDA R SHIPLEY
B0702	SHIPLEY	MAINSTAR-FBO STEPHEN D SHIPLEY
B0704	SICKLES	ENTRUST GRP FBO JACQUELINE T-SICKLES
B0705	SIEFRING	CHARLES F & JEAN A SIEFRING
B0707	SILVER	HOWARD SILVER
B0708	SILVER	PROV. TR GP-FBO HOWARD SILVER IRA
B0709	SILVER	WILLIAM & KAREN SILVER
B0710	SIMMONS	CHARLIE & LORA KIM SIMMONS
B0711	SIMMONS	CHARLIE SIMMONS
B0713	SIMMONS	LIBERTY TR CO-FBO CHARLIE J SIMMONS IR
B0716	SMITH	LISA E & BRIAN S SMITH
B0717	SMITH	MAINSTAR-FBO PEGGY SMITH
B0718	SMITH	PROV. TR GP-FBO JANICE S SMITH IRA
B0719	SMITH	RUTH A SMITH
B0721	SOCIE	CARMELA L SOCIE
B0723	SOUDER	MERLE & NANCY SOUDER
B0724	SPANGLER	THE SPANGLER FT DTD 09/16/16
B0729	STAMMEN	KENNETH L & PATRICIA R STAMMEN
B0731	STECK	PROV. TR GP-FBO PHILLIPE J STECK IRA
B0732	STEINHAEUFEL	PROV. TR GP-FBO ROYLENE STEINHAEUFEL I IR
B0735	STOLBA	GOLDSTAR TR CO-FBO HEATHER L STOLBA
B0736	STOLBA	GOLDSTAR TR CO-FBO RANDY D STOLBA
B0741	STRICKLAN	LYNN & KAY STRICKLAN
B0742	STRICKLAN	MAINSTAR-FBO KAY HARBER STRICKLAN
B0743	STRICKLAN	MAINSTAR-FBO LYNN DAVID STRICKLAN
B0749	TAYLOR	LIBERTY TR CO-FBO GARY TAYLOR IRA
B0750	TAYLOR	MAINSTAR-FBO STEVEN K TAYLOR
B0751	TAYLOR	MAINSTAR-FBO SUSAN J TAYLOR

B0753	TAYLOR	ROBERT & SUSAN TAYLOR
B0754	TAYLOR	THE STEVEN K & SUSAN J TAYLOR LT
B0755	TERRY	IRA SVCS TR CO-CFBO BRUCE A TERRY IRA
B0757	THAMER	PROV. TR GP-FBO JEANNE L THAMER IRA
B0758	THOMAS	ELIZABETH J THOMAS LT
B0759	THOMAS	PROV. TR GP-FBO MARSHA THOMAS IRA
B0760	THOMPSON	MAINSTAR-FBO BRAD A THOMPSON
B0764	TONG	PROV. TR GP-FBO LIVINGSTON & P TONG ICA
B0765	TRUMBLY	WARREN & LINDA TRUMBLY LT
B0767	TUCKER	RONALD C & MARTHA C TUCKER RFT
B0769	TYMKOWYCH	PROV. TR GP-FBO JOSEPH P TYMKOWYCH IRA
B0770	UBERUAGA	PAUNEE & PHILIP J UBERUAGA JR
B0771	UBERUAGA	PAUNEE UBERUAGA
B0772	VALDEZ	SHERRY VALDEZ
B0773	VALENTINE	HORIZON TR CO-FBO KAREN K VALENTINE IRA
B0777	VELIYATHIL	JUDY & PAUL VELIYATHIL
B0778	VERSEPUT	PROV. TR GP-FBO JERRY VERSEPUT IRA
B0779	VERTEX PROPERTY	VERTEX PROPERTY HOLDINGS LLC
B0781	VERWERS	IRA SVCS TR CO-CFBO WILLIAM VERWERS
B0782	VISCUSO	GREGG VISCUSO
B0783	WALKER	JACK O WALKER
B0785	WALLMAN	GERALD E WALLMAN
B0786	WALTERS	DONNA G WALTERS
B0787	WALTERS	PROV. TR GP-FBO DONNA G WALTERS IRA
B0790	WATERS	ELIZABETH WATERS
B0792	WEIDENFELD	WEIDENFELD LT DTD 02/17/95
B0793	WEIGHTON	E NICOLL WEIGHTON
B0794	WEISHAAR	PROV. TR GP-FBO RICHARD M WEISHAAR IRA
B0796	WERMUTH	MAINSTAR-FBO BRUCE M WERMUTH
B0798	WETZEL	CO NATL BNK-FBO GARY WETZEL IRA CNB1008
B0799	WHEELER	ANN HOLLINGSWORTH WHEELER
B0800	WHITE	MARK C & MELANIE R WHITE
B0801	WHITE	PATRICIA T WHITE
B0803	WHITING	VON WHITING
B0804	WIEGMAN	PROV. TR GP-FBO GARY M WIEGMAN IRA
B0805	WILDER	THOMAS & WENDY WILDER
B0807	WILHELM	BARBARA A WILHELM
B0808	WILHELM	IRA SVCS TR CO-CFBO BARBARA WILHELM IRA
B0809	WILHELM	IRA SVCS TR CO-CFBO BARBARA WILHELM ROTH
B0811	WILLIAMS	IRA SVCS TR CO-CFBO MARTIN T WILLIAMS IRA
B0813	WILSON	AL H JR & DEBORA KAYE WILSON
B0815	WILSON	PROV. TR GP-FBO ROY A WILSON JR IRA
B0817	WIN	THE WIN FT DTD 01/28/14
B0818	WINDEY	DEBORAH WINDEY
B0821	WONG	HORIZON TR CO-FBO ERIC WONG IRA
B0822	WONG	SHELLEY & ERIC WONG
B0823	WORWAG	RANDALL S WORWAG TR-RANDALL WORWAG TTE
B0824	YAMATE	MAINSTAR-FBO GLENN YAMATE
B0828	YOUNG	D&A YOUNG FAMILY LLC
B0829	YOUNG	DALE A & ANA T YOUNG
B0830	YOUNG	PROV. TR GP-FBO DALE A YOUNG IRA

B0833	ZAVERI	AMEET & JASMINE ZAVERI
B0835	ZHANG/PENG	LIJIAN ZHANG & XINGRUI PENG
B0836	ZIMMERER	ALAN ZIMMERER
BX001	BURNS	JOHN J & LORI A BURNS
BX002	BURNS	JOHN R BURNS TR
BX005	GOLTZ	PROV. TR GP-FBO LARRY GOLTZ IRA
BX010	INSURANCE RESOURCES	INSURANCE RESOURCES INC, 401K PSP
BX014	KAUFMAN	SEYMOUR KAUFMAN
BX015	KAUFMAN	SEYMOUR KAUFMAN RT
BX020	THAMER	O GOWAN & JEANNE L THAMER
BX021	THAMER	PROV. TR GP-FBO ORVILLE G THAMER IRA
C0002	CATHCART	JAMES & CAROLYN CATHCART
C0003	COX	JOANNE COX
C0004	DOYLE	JUDITH C DOYLE LT DTD 07/31/09
C0005	EVERS	CAITLIN A EVERS
C0006	GOLDBAUM	EDWARD & JENNIFER GOLDBAUM
C0007	GOODBURLET	MAINSTAR-FBO RICHARD GOODBURLET
C0008	GUDE	CHRISTOPHER P GUDE TR UAD 12/05/01
C0017	MOSELEY	WILLIAM MOSELEY
C0019	O'BRIEN	MARIE F O'BRIEN
C0020	PHILLIPS	PROV. TR GP-FBO KIM PHILLIPS IRA
C0021	RENTERIA	ADELA RENTERIA
C0022	SASSER	SASSER TESTAMENTARY TR FOR KENDYL CATHERS
C0025	SKEEN	RICH SKEEN
C0026	STEBNER	WAYNE & SANDRA K STEBNER
C0027	STELZER-GRAV	VICKIE J STELZER-GRAV
C0028	TOURNEY	JOHN A TOURNEY
C0029	WOLFORD	LELAND WOLFORD
CX001	KNOWLES	KNOWLES FOUNDATION INC