

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

In re:

Case No. 8:24-bk-00676-RCT

THE CENTER FOR SPECIAL NEEDS
TRUST ADMINISTRATION, INC.,

Chapter 11

Debtor.

**CHAPTER 11 TRUSTEE’S MOTION TO APPROVE (I) WIND-DOWN AND
TERMINATION OF OPERATIONS OF THE DEBTOR, (II) RESIGNATION OF THE
DEBTOR AS TRUSTEE OF TRUSTS, (III) APPROVE PROCEDURES TO APPOINT
CPT INSTITUTE, INC. AS SUCCESSOR TRUSTEE OF THE TRUSTS, AND (IV)
APPROVE FORM AND MANNER OF OPT-OUT NOTICE FOR
APPOINTMENT OF CPT INSTITUTE, INC. AS SUCCESSOR TRUSTEE**

Michael Goldberg, the Chapter 11 Trustee (“Chapter 11 Trustee”), by and through undersigned counsel, pursuant to 11 U.S.C. § 105, respectfully requests that the Court approve (i) the wind-down and termination of operations of the Debtor, The Center for Special Needs Trust Administration, Inc., (ii) the resignation of the Debtor as trustee of the trusts, (iii) procedures to appoint CPT Institute, Inc. (“CPT”) as successor trustee of the trusts, and (iv) the form and manner of (a) notice to opt-out of the appointment of CPT as successor trustee (the “Opt-Out Notice”) in the form attached hereto as **Exhibit A** and (b) notice of the Trustee’s anticipated resignation to all Non-Pooled Trust Beneficiaries in the form attached hereto as **Exhibit B** (the “Opt-In Notice”). In support of this Motion, the Chapter 11 Trustee would show the Court as follows:

Summary of Relief Requested

Through this Motion, the Chapter 11 Trustee seeks to wind down and terminate the operations of the Debtor, authorize the Debtor to resign as trustee of the trusts, and approve

procedures to appoint CPT, or another third party, as successor trustee so that he can transition the laborious management of over 2,100 special needs trusts to a new trustee and focus on litigation that brings back assets for the benefit of the estate and the Beneficiaries. All Beneficiaries will have the option of choosing their own successor trustee if they choose not to transition their trust to the Chapter 11 Trustee's proposed trust administrator, CPT.

This Motion encapsulates months of work to find a third-party resource to ensure the Beneficiaries' rights, interests, and trust res are managed appropriately. The Chapter 11 Trustee believes that this Motion is in the best interests of the estate, its Beneficiaries, the few non-beneficiary creditors, and all other parties in interest.

For purposes of this Motion, and to assist each Beneficiary to determine how his or her Trust will be treated, the Chapter 11 Trustee refers parties in interest to **Exhibit C** attached hereto, which lists each Trust by Beneficiary number, indicates whether such trust is Pooled or Non-Pooled, and indicates the general extent to which each Trust is compromised.

A. Debtor Background

1. On February 9, 2024, The Center for Special Needs Trust Administration, Inc. (the "Debtor") filed a voluntary Chapter 11 petition (Doc. 1).

2. On March 8, 2024, the U.S. Trustee filed an Expedited Motion for Order Directing the United States Trustee to Appoint a Chapter 11 Trustee by Agreement of the Debtor (Doc. 88). The Court granted the U.S. Trustee's Motion by Order dated March 11, 2024 (Doc. 93).

3. On March 21, 2024, the Court entered its Order Approving Appointment of Chapter 11 Trustee, appointing Michael Goldberg as Chapter 11 Trustee (Doc. 109).

4. The Debtor is a Florida Non-Profit Corporation recognized as tax-exempt pursuant to 501(c)(3) of the Internal Revenue Code that administers pooled trusts and other forms of special needs trusts.

5. The Debtor is the trustee or co-trustee of numerous special needs trusts, including both pooled trusts (the “Pooled Trusts”) and non-pooled trusts (the “Non-Pooled Trusts” and, together with the Pooled Trusts, the “Trusts”) for approximately 2,000 beneficiaries, many of whom suffer from various levels of disability (the “Beneficiaries”). As of August 31, 2024, the Center was overseeing approximately 2,028 trusts, including 1,261 pooled trusts, 755 individual stand-alone trusts, and 12 other non-pooled trusts.

6. Certain Trusts were funded by settlements which are confidential. Other Trusts and settlements involve minors. The Debtor’s primary service as trustee of the Trusts is to manage the Trusts, maintain records for assets managed by third-party investment managers, respond to requests for distributions from Beneficiaries, and make distributions in a manner that still ensures that the applicable beneficiary meets the income and asset thresholds to qualify for certain public assistance benefits such as Medicaid, Social Security, or Supplemental Security Income. The Debtor’s services help to ensure that Beneficiaries maintain their qualification for these critical public assistance benefits.

7. Each Beneficiary has his or her own trust account or sub-trust account (each a “Trust Account”), which reflects the specific assets in the respective Beneficiary’s Trust, or in the case of a pooled Trust, the specific assets allocated to the Beneficiary’s sub-trust account. Other than the purported Loan (as defined and discussed below), the Trust investments are delegated by the Trustee and managed by different financial advisory companies, not the Debtor itself.

8. As the Debtor outlined in its Case Management Summary, the Debtor's leadership discovered that approximately \$100,000,000.00 of funds from Beneficiaries and the Debtor itself was loaned to Boston Financial Group ("BFG"), a group controlled by the Debtor's founder Leo Govoni ("Govoni"), which loan remains outstanding in an amount of not less than \$154,170,786.50 (the "Loan"). *See* Adv. Proc. No. 8:24-ap-00139-RCT, Doc. 23. The improper transfers of these funds have left over 1500 trust accounts either partially or fully compromised. The Debtor filed this case for the purpose of, *inter alia*, pursuing claims against responsible parties with the goal of recovering the transferred funds and other assets.

9. Based on filings to date in this case and additional preliminary forensic analysis,¹ the Debtor has determined that approximately 1,520 of the Trust Accounts are compromised to some extent (the "Compromised Trust Accounts"). It also appears that the remaining 508 Trust Accounts have no exposure to the transfers and are completely invested in legitimate financial products, with their investment accounts being managed by institutional financial advisory firms.

10. Since the bankruptcy case and the appointment of the Chapter 11 Trustee, the Debtor has been operating under Trust Distribution Procedures Orders (*see e.g.*, Doc. 313). These orders provide, in part, that the Debtor can continue to issue trust payments to Beneficiaries, including to those Beneficiaries whose funds have been wholly compromised if such payments are for critical needs such as utilities and caregiver payments. The Chapter 11 Trustee has been authorized to advance up to \$30,000.00 per month (in total, not per beneficiary) as a loan against compromised trust accounts ("Critical Expense Loan").

11. The Debtor's CRO, NPerspective, and the Chapter 11 Trustee and his professionals, have been assisting the Debtor and its employees with trust administration and business operations.

¹ The Chapter 11 Trustee has hired Kapila Mukamal as its forensic accountant to further investigate the Debtor's initial findings and determine, to the extent it is able, the true nature and extent of the loss to each Beneficiary.

However, the Debtor's resources are limited, and the Chapter 11 Trustee must find a successor trustee for the trusts.

12. The Chapter 11 Trustee surveyed and interviewed trust administrators across the country. CPT was the most viable option for various reasons, including the fact that it is qualified to transact business and administer trusts in 48 states, has the ability to take over all the Pooled Trusts, and will either accept appointment as successor trustee, or, at a minimum, provide consultation and resources to beneficiaries in furtherance of securing a successor trustee following the Center's resignation as trustee, for all of Debtor's other Trusts. The Chapter 11 Trustee believes CPT is the best alternative to serve as successor trustee, as set forth below.

B. Transition of Trust Administration

13. Since his appointment, the Chapter 11 Trustee has been working on a plan to transition the administration of the Trusts to an independent third party capable of assuming responsibility for the administration of all 2,000 plus Trusts currently administered by the Debtor. After conducting due diligence on potential third parties to serve as successor trustee, the Chapter 11 Trustee has selected CPT Institute, Inc. for this role.

14. CPT Institute, Inc. is a Florida Non-Profit Corporation that serves as a national nonprofit trustee for the administration of pooled special needs trusts. The Chapter 11 Trustee, on behalf of the Debtor, proposes to transition administration of all of the Debtor's pooled trusts to CPT, with CPT being appointed as successor trustee, subject to any Beneficiary's right to opt out of having CPT appointed successor trustee in favor of a successor trustee of his or her choosing. The Chapter 11 Trustee, on behalf of the Debtor, further proposes to transition administration of any of the Debtor's individual non-pooled trusts that expressly consent to CPT's appointment as successor trustee, subject to CPT's evaluation of the trust instrument and acceptance of such

appointment. Any individual non-pooled trust that fails to expressly consent to CPT's successor appointment will be provided CPT's contact information for the option to receive additional consultation and resources related to future appointment of a successor trustee, but must otherwise find a new trust administrator.

15. Before selecting CPT, the Chapter 11 Trustee and his representatives investigated alternatives and conducted extensive due diligence on CPT, including interviewing the officers of CPT and its counsel, reviewing its financial records, conducting public records searches, conducting searches for litigation involving CPT, and confirming CPT's qualification to conduct business as a trustee in the administration of pooled special needs trusts in 48 states.² The Chapter 11 Trustee's due diligence has uncovered no reported misconduct by, or litigation involving, CPT. However, the Chapter 11 Trustee cannot and does not make any guarantees with respect to CPT, and all Beneficiaries are entitled to opt out of the appointment of CPT as successor trustee, in the manner described below, and select an alternative successor trustee of their Trusts.

16. Further, the Chapter 11 Trustee discloses that CPT has indicated that it may hire certain of the Debtor's employees, some of whom have worked for the Debtor in the past.

(i) Successor Trustee Fees and Costs

CPT has agreed to charge according to the following reduced fee schedules for those trusts that it is appointed as successor trustee:

Pooled Special Needs Trust Administration Fees³

Trust Account Setup	\$ 0 waived
Balance less than \$100,000 no structured settlement or MSA ⁴	\$ 50 monthly
Balance less than \$100,000 with structure settlement or MSA	\$100 monthly

² CPT does not operate in New Mexico or Connecticut, though none of the Beneficiary's Trusts are located in New Mexico. Beneficiaries in Connecticut will be instructed to consider Plan of Connecticut, which is approved and regulated by the State of Connecticut.

³ CPT **does not** collect a fee from invested funds.

⁴ MSA means "Medicare Set Aside."

All accounts with balance over \$100,000	\$150 monthly
Money Management Fee (percentage of funds under management)	.60 %

**Individual Special Needs Trusts Eligible for Conversion to
Pooled Special Needs Trust Administration Fees⁵**

Trust Account Setup	\$500 One Time ⁶
Monthly Administration Fee	\$150 monthly
Money Management Fee (percentage of funds under management) ⁷	.60 %

Pooled Income Trust Administration Fees⁸

Trust Account Setup	\$0 waived by board
Monthly Deposit	Monthly Fee
\$0 to \$300	\$25
\$301 to \$600	\$35
\$601 to \$900	\$45
\$901 to \$1,200	\$70
\$1,201 to \$1,700	\$85
\$1,701 to \$2,200	\$105
\$2,201 to \$2,700	\$140
\$2,701 to above	\$200

(ii) Transition of Pooled Trusts

17. The Debtor shall resign as trustee for the Pooled Trusts and CPT shall be appointed as successor trustee for *all* Pooled Trusts, subject to each Beneficiary's right to opt out as described below.

18. The order authorizing this transition by this Court shall clarify that each Beneficiary for whom a successor trustee is appointed for its Trust, whether it be CPT or an alternative third-party trust provider, shall unless otherwise requested, automatically assign his or her litigation rights back to the Chapter 11 Trustee upon appointment of a successor trustee, which is necessary to allow the Chapter 11 Trustee to continue litigation efforts in this case.

⁵ CPT **does not** collect a fee from invested funds.

⁶ Applicable only to trusts with more than \$50,000 in assets.

⁷ The investment firm custody agent chosen by the CPT board charges money management fees. Proprietary or trail fee investment products are prohibited. Statements provided quarterly, online activity and balances portal access provided.

⁸ If funds accumulate over \$25,000 dollars, a Pooled Special Needs Trust will need to be created.

19. The effective date of CPT's appointment as successor trustee of the Pooled Trusts shall be no later than ***December 31, 2024*** (the "Effective Date").

(iii) Pooled Trust Opt-Out Procedure

20. Upon the entry of an order granting this Motion, each Beneficiary of the Pooled Trusts will be provided the opportunity to opt out of such successor appointment for their Trusts by executing the "Opt-Out Notice," a copy of which is annexed hereto as **Exhibit A**, and delivering a copy of such notice to:

If by First-Class Mail:

The Center for Special Needs Trust Administration, Inc.
Opt Out Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
P.O. Box 4419
Beaverton, OR 97076-4419

If by Hand Delivery or Overnight Mail:

The Center for Special Needs Trust Administration, Inc.
Opt Out Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd.
Beaverton, OR 97005

If Electronically:

Click on the link **Opt-Out Notice** under **Case Actions** on the case information page. The case information page link is below.

<https://dm.epiq11.com/centerforspecialneedstrustadministration/>

no later than November 22, 2024 (the "Opt-Out Notice Period"), in the manner set forth in the Opt-Out Notice.

21. Within five (5) business days after entry of an order approving this Motion, or as soon as practicable thereafter, the Chapter 11 Trustee will cause the Opt-Out Notice to be served on the following parties or their respective counsel, if known: (a) the United States Trustee for the Middle District of Florida (the "U.S. Trustee"); (b) counsel to the Committee; (c) all of the

Beneficiaries of Pooled Trusts; and (d) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002.

22. Should a Beneficiary desire to opt out of having CPT appointed as successor trustee, the Beneficiary may look to the following resources who have been made aware that Beneficiaries may be seeking assistance:

- Special Needs Alliance (<https://www.specialneedsalliance.org/>);
- Academy of Special Needs Planners (<https://specialneedsanswers.com/about-us>);
- National Academy of Elder Law Attorneys (<https://www.naela.org/>); and
- National Elder Law Foundation (certified elder law attorneys) (<https://nelf.org/>).

23. Each individual trust and/or each Beneficiary of an individual stand-alone (non-Pooled Trust) shall opt-out or seek a replacement trustee at his or her own peril. Neither the Chapter 11 Trustee, the Debtor, the Committee, nor any of their agents, attorneys, representatives, employees, directors, officers, successors, and assigns, shall be responsible or liable for any and all actions, causes of action, suits, claims, demands, liabilities, obligations, damages, costs, and expenses, resulting from any Beneficiaries taking such action. All beneficiaries will be provided with legal resources and contact information of pro bono legal counsel to facilitate their trust transfers. **ANY BENEFICIARY CONSIDERING OPTING OUT OR REPLACING THE DEBTOR AS TRUSTEE IS ENCOURAGED TO CONSULT WITH LEGAL COUNSEL BEFORE DOING SO TO AVOID RISK OF LOSS OF MEANS-TESTED GOVERNMENTAL BENEFITS OR ADVERSE LEGAL CONSEQUENCES.**

(iv) Transition of Non-Pooled Trusts

24. Non-Pooled Trusts must be evaluated separately due to the unique nature of their trust agreements and the state law applicable to each trust. Each Beneficiary of a Non-Pooled

Trust may consider CPT as a successor trustee or, at its option, move his or her Trust to a new third party administrator. Subject to and upon Court order requested by the Chapter 11 Trustee, CPT shall be compensated up to \$500 per non-pooled trust instrument to evaluate the legal and economic feasibility of CPT's assumption of successor trustee duties of each Non-Pooled Trust. CPT has agreed to waive the \$500 fee for reviewing any trust with a principal account balance of less than fifty thousand dollars (\$50,000.00).

25. Specifically, CPT will have an attorney review the existing individual trust agreement regarding replacing the Debtor as trustee and advise whether CPT can become the successor trustee. If some reason exists that CPT will not or cannot accept appointment as successor trustee, a written report will be provided to the Beneficiary explaining the procedure for appointing a successor trustee, along with a referral to attorneys in the beneficiary's state who can assist in replacing the Debtor as trustee. In reviewing each existing Non-Pooled trust agreement, these steps will be followed:

- a. **Provide Notice of Trustee's Anticipated Resignation.** Written notice of the Trustee's anticipated resignation (*i.e.*, the "Opt-In Notice") will be provided to all Non-Pooled Trust Beneficiaries in the form attached as **Exhibit B**. Subject to CPT's review and acceptance of such appointment pursuant to the process detailed below, the Opt-In Notice will provide each Beneficiary with the option to either elect CPT as its successor trustee or appoint a third-party successor trustee via the Opt-In Notice. Further, the Opt-In Notice will inform the Beneficiary that his trust instrument will be subject to CPT's review process (outlined below) to the extent the Beneficiary either fails to either opt-

in or designate a competent, able, and willing alternative successor trustee no later than November 22, 2024.

- b. Review the Trust Agreement:** An attorney appointed by CPT will examine the Non-Pooled trust agreement to determine if a written procedure exists for replacing the Debtor as trustee. The review will focus primarily on whether: (1) the trust document provides a procedure for appointing a successor trustee and whether that procedure requires a court petition, and (2) the trust document is silent on the procedure, thereby defaulting to the applicable state's probate code.
- c. Directed Trust Consideration:** An attorney for CPT will also review whether the trust is a Directed Trust. This type of trust requires the use of a financial advisor or a third party who directs the trustee to take certain actions. CPT will not be the trustee of a Directed Trust. CPT will only accept a Directed Trust if the Beneficiary (or some third party) is able and willing to unwind the Directed Trust and allow CPT to become the full trustee, oversee the trust assets, and have its investment advisors (currently Charles Schwab or Merrill Lynch) manage the trust funds. If the trust document requires the trust agreement to be a Directed Trust, then CPT will alert the Beneficiary that a new trustee must be appointed and advise how that procedure must occur.
- d. Transfer to Pooled SNT:** An attorney will also review whether the individual Non-Pooled trust agreement would be better suited for a pooled Special Needs Trust (Pooled SNT). In some cases, moving the assets into a pooled trust could be more beneficial for the Beneficiary, for example, if the individual trust has

restrictions, is inefficient to manage, or greater protections exist in a pooled setting. The option to convert to a pooled SNT will reside solely with the Beneficiary.

- e. **Identify Legal Impediments:** An attorney will also review whether the individual trust has any legal restrictions in its trust documents that could prevent CPT from accepting appointment as successor trustee, which could include restrictive terms regarding the trustee's role, the investments allowed, fees charged, or any mandatory provisions that may conflict with CPT's operating procedures.
- f. **CPT's Capability to Accept Appointment as Successor Trustee:** After reviewing each trust agreement and identifying any legal or operational constraints, the attorney for CPT will determine whether CPT can legally and practically accept the appointment as successor trustee. If so, the Beneficiary will receive a written opinion describing the procedure, and upon acceptance by the Beneficiary, CPT will proceed with the Beneficiary to replace the Debtor as successor trustee. The order granting this Motion entered by the Bankruptcy Court shall be sufficient to appoint CPT as successor trustee without further action or approval of any state court or other state, federal or local governmental or regulatory agencies. *See Glickstein v. Sun Bank/Miami*, 922 F.2d 666 (11th Cir. 1991) (the probate exception applies only to statutory diversity jurisdiction, not to federal question jurisdiction); *Goerg v. Parungao*, 844 F.2d 1562 (11th Cir. 1988) (the probate exception "has no bearing on federal question jurisdiction, the jurisdiction invoked in bankruptcy cases."); *Fisher v. PNC Bank, N.A.*, 2 F.4th 1352, 1356 (11th Cir. 2021) (explaining that the probate exception applies in only three circumstances: ([1] the probate or annulment of a will; [2] the administration

of a decedent's estate; and [3] disposing of property that is in the custody of the state probate court.).

g. Provide Written Procedure if CPT Cannot Accept Appointment as Successor

Trustee: If, after reviewing the agreement, CPT cannot accept the appointment as successor trustee, the attorney will provide the Beneficiary with a written procedure for appointing a successor trustee. This will include:

- A summary of the steps required as per the trust agreement.
- Recommendations on finding a suitable trustee.
- Clear guidance on navigating the process of requesting or appointing a new trustee, including any court involvement, if necessary.

26. If, after a review and evaluation of the respective Non-Pooled Trust instruments, CPT deems itself competent and able to accept successor trustee appointment, such Beneficiaries shall be provided written notice of CPT's acceptance of trustee appointment with necessary documentation to effectuate the same.

(v) Non-Pooled Trust Opt-In Procedure

27. Upon the entry of an order granting this Motion, each Beneficiary of a Non-Pooled Trust will be provided with notice of his or her option to either elect CPT as its successor trustee or appoint a third-party successor trustee via the Opt-In Notice, a copy of which is annexed hereto as **Exhibit B**, and delivering a copy of such notice to:

If by First-Class Mail:

The Center for Special Needs Trust Administration, Inc.
Opt In Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
P.O. Box 4419
Beaverton, OR 97076-4419

If by Hand Delivery or Overnight Mail:

The Center for Special Needs Trust Administration, Inc.
Opt In Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd.
Beaverton, OR 97005

If Electronically:

Click on the link **Opt-Out Notice** under **Case Actions** on the case information page. The case information page link is below.

<https://dm.epiq11.com/centerforspecialneedstrustadministration/>

no later than November 22, 2024 (the “Opt-In Notice Period”), in the manner set forth in the Opt-In Notice.

28. Within five (5) business days after entry of an order approving this Motion, or as soon as practicable thereafter, the Chapter 11 Trustee will cause the Opt-In Notice to be served on the following parties or their respective counsel, if known: (a) the United States Trustee for the Middle District of Florida (the “U.S. Trustee”); (b) counsel to the Committee; (c) all of the Beneficiaries of Non-Pooled Trusts; and (d) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002.

29. Should a Beneficiary desire to opt out of having CPT appointed as successor trustee, the Beneficiary may look to the following resources who have been made aware that Beneficiaries may be seeking assistance:

- Special Needs Alliance (<https://www.specialneedsalliance.org/>);
- Academy of Special Needs Planners (<https://specialneedsanswers.com/about-us>);
- National Academy of Elder Law Attorneys (<https://www.naela.org/>); and
- National Elder Law Foundation (certified elder law attorneys) (<https://nelf.org/>).

30. To the extent necessary, all rights are reserved for each Beneficiary, CPT, and the Chapter 11 Trustee to return to this Court, or proceed to any court of competent jurisdiction, to seek such supplemental orders or guidance necessary to facilitate those trust transfers deemed more complicated or incapable of being transferred pursuant to the procedures set forth above.

(vi) Trust Accounts and Distributions of Trust Residual

Fully Compromised Trust Accounts

31. Beneficiaries with fully compromised Trusts whose current balances are \$0 are collectively referred to as the “Fully Compromised Trusts.” Beneficiaries with Fully Compromised Trusts who do not opt-out will also be transitioned over to CPT for management purposes only, though CPT does not plan on opening trust accounts for Fully Compromised Trusts until a trust is funded by a Beneficiary or the Chapter 11 Trustee makes *pro rata* distributions to Beneficiaries following his recovery efforts. If, upon notice of interim distributions, a Beneficiary has opted out and has chosen a third-party trust administrator, the Chapter 11 Trustee will coordinate the transfer of distributions to the appropriate third-party successor trustee.

32. When the Chapter 11 Trustee recovers sufficient funds to make a distribution to Beneficiaries, the Chapter 11 Trustee will provide a schedule identifying the basis upon which such distributions will be made.

33. Upon the Effective Date, the Critical Expense Loan will be terminated. Beneficiaries who have previously relied on these advances will need to make alternative arrangements for payment of their critical needs. For Medicare/Medicaid purposes, Fully Compromised Trusts will be considered exhausted.

Partially Compromised Trust Accounts

34. If a Beneficiary with a partially compromised account, (i.e., some funds are held in protected third-party accounts, and other funds were invested in the “Loan” and are currently unavailable for distribution (“Partially Compromised Trust”), elects to opt out of having CPT administer a Trust, the Chapter 11 Trustee’s professionals will review the Debtor’s trust ledgers to reconcile the bank/brokerage account statements of that particular Trust prior to transferring any Trust balance. Provided the Chapter 11 Trustee is satisfied with his professional’s reconciliation of an account, the Chapter 11 Trustee will make arrangements to transfer all of such Beneficiary’s funds held in third-party investment accounts to CPT or to any third-party successor trustee selected by the Beneficiary in his or her opt-out form (subject to such successor trustee’s acceptance).

35. To reduce the likelihood of overpayment on a Partially Compromised Trust account, the Chapter 11 Trustee’s professionals will have the discretion to transfer less than one hundred percent (100%) of such compromised Trust’s balance, with such amount constituting a claim owed by the Debtor to the Trust upon the Chapter 11 Trustee’s recovery of assets in this Bankruptcy Case.

36. The Chapter 11 Trustee cannot say with complete certainty that a Trust’s total balance (incorporating all bank and brokerage account transactions) is accurate. To the extent necessary, the Chapter 11 Trustee reserves the right to issue true-up distributions following recovery of assets to the estate. If any adjustments to a Trust Account balance need to be made after the transfer of a Trust to a successor trustee other than CPT, those accounts will be trued up when the Chapter 11 Trustee makes a distribution pursuant to Court order or a Chapter 11 plan.

Uncompromised Trusts

37. Few of the Trusts were not compromised at all by the Debtor's and its employees' bad acts. Upon the Effective Date, the Chapter 11 Trustee will make arrangements to transfer all of such Beneficiary's funds held in third-party investment accounts to CPT or to any third-party successor trustee selected by the Beneficiary in his or her opt-out form (subject to such successor trustee's acceptance).

(vii) Donations by CPT to the Debtor for Use for Tax-Exempt Charitable Purposes.

38. In exchange for the transition of Trusts by the Debtor to CPT, CPT agrees to donate the following amounts to the Debtor, which funds shall be used by the Debtor for tax-exempt, charitable purposes (*i.e.*, the donated funds will be segregated and earmarked for the *pro rata* payment to Beneficiaries on account of his or her losses pursuant to a confirmed chapter 11 plan or further order of the Bankruptcy Court).

- \$140,000 per year for three (3) years if the Debtor initially transitions 75% or more of the trusts to CPT.
- \$100,000 per year for three (3) years if the Debtor initially transitions 50% to 74.99% of the trusts to CPT.
- \$75,000 per year for three (3) years if the Debtor initially transitions less than 50% of the trusts to CPT.

39. For all Trusts where CPT is to be appointed as successor trustee, the Debtor shall retain all rights to residual death benefits of any Beneficiary that has died prior to the December 31, 2024. For all Trusts where CPT is appointed as successor trustee, CPT will retain all rights to residual death benefits pursuant to 42 U.S.C. § 1396p(d)(4)(C).

40. If a Beneficiary chooses to opt out of having CPT appointed as successor trustee of their Trust, any third party chosen by the Beneficiary shall be bound by the provisions of this Order with respect to the division of residual death benefits and recognize the successor trustee's interest in and rights to receive the residual death benefits pursuant to 42 U.S.C. § 1396p(d)(4)(C).

(viii) Retention of Claims by Chapter 11 Trustee

41. For all Trusts, whether transitioned to CPT or a third-party successor trustee, unless specifically requested by a Beneficiary in writing, the Chapter 11 Trustee shall automatically retain all rights and standing in his capacity both as Trustee of the Trusts and Chapter 11 Trustee of the Debtor to pursue Litigation Claims⁹ on behalf of the Beneficiaries and the bankruptcy estate and make distributions to them through this bankruptcy case. In addition, as of the Effective Date of the transition of each Trust to CPT or such other successor trustee, each Beneficiary shall be deemed to have automatically assigned to the Chapter 11 Trustee all right to pursue Litigation

⁹ Litigation Claims shall mean all claims, actions, choses in action, causes of action, suits, debts, dues, sums of money, accounts, rights to payment, reckonings, bonds, bills, specialties, controversies, variances, trespasses, damages, judgments, third-party claims, counterclaims and cross claims (including, but not limited to, any Chapter 5 avoidance or recovery actions under the Bankruptcy Code or avoidance or recovery claims recognized under any applicable state law) whether known or unknown, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured and whether assertable directly or derivatively in law, equity, or otherwise. Litigation Claims include, without limitation, those which are: (i) property of the bankruptcy estate under and pursuant to section 541 of the Bankruptcy Code; (ii) for subrogation and contribution; (iii) for turnover; (iv) for avoidable transfers and preferences under and pursuant to sections 542 through 550 and 553 of the Bankruptcy Code or any applicable state law; (v) to determine the extent, validity and priority of liens and encumbrances; (vi) for surcharge under section 506(c) of the Bankruptcy Code; (vii) for subordination under section 510 of the Bankruptcy Code; (viii) related to federal or state securities laws; (ix) direct or derivative claims or causes of action of any type or kind; (x) against any and all current and/or former officers and directors of the Debtor or any affiliates thereof; (xi) for breach of fiduciary duty or aiding and abetting breach of fiduciary duty; (xii) under and pursuant to any policies for insurance, including for bad faith, maintained by the Debtor, including, without limitation, any liability insurance policy; (xiii) for theft of corporate opportunity; (xiv) for collection on accounts, accounts receivables, loans, notes receivables or other rights to payment; (xv) for the right to seek a determination by the Bankruptcy Court of any tax, fine or penalty relating to a tax, or any addition to a tax, under section 505 of the Bankruptcy Code; (xvi) which arise under or as a result of any action of the Bankruptcy Code; (xvii) for common law torts or aiding and abetting common law torts; (xviii) contract or quasi contract; (xix) derivative based; (xx) statutory claims; (xxi) arise out of or are related in any way to actions or claims pending as of the Effective Date; (xxii) for negligence including professional negligence; (xxiii) for unjust enrichment; (xxiv) to disallow or subordinate any proof of claim filed in the Bankruptcy Case; (xxv) to recover an avoidable transfer from any mediate or subsequent transferee; or (xxvi) any claim held or assertable by the Chapter 11 Trustee or any Beneficiary.

Claims on his or her behalf against third parties. This assignment shall be self-effectuating without the need for further documentation.

(ix) Wind-Down of the Debtor

42. As part of the Debtor's wind-down, all of its employees will be officially terminated on the Effective Date. CPT will have the option to interview and offer employment to any former employees that it desires. Notwithstanding, CPT has no obligation to hire any former employee of the Debtor.

43. Further, on the Effective Date, all liens of the Debtor on certain real property, vehicles, and other assets titled in the name of the Beneficiaries will be transferred to CPT or a third-party successor trustee if a Beneficiary chooses to opt out of having CPT appointed as successor trustee. If any liens were improperly placed, CPT and/or the Chapter 11 Trustee will take other and further actions as necessary to rectify the impropriety with input from each Beneficiary.

44. The winding down of the Debtor and assignment of the Trusts to a successor trustee will alleviate the estate from incurring administrative expenses for the continued administration of the Trusts, including paying the Debtor's 20-plus employees, paying for the extensive administrative work of the CRO, N-Perspective (Bill Long), and the Chapter 11 Trustee's counsel's oversight over the trust administration process.

(x) No Liability for CPT

45. CPT shall not be liable for any acts, malfeasance, negligence, or wrongdoing committed by the Debtor or any of its professionals or employees for acts arising prior to the Effective Date. However, CPT shall be liable for any of its actions arising out of or related to its administration of the Trusts from and after the Effective Date.

Relief Requested

46. By this Motion, the Trustee seeks entry of an order substantially in the form attached as **Exhibit D** granting this Motion.

Basis for Relief Requested

47. Section 105(a) authorizes the Court to issue “any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” Section 105(a) is intended “to assure the bankruptcy courts[’] power to take whatever action is appropriate or necessary in aid of the exercise of its jurisdiction.” 2 Collier on Bankruptcy ¶ 105.01 (16th ed.). Further, 28 U.S.C. § 1334 gives the bankruptcy court “exclusive jurisdiction of all the property, wherever located, of the debtor as of the commencement of [its] case, and of property of the estate.” “The broad jurisdictional grant in section 1334(e) is implemented in part by section 105, which gives the court the power to ‘issue any order, process or judgment that is necessary or appropriate to carry out the provisions of [title 11].’” 2 Collier on Bankruptcy ¶ 105.02[2] (16th ed.).

48. Particularly in Chapter 11 cases, “Section 105 is often used to meet the particular needs of individualized debtors so that the general provisions of chapter 11 can provide relief in appropriate cases” (2 Collier on Bankruptcy ¶ 105.02[4] (16th ed.)) including the approval of contracts or agreements entered into by the debtor or trustee. *See In re Reserve Production, Inc.*, 232 B.R. 899 (Bankr. E.D. Tex. 1999) (approving entry into a joint prosecution agreement by liquidating trustee with respect to a certain adversary proceeding); *In re Ashford Hotels, Ltd.*, 235 B.R. 734 (S.D.N.Y. 1999) (approving Chapter 7 trustee entering into a litigation funding agreement). Here, the unique circumstances of this Chapter 11 case warrant the Court’s exercise

of its equitable powers under § 105 to approve the appointment of successor trustees for the Trusts and the wind down of the Debtor's operations.

49. Upon the Effective Date, administrative expenses to the bankruptcy estate will be substantially reduced and the transition of the Trusts to CPT or another successor trustee will allow the Chapter 11 Trustee to focus on litigation and the recovery of funds for the benefit of the estate and the Beneficiaries.

50. Further, as an accommodation to the estate and Beneficiaries, CPT has agreed to assist the Chapter 11 Trustee with finding a new successor trustee for all Non-Pooled Trusts that CPT is not appointed as successor trustee. No Beneficiary will be left out of this process, and it is the intent of the Chapter 11 Trustee and CPT to ensure that each Trust is adequately administered on and after the Effective Date.

51. Having the administration of the Trusts handled by a third party, rather than the Debtor, will permit the Chapter 11 Trustee and his professionals to focus solely on recovery of assets for the Compromised Trusts, rather than also having to deal with trust administration issues that arise. It will also reduce the costs of administering the estate, including legal fees, by tens of thousands of dollars per month.

52. The plan set forth in this Motion provides a clear path to the conclusion of the Chapter 11 Trustee's role in administering the Trusts, gives assurance to Beneficiaries that their Trusts will be administered by a successor trustee, and paves the way for the Chapter 11 Trustee to focus on confirming a liquidating plan and recovering assets for the estate. Having a clear path now should give Beneficiaries confidence that their long-term needs are being met.

53. Based on the foregoing, the Chapter 11 Trustee submits that approval of the procedures set forth in this Motion is in the best interests of the Debtor, its estate and creditors,

and is based upon sound, reasoned and informed business judgment warranting this Court's approval.

C. Approval of Form and Manner of Opt-Out and Opt-In Notices

54. Within five (5) business days after entry of the an order approving this Motion, or as soon as practicable thereafter, the Chapter 11 Trustee will cause the Opt-Out and Opt-In Notices to be served on the following parties or their respective counsel, if known: (a) the U.S. Trustee; (b) counsel the Committee; (c) all of the Beneficiaries and other creditors; and (e) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002.

55. The Chapter 11 Trustee believes that the Opt-Out and Opt-In Notices are fair and reasonable, provide sufficient notice to the Beneficiaries of the transition of their Trusts to CPT, and provide certainty to all parties in interest regarding their obligations and rights with respect thereof. Accordingly, the Chapter 11 Trustee requests that the Court approve the Opt-Out Notice in the form attached hereto as **Exhibit A** and the Opt-In Notice in the form attached hereto as **Exhibit B**.

WHEREFORE, the Trustee requests this Court enter an order substantially in the form attached hereto as **Exhibit D** authorizing the Chapter 11 Trustee to wind down and terminate the operations of the Debtor, approve the procedures for appointment of CPT or a third party as successor trustee of the Trusts, approving the Opt-Out Notice, and providing for such other and further relief as to the Court deems just.

Dated: October 4, 2024.

Respectfully submitted,

By: /s/ Steven R. Wirth

Steven R. Wirth

Florida Bar No.: 170380

Email: steven.wirth@akerman.com

Raye C. Elliott

Florida Bar No.: 18732

Email: raye.elliott@akerman.com

401 East Jackson Street, Suite 1700

Tampa, Florida 33602

Telephone: (813) 223-7333

Facsimile: (813) 223-2837

*Counsel for Chapter 11 Trustee, Michael
Goldberg*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on October 4, 2024, I filed a true and correct copy of the foregoing with the United States Bankruptcy Court for the Middle District of Florida using the Court's CM/ECF system, which will serve copies on all counsel of record. Additionally, Epiq Corporate Restructuring, LLC will cause a true and correct copy of the foregoing document to be served on all Beneficiaries and other creditors of the Debtor and will file a certificate of service with the Court.

/s/Steven R. Wirth

Attorney

Exhibit A

**OPT-OUT NOTICE
POOLED SPECIAL NEEDS TRUST ACCOUNTS**

IMPORTANT NOTICE:

You are receiving this notice because The Center for Special Needs Trust Administration, Inc. (the “Center”) will resign on December 31, 2024 as the trustee of a pooled special needs trust for which you have been named as a beneficiary. CPT Institute, Inc. (“CPT”) will assume future trust administration unless you opt-out before **November 22, 2024** by filling out the opt-out form on page 2.

About CPT Institute, Inc.

CPT is a third-party charitable nonprofit trustee that operates nationally in forty-eight states. You can learn more about CPT on its website: www.cptinstitute.org/the-center

Trustee Fees¹

Trust Account Setup	\$ 0 waived
Balance less than \$100,000 no structured settlement or MSA ²	\$ 50 monthly
Balance less than \$100,000 with structure settlement or MSA	\$100 monthly
All accounts with balance over \$100,000	\$150 monthly
Money Management Fee (percentage of funds under management) ³	.60 %

If you consent to CPT's appointment as successor trustee, you may visit their website at www.cptinstitute.org/the-center to complete the OPT-IN electronic form. Alternatively, you can contact them directly at 813-687-8818 or via email at join@cptcharity.org.

A CPT staff member will contact you regarding the next steps to finalize the transition of your trust's administration after November 22, 2024.

If you desire to initiate the transfer of your trust administration to CPT prior to November 22, 2024, you can contact CPT directly at the following to expedite the process:

Telephone: 813-687-8818
Email: join@cptcharity.org
URL: www.cptinstitute.org/the-center

¹ CPT **does not** collect a fee from invested funds.

² Medicare Set Aside.

³ Money Management Fees are paid to True Link, a third-party investment firm/custody agent selected by CPT. Proprietary or trail-fee investment products are prohibited. Following CPT's appointment as successor trustee, online access to trust activities and balances will be provided. Investment Statements are also provided quarterly.

I. ELECTION TO OPT-OUT AND APPOINTMENT OF ALTERNATIVE SUCCESSOR TRUSTEE

In furtherance of my election to opt-out of the administration of my Trust by CPT Institute, Inc., I desire, direct, and consent to the appointment of the successor trustee identified below for future administration of my Trust:

☐

I **opt-out** of the appointment of CPT as my successor trustee and instead desire, direct, and consent to the appointment of the successor trustee identified below for future administration of my pooled Trust:

Desired Successor Trustee: _____

Address of Desired Successor Trustee : _____

Telephone of Desired Successor Trustee: _____

Email of Desired Successor Trustee: _____

II. BENEFICIARY INFORMATION

1. Full Legal Name of Beneficiary: _____

2. Signature of Beneficiary, trustee, legal representative, or party authorized to act on behalf of such

Beneficiary: _____

3. Date of Execution: _____

4. Email of Beneficiary: _____

5. Email of Legal representative authorized to act on behalf of beneficiary: _____

6. Telephone Number: _____

7. Address of Beneficiary: _____
Address

City State ZIP Code Country

8. Address where duplicate notice should be sent: _____
Address

City State ZIP Code Country

Please be advised that you have until November 22, 2024 to deliver this Opt-Out Notice to all Notice Parties listed below. Your Opt-Out Notice must be actually delivered to the Notice Parties by First Class Mail, Hand Delivery, Overnight Mail, or Electronically by this date to be considered valid. All fields above, including Beneficiary Information and accurate third-party trustee information, must be filled out to effectuate a valid opt-out if opting out of the automatic appointment of CPT as successor trustee. Failure to opt-out by the date provided in this notice, or refusal of any identified desired successor trustee, will result in the transfer of your trust administration from the Center to CPT.

NOTICE PARTIES AND CONTACT INFORMATION:

If by First-Class Mail:

The Center for Special Needs Trust Administration, Inc.
Opt Out Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
P.O. Box 4419
Beaverton, OR 97076-4419

If by Hand Delivery or Overnight Mail:

The Center for Special Needs Trust Administration, Inc.
Opt Out Notice Processing Center
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd.
Beaverton, OR 97005

If Electronically:

Click on the link **Opt-Out Notice** under **Case Actions** on the case information page. The case information page link is below.

<https://dm.epiq11.com/centerforspecialneedstrustadministration/>

Exhibit B

**NOTICE OF TRUSTEE RESIGNATION FOR
NON-POOLED SPECIAL NEEDS TRUST ACCOUNTS AND
ELECTION OF SUCCESSOR TRUSTEE (OPT-IN/OPT-OUT)**

IMPORTANT NOTICE

You are receiving this notice because The Center for Special Needs Trust Administration, Inc. (the “Center”) will resign on December 31, 2024, as the trustee of a trust for which you have been named as a beneficiary. To avoid interruption in the administration of your trust, you must elect a successor trustee no later than **November 22, 2024** by filling out the successor trustee election form on page 2.

Failure to elect an eligible successor trustee by **November 22, 2024**, will result in a review of your trust by an attorney to evaluate options for the succession of your trust administration, including the possible appointment of CPT Institute, Inc. (“CPT”) as your successor trustee. If your account is \$50,000 or more, a one-time charge of \$500 will be paid to the attorney out of your trust for this review. If your account is under \$50,000, no charge will be imposed for this review. Following the legal review of your trust, you will be notified of your options to transition your trust to an eligible successor trustee, such as CPT. If CPT can serve as your successor trustee, a member of the CPT team will contact you directly to initiate the transfer of your trust administration. If CPT cannot accept your trust, it will provide you with a written report on the steps needed to find a new trustee with recommendations for services to assist you in your search.

About CPT Institute, Inc.

CPT is a third-party charitable nonprofit trustee that operates nationally in forty-eight states. You can learn more about CPT on its website: www.cptinstitute.org.

Individual Special Needs Trusts Administration Fees¹

Trust Account Setup (if account is \$50,000 or more)	\$500
Trust Account Setup (if account under \$50,000)	\$0
Monthly Administration Fee	\$150 monthly
Money Management Fee (percentage of funds under management) ²	.60 %

If you desire to initiate the transfer of your trust administration to CPT before November 22, 2024, you can contact CPT directly at the following to expedite the process:

Telephone: 813-687-8818
Email: join@cptcharity.org
URL: www.cptinstitute.org/the-center

¹ CPT **does not** collect a fee from invested funds.

² The investment firm custody agent chosen by the CPT board (True Link) charges money management fees. Proprietary or trail fee investment products are prohibited. Statements provided quarterly, online activity and balances portal access provided.

I. ELECTION OF SUCCESSOR TRUSTEE

Subject to the eligibility and acceptance of my elected appointment by the successor trustee identified below, I desire, direct, and consent to the appointment of the successor trustee identified below for the future administration of my Trust as follows:

☐

OPT-IN: I elect CPT as my successor trustee for future administration of my non-pooled trust.

☐

OPT-OUT: I elect the following alternative successor trustee identified below for future administration of my non-pooled trust:

Desired Successor Trustee: _____

Address of Desired Successor Trustee : _____
Address

City State ZIP Code Country

Telephone of Desired Successor Trustee: _____

Email of Desired Successor Trustee: _____

II. BENEFICIARY INFORMATION

1. Full Legal Name of Beneficiary: _____

2. Signature of Beneficiary, trustee, legal representative, or party authorized to act on behalf of such
Beneficiary: _____

3. Date of Execution: _____

4. Email of Beneficiary: _____

5. Email of Legal representative authorized to act on behalf of
beneficiary: _____

6. Telephone Number: _____

7. Address of Beneficiary: _____
Address

City State ZIP Code Country

8. Address where duplicate notice should be sent: _____
Address

City State ZIP Code Country

Please be advised that you have until November 22, 2024 to deliver this Beneficiary Election of Successor Trustee Form (the “Election”) to all Notice Parties listed below. Your Election must be actually delivered to the Notice Parties by First Class Mail, Hand Delivery, Overnight Mail or Electronically by this date to be considered valid. All fields above, including Beneficiary Information and accurate third-party successor trustee information, must be filled out to effectuate a valid Election. Failure to elect an eligible successor trustee by November 22, 2024, will result in a review of your trust by an attorney to evaluate options for the succession of your trust administration, including the possible appointment of CPT Institute, Inc. (“CPT”) as your successor trustee. If your account is \$50,000 or more, a one-time charge of \$500 will be paid to the attorney out of your trust for this review.

NOTICE PARTIES AND CONTACT INFORMATION:

If by First-Class Mail:

The Center for Special Needs Trust Administration, Inc.
 Opt Out Notice Processing Center
 c/o Epiq Corporate Restructuring, LLC
 P.O. Box 4419
 Beaverton, OR 97076-4419

If by Hand Delivery or Overnight Mail:

The Center for Special Needs Trust Administration, Inc.
 Opt Out Notice Processing Center
 c/o Epiq Corporate Restructuring, LLC
 10300 SW Allen Blvd.
 Beaverton, OR 97005

If Electronically:

Click on the link **Beneficiary Election of Successor Trustee Form** under **Case Actions** on the case information page. The case information page link is below.

<https://dm.epiq11.com/centerforspecialneedstrustadministration/>

Exhibit C

Center for Special Needs Trust Administration, Inc.
Trust Listing with Pool or Individual Trust type and
Level of Impairment
As of January 31, 2024

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
02-0053	Individual Trust		X	
02-0064	Pooled Trust	X		
02-0075	Individual Trust	X		
02-0083	Individual Trust		X	
02-0131	Pooled Trust	X		
02-0142	Individual Trust	X		
02-0157	Pooled Trust	X		
02-0171	Pooled Trust	X		
02-0172	Individual Trust	X		
02-0189	Individual Trust	X		
02-0219	Individual Trust		X	
02-0225	Individual Trust	X		
02-0226	Individual Trust	X		
02-0241	Individual Trust	X		
02-0244	Individual Trust	X		
02-0247	Individual Trust	X		
02-0250	Pooled Trust	X		
02-0268	Individual Trust	X		
02-0279	Pooled Trust	X		
02-0318	Pooled Trust	X		
02-0365	Individual Trust	X		
03-0395	Individual Trust	X		
03-0421	Pooled Trust	X		
03-0458	Individual Trust		X	
03-0479	Individual Trust		X	
03-0490	Individual Trust	X		
03-0500	Pooled Trust	X		
03-0518	Individual Trust	X		
03-0535	Individual Trust		X	
03-0540	Individual Trust		X	
03-0552	Pooled Trust	X		
03-0553	Individual Trust	X		
03-0573	Individual Trust	X		
03-0574	Individual Trust	X		
03-0575	Individual Trust	X		
03-0580	Individual Trust	X		
03-0674	Individual Trust	X		
03-0694	Individual Trust	X		
03-0708	Pooled Trust	X		
03-0766	Third Party Trust - Individual		X	
03-0771	Pooled Trust	X		
03-0775	Individual Trust	X		
04-0012	Pooled Trust	X		
04-0014	Individual Trust	X		
04-0017	Individual Trust		X	
04-0027	Individual Trust		X	
04-0044	Individual Trust		X	
04-0045	Individual Trust	X		
04-0048	Individual Trust	X		
04-0052	Pooled Trust	X		
04-0060	Individual Trust	X		
04-0064	Individual Trust	X		
04-0085	Pooled Trust	X		
04-0086	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
04-0091	Pooled Trust	X		
04-0098	Individual Trust		X	
04-0099	Individual Trust	X		
04-0841	Individual Trust	X		
04-0867	Pooled Trust	X		
04-0889	Pooled Trust		X	
04-0903	Pooled Trust	X		
04-0910	Individual Trust	X		
04-0916	Pooled Trust	X		
04-0939	Pooled Trust	X		
04-0941	Pooled Trust	X		
04-0955	Individual Trust	X		
05-0129	Individual Trust		X	
05-0158	Pooled Trust	X		
05-0170	Individual Trust		X	
05-0189	Individual Trust	X		
05-0197	Individual Trust	X		
05-0205	Pooled Trust	X		
05-0210	Pooled Trust	X		
05-0233	Pooled Trust	X		
05-0239	Pooled Trust	X		
05-0244	Pooled Trust	X		
05-0250	Pooled Trust	X		
05-0263	Individual Trust		X	
05-0269	Individual Trust	X		
05-0306	Pooled Trust	X		
05-0315	Individual Trust	X		
05-0316	Individual Trust	X		
05-0317	Individual Trust	X		
05-0344	Pooled Trust	X		
05-0347	Pooled Trust	X		
05-0349	Pooled Trust	X		
05-0353	Pooled Trust		X	
05-0355	Pooled Trust	X		
06-0373	Pooled Trust	X		
06-0388	Pooled Trust	X		
06-0413	Pooled Trust	X		
06-0427	Pooled Trust		X	
06-0435	Pooled Trust	X		
06-0437	Individual Trust		X	
06-0438	Individual Trust		X	
06-0439	Individual Trust	X		
06-0440	Individual Trust	X		
06-0462	Individual Trust	X		
06-0473	Individual Trust		X	
06-0475	Pooled Trust		X	
06-0482	Pooled Trust	X		
06-0487	Individual Trust		X	
06-0491	Pooled Trust	X		
06-0492	Pooled Trust	X		
06-0502	Individual Trust	X		
06-0521	Pooled Trust	X		
06-0523	Pooled Trust	X		
06-0531	Pooled Trust	X		
06-0545	Pooled Trust	X		
06-0570	Pooled Trust	X		
06-0588	Pooled Trust	X		
06-0596	Pooled Trust	X		
06-0600	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
06-0604	Pooled Trust	X		
06-0610	Pooled Trust	X		
06-0620	Pooled Trust	X		
06-0652	Individual Trust	X		
06-0677	Pooled Trust	X		
06-0687	Individual Trust		X	
06-0691	Pooled Trust	X		
06-0695	Pooled Trust	X		
06-0708	Individual Trust	X		
06-0711	Pooled Trust	X		
06-0713	Pooled Trust	X		
06-0716	Pooled Trust	X		
06-0722	Pooled Trust	X		
06-0725	Pooled Trust	X		
06-0734	Pooled Trust	X		
06-0751	Pooled Trust	X		
06-0757	Pooled Trust	X		
06-0758	Pooled Trust	X		
06-0766	Pooled Trust	X		
06-0769	Individual Trust	X		
06-0791	Pooled Trust	X		
06-0794	Pooled Trust	X		
06-0796	Pooled Trust	X		
06-0803	Pooled Trust	X		
06-0823	Pooled Trust	X		
06-0830	Pooled Trust	X		
06-0846	Pooled Trust	X		
06-0872	Pooled Trust	X		
06-0881	Pooled Trust	X		
06-0897	Pooled Trust	X		
06-0902	Pooled Trust	X		
06-0917	Pooled Trust	X		
06-0937	Individual Trust	X		
06-0942	Pooled Trust	X		
06-0958	Pooled Trust	X		
06-0959	Pooled Trust	X		
06-0970	Pooled Trust	X		
06-0976	Pooled Trust		X	
06-0980	Pooled Trust	X		
06-1008	Pooled Trust	X		
06-1022	Third Party Trust - Individual		X	
06-1041	Pooled Trust	X		
06-1044	Pooled Trust	X		
06-1061	Individual Trust		X	
06-1074	Pooled Trust	X		
06-1075	Pooled Trust	X		
06-1100	Pooled Trust		X	
06-1106	Pooled Trust	X		
06-1110	Pooled Trust	X		
07-1126	Pooled Trust	X		
07-1128	Pooled Trust	X		
07-1140	Pooled Trust	X		
07-1141	Pooled Trust	X		
07-1166	Pooled Trust		X	
07-1172	Pooled Trust	X		
07-1178	Individual Trust		X	
07-1181	Pooled Trust	X		
07-1193	Individual Trust		X	
07-1203	Individual Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
07-1205	Pooled Trust	X		
07-1210	Pooled Trust	X		
07-1217	Pooled Trust	X		
07-1222	Pooled Trust	X		
07-1223	Pooled Trust	X		
07-1233	Pooled Trust		X	
07-1238	Pooled Trust	X		
07-1239	Individual Trust	X		
07-1241	Pooled Trust	X		
07-1244	Pooled Trust	X		
07-1259	Individual Trust	X		
07-1260	Individual Trust	X		
07-1262	Individual Trust	X		
07-1268	Individual Trust	X		
07-1269	Pooled Trust	X		
07-1272	Pooled Trust	X		
07-1274	Pooled Trust	X		
07-1275	Pooled Trust	X		
07-1282	Pooled Trust	X		
07-1286	Pooled Trust	X		
07-1288	Pooled Trust	X		
07-1290	Pooled Trust	X		
07-1291	Pooled Trust	X		
07-1293	Pooled Trust	X		
07-1298	Pooled Trust	X		
07-1299	Pooled Trust	X		
07-1318	Pooled Trust	X		
07-1319	Pooled Trust	X		
07-1325	Individual Trust	X		
07-1329	Pooled Trust	X		
07-1330	Pooled Trust		X	
07-1331	Pooled Trust	X		
07-1348	Individual Trust	X		
07-1353	Individual Trust		X	
07-1360	Individual Trust		X	
07-1370	Pooled Trust	X		
07-1388	Pooled Trust	X		
07-1395	Individual Trust	X		
07-1397	Pooled Trust	X		
07-1411	Pooled Trust	X		
07-1425	Individual Trust		X	
07-1426	Individual Trust	X		
07-1427	Pooled Trust	X		
07-1435	Pooled Trust		X	
07-1438	Pooled Trust	X		
07-1446	Individual Trust		X	
07-1460	Pooled Trust	X		
07-1475	Individual Trust		X	
07-1477	Pooled Trust	X		
07-1479	Pooled Trust	X		
07-1485	Pooled Trust	X		
07-1539	Individual Trust		X	
07-1541	Individual Trust	X		
07-1544	Pooled Trust	X		
07-1548	Pooled Trust		X	
07-1553	Pooled Trust	X		
07-1556	Individual Trust		X	
07-1563	Individual Trust		X	
07-1564	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
07-1573	Pooled Trust	X		
07-1585	Individual Trust	X		
07-1604	Individual Trust	X		
07-1611	Individual Trust	X		
07-1629	Pooled Trust		X	
07-1634	Pooled Trust	X		
07-1637	Pooled Trust	X		
07-1654	Pooled Trust	X		
08-1657	Pooled Trust	X		
08-1670	Pooled Trust	X		
08-1674	Pooled Trust	X		
08-1680	Pooled Trust	X		
08-1688	Pooled Trust	X		
08-1700	Pooled Trust	X		
08-1705	Pooled Trust	X		
08-1718	Third Party Trust - Individual	X		
08-1723	Third Party Trust - Individual	X		
08-1725	Third Party Trust - Individual	X		
08-1731	Pooled Trust	X		
08-1734	Pooled Trust	X		
08-1751	Pooled Trust	X		
08-1784	Pooled Trust	X		
08-1785	Pooled Trust	X		
08-1789	Pooled Trust	X		
08-1818	Third Party Trust - Individual	X		
08-1820	Individual Trust	X		
08-1823	Individual Trust		X	
08-1825	Pooled Trust	X		
08-1827	Pooled Trust	X		
08-1835	Individual Trust		X	
08-1837	Pooled Trust	X		
08-1847	Pooled Trust	X		
08-1850	Pooled Trust	X		
08-1852	Pooled Trust	X		
08-1873	Pooled Trust		X	
08-1892	Individual Trust		X	
08-1904	Pooled Trust	X		
08-1922	Individual Trust		X	
08-1943	Pooled Trust	X		
08-1948	Pooled Trust	X		
08-1949	Pooled Trust	X		
08-1950	Pooled Trust	X		
08-1951	Pooled Trust	X		
08-1953	Pooled Trust	X		
08-1954	Pooled Trust	X		
08-1956	Pooled Trust	X		
08-1962	Pooled Trust		X	
08-1965	Pooled Trust	X		
08-1968	Pooled Trust	X		
08-1969	Pooled Trust	X		
08-1970	Pooled Trust	X		
08-1985	Pooled Trust	X		
08-1986	Pooled Trust	X		
08-1993	Pooled Trust	X		
08-2002	Pooled Trust		X	
08-2006	Pooled Trust	X		
08-2016	Individual Trust		X	
08-2019	Third Party Trust - Individual	X		
08-2023	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
08-2026	Pooled Trust	X		
08-2056	Individual Trust		X	
08-2064	Pooled Trust	X		
08-2071	Pooled Trust	X		
08-2075	Pooled Trust	X		
08-2084	Pooled Trust	X		
08-2086	Individual Trust	X		
08-2098	Individual Trust		X	
08-2100	Pooled Trust	X		
08-2102	Individual Trust	X		
08-2104	Pooled Trust	X		
08-2105	Individual Trust		X	
08-2116	Pooled Trust	X		
08-2122	Pooled Trust	X		
08-2124	Pooled Trust	X		
08-2128	Pooled Trust	X		
08-2132	Pooled Trust			X
08-2138	Pooled Trust	X		
08-2143	Pooled Trust	X		
08-2149	Individual Trust		X	
08-2151	Individual Trust	X		
08-2152	Individual Trust		X	
08-2153	Pooled Trust	X		
08-2154	Pooled Trust	X		
08-2155	Pooled Trust	X		
08-2156	Individual Trust		X	
08-2158	Pooled Trust		X	
08-2164	Individual Trust	X		
08-2170	Individual Trust		X	
08-2175	Pooled Trust	X		
08-2176	Pooled Trust	X		
08-2182	Third Party Trust - Individual	X		
08-2185	Pooled Trust	X		
08-2189	Pooled Trust	X		
08-2193	Pooled Trust	X		
09-2207	Pooled Trust	X		
09-2208	MSA within a Pooled Trust		X	
09-2219	Third Party Trust - Individual		X	
09-2220	Individual Trust	X		
09-2229	MSA within a Pooled Trust		X	
09-2243	Pooled Trust	X		
09-2252	Pooled Trust	X		
09-2253	Pooled Trust	X		
09-2256	Individual Trust		X	
09-2258	Non-Trust Account	X		
09-2265	Individual Trust	X		
09-2271	Individual Trust		X	
09-2272	Pooled Trust	X		
09-2281	Individual Trust	X		
09-2282	Individual Trust	X		
09-2289	Individual Trust	X		
09-2293	Individual Trust	X		
09-2294	Pooled Trust	X		
09-2305	Pooled Trust	X		
09-2311	Pooled Trust	X		
09-2316	Pooled Trust	X		
09-2319	Pooled Trust	X		
09-2320	Pooled Trust	X		
09-2324	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
09-2331	Individual Trust		X	
09-2336	Non-Trust Account	X		
09-2337	Individual Trust		X	
09-2345	Individual Trust	X		
09-2348	Pooled Trust	X		
09-2350	Individual Trust		X	
09-2367	Pooled Trust		X	
09-2368	Individual Trust	X		
09-2372	Pooled Trust	X		
09-2373	Individual Trust		X	
09-2378	Pooled Trust	X		
09-2382	Pooled Trust	X		
09-2391	Individual Trust		X	
09-2398	Pooled Trust	X		
09-2404	Third Party Trust - Individual	X		
09-2407	Pooled Trust	X		
09-2412	MSA within an Individual Trust		X	
09-2413	Pooled Trust	X		
09-2414	Pooled Trust	X		
09-2418	Pooled Trust	X		
09-2426	Pooled Trust		X	
09-2427	Individual Trust	X		
09-2445	Pooled Trust	X		
09-2448	Pooled Trust	X		
09-2452	Individual Trust		X	
09-2478	Pooled Trust			X
09-2487	Pooled Trust	X		
09-2495	Individual Trust		X	
09-2501	Non-Trust Account	X		
09-2502	Non-Trust Account	X		
09-2503	Non-Trust Account	X		
09-2504	Non-Trust Account	X		
09-2505	Non-Trust Account	X		
09-2506	Pooled Trust	X		
09-2512	Pooled Trust	X		
09-2514	Pooled Trust	X		
09-2515	Pooled Trust	X		
09-2516	Pooled Trust	X		
09-2522	Pooled Trust	X		
09-2528	Pooled Trust	X		
09-2530	Individual Trust		X	
09-2531	Pooled Trust	X		
09-2540	Individual Trust	X		
09-2569	Non-Trust Account	X		
09-2579	Pooled Trust	X		
10-2584	Individual Trust	X		
10-2598	Pooled Trust	X		
10-2606	Individual Trust	X		
10-2607	Individual Trust	X		
10-2608	Pooled Trust	X		
10-2611	Individual Trust		X	
10-2618	Pooled Trust		X	
10-2619	Pooled Trust	X		
10-2621	Pooled Trust	X		
10-2632	Pooled Trust	X		
10-2638	Pooled Trust	X		
10-2642	Individual Trust		X	
10-2658	Individual Trust		X	
10-2668	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
10-2669	Pooled Trust	X		
10-2670	Individual Trust	X		
10-2672	Pooled Trust	X		
10-2673	Pooled Trust	X		
10-2676	Pooled Trust	X		
10-2683	Pooled Trust	X		
10-2686	Pooled Trust	X		
10-2695	Pooled Trust		X	
10-2697	Individual Trust	X		
10-2706	Pooled Trust	X		
10-2708	Individual Trust		X	
10-2712	Pooled Trust	X		
10-2716	Individual Trust		X	
10-2721	Individual Trust	X		
10-2745	Individual Trust		X	
10-2747	Individual Trust		X	
10-2751	Individual Trust	X		
10-2755	Individual Trust		X	
10-2757	MSA within an Individual Trust		X	
10-2762	Individual Trust	X		
10-2772	Individual Trust	X		
10-2776	MSA within a Pooled Trust		X	
10-2779	Individual Trust		X	
10-2792	MCA within a Pooled Trust		X	
10-2799	Pooled Trust	X		
10-2807	Individual Trust		X	
10-2815	Pooled Trust	X		
10-2819	Pooled Trust	X		
10-2840	Pooled Trust	X		
10-2855	Individual Trust		X	
10-2856	MSA within a Pooled Trust		X	
10-2867	Pooled Trust	X		
10-2874	Pooled Trust	X		
10-2884	Individual Trust		X	
10-2888	Pooled Trust	X		
10-2890	Pooled Trust	X		
10-2895	Pooled Trust	X		
10-2896	MSA within a Pooled Trust		X	
10-2897	Third Party Trust - Individual	X		
10-2912	Pooled Trust	X		
10-2917	Pooled Trust			X
10-2923	Pooled Trust	X		
10-2924	Pooled Trust	X		
10-2926	Individual Trust		X	
10-2937	Pooled Trust	X		
10-2942	Individual Trust	X		
10-2950	Pooled Trust	X		
10-2951	Pooled Trust	X		
10-2961	Individual Trust	X		
10-2965	Individual Trust	X		
10-2966	Individual Trust	X		
10-2970	Individual Trust	X		
10-2977	Pooled Trust	X		
10-2979	Pooled Trust	X		
10-2980	Pooled Trust	X		
10-2983	Individual Trust		X	
10-3003	Pooled Trust	X		
11-12162	Third Party Trust - Individual	X		
11-3025	Individual Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
11-3029	Individual Trust		X	
11-3032	Non-Trust Account	X		
11-3034	Pooled Trust	X		
11-3060	Individual Trust	X		
11-3063	Individual Trust		X	
11-3065	IRA within an Individual Trust		X	
11-3073	Pooled Trust	X		
11-3077	Pooled Trust		X	
11-3078	Pooled Trust	X		
11-3079	Pooled Trust	X		
11-3080	Pooled Trust	X		
11-3083	MSA within an Individual Trust		X	
11-3086	Individual Trust		X	
11-3094	Pooled Trust	X		
11-3105	Individual Trust	X		
11-3106	Individual Trust	X		
11-3110	Pooled Trust		X	
11-3111	Pooled Trust	X		
11-3118	Pooled Trust	X		
11-3119	Individual Trust		X	
11-3140	Individual Trust			X
11-3143	MSA within a Pooled Trust		X	
11-3151	Individual Trust	X		
11-3152	Pooled Trust	X		
11-3174	Individual Trust	X		
11-3175	Pooled Trust	X		
11-3181	Pooled Trust	X		
11-3186	Pooled Trust		X	
11-3187	Pooled Trust	X		
11-3192	Pooled Trust			X
11-3200	Pooled Trust	X		
11-3202	Individual Trust		X	
11-3212	Pooled Trust		X	
11-3214	Individual Trust		X	
11-3217	MSA within a Pooled Trust		X	
11-3235	Individual Trust	X		
11-3237	MSA within a Pooled Trust		X	
11-3238	Pooled Trust	X		
11-3245	Individual Trust	X		
11-3248	Pooled Trust	X		
11-3259	Pooled Trust		X	
11-3266	Individual Trust		X	
11-3270	Individual Trust		X	
11-3277	Pooled Trust	X		
11-3293	Individual Trust	X		
11-3295	Individual Trust		X	
11-3311	Pooled Trust	X		
11-3313	Individual Trust		X	
11-3321	Third Party Trust - Individual	X		
11-3325	MSA within a Pooled Trust		X	
11-3326	Pooled Trust		X	
11-3328	Pooled Trust	X		
11-3329	Pooled Trust	X		
11-3333	Individual Trust	X		
11-3334	Individual Trust	X		
11-3335	Individual Trust	X		
11-3336	MSA within a Pooled Trust		X	
11-3342	Pooled Trust	X		
11-3362	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
11-3363	MSA within a Pooled Trust		X	
11-3367	Pooled Trust		X	
11-3368	MSA within a Pooled Trust		X	
11-3370	Pooled Trust	X		
11-3403	Individual Trust	X		
11-3406	Pooled Trust	X		
11-3408	Pooled Trust	X		
11-3410	Pooled Trust	X		
11-3413	Pooled Trust	X		
11-3414	Pooled Trust	X		
11-3425	Pooled Trust	X		
11-3434	Pooled Trust	X		
11-3435	Pooled Trust	X		
11-3437	Pooled Trust	X		
11-3440	Pooled Trust	X		
11-3442	Pooled Trust	X		
11-3447	Individual Trust	X		
12-3457	Individual Trust	X		
12-3470	Pooled Trust	X		
12-3473	Pooled Trust	X		
12-3475	Pooled Trust	X		
12-3477	Pooled Trust	X		
12-3481	Pooled Trust	X		
12-3484	Pooled Trust			X
12-3491	Individual Trust		X	
12-3492	MSA within an Individual Trust		X	
12-3495	Individual Trust	X		
12-3498	Pooled Trust			X
12-3502	Individual Trust		X	
12-3504	Individual Trust	X		
12-3505	Individual Trust		X	
12-3510	Individual Trust		X	
12-3521	Third Party Trust - Individual	X		
12-3522	Individual Trust		X	
12-3529	Individual Trust	X		
12-3533	Pooled Trust	X		
12-3538	Individual Trust		X	
12-3539	Individual Trust		X	
12-3543	MSA within a Pooled Trust		X	
12-3546	Individual Trust	X		
12-3560	Individual Trust	X		
12-3561	Individual Trust	X		
12-3562	Individual Trust	X		
12-3563	Individual Trust	X		
12-3565	Pooled Trust	X		
12-3567	Pooled Trust	X		
12-3568	Pooled Trust	X		
12-3569	Pooled Trust	X		
12-3572	Pooled Trust	X		
12-3574	Pooled Trust	X		
12-3575	Pooled Trust	X		
12-3576	Pooled Trust	X		
12-3577	Pooled Trust	X		
12-3581	Individual Trust	X		
12-3587	Pooled Trust	X		
12-3595	Pooled Trust	X		
12-3597	Individual Trust	X		
12-3599	Third Party Trust - Individual		X	
12-3600	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
12-3605	Pooled Trust	X		
12-3606	Pooled Trust		X	
12-3607	Individual Trust	X		
12-3611	Third Party Trust - Individual	X		
12-3612	Pooled Trust			X
12-3618	Individual Trust	X		
12-3619	Individual Trust	X		
12-3627	Third Party Trust - Pooled	X		
12-3629	Individual Trust			X
12-3636	Third Party Trust - Individual	X		
12-3640	Pooled Trust		X	
12-3645	Third Party Trust - Individual	X		
12-3646	Individual Trust	X		
12-3655	Pooled Trust			X
12-3658	Pooled Trust	X		
12-3663	Individual Trust		X	
12-3666	Individual Trust	X		
12-3667	Pooled Trust		X	
12-3675	Pooled Trust	X		
12-3677	Pooled Trust	X		
12-3685	Third Party Trust - Pooled	X		
12-3688	Individual Trust	X		
12-3691	Individual Trust		X	
12-5893	MSA within a Pooled Trust		X	
12-6759	Individual Trust	X		
12-7277	Pooled Trust	X		
12-7296	Pooled Trust	X		
12-7464	Individual Trust		X	
12-7660	Pooled Trust	X		
12-7878	Pooled Trust	X		
12-7879	Pooled Trust	X		
12-7881	Pooled Trust	X		
12-7904	Pooled Trust	X		
12-7908	Individual Trust	X		
12-7911	Pooled Trust	X		
12-7916	Pooled Trust	X		
12-7917	Pooled Trust	X		
12-7922	Pooled Trust	X		
12-7925	Pooled Trust	X		
12-7931	Individual Trust	X		
12-7934	Pooled Trust		X	
12-7943	Pooled Trust	X		
12-7944	Pooled Trust	X		
12-7953	Pooled Trust			X
12-7957	Pooled Trust	X		
12-7961	Pooled Trust			X
12-7968	Pooled Trust	X		
12-7973	Pooled Trust	X		
12-7974	Pooled Trust			X
12-7977	Individual Trust	X		
12-7978	MSA within an Individual Trust		X	
12-7984	Pooled Trust	X		
12-7986	Individual Trust		X	
12-7989	Pooled Trust	X		
12-7994	Pooled Trust			X
12-8007	Pooled Trust	X		
12-8034	Pooled Trust		X	
12-8038	Individual Trust		X	
12-8041	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
12-8043	Third Party Trust - Individual	X		
12-8044	Third Party Trust - Individual	X		
12-8049	Pooled Trust	X		
12-8052	Pooled Trust	X		
12-8054	Pooled Trust			X
12-8055	Pooled Trust			X
12-8059	Pooled Trust	X		
12-8071	Pooled Trust	X		
12-8077	Individual Trust	X		
12-8085	Individual Trust	X		
12-8086	Pooled Trust			X
12-8092	Individual Trust			X
13-8095	MSA within an Individual Trust		X	
13-8102	Pooled Trust			X
13-8103	Pooled Trust			X
13-8104	Individual Trust	X		
13-8118	Individual Trust	X		
13-8119	Pooled Trust	X		
13-8120	Pooled Trust	X		
13-8122	Pooled Trust	X		
13-8123	Individual Trust		X	
13-8130	Pooled Trust	X		
13-8148	Pooled Trust	X		
13-8151	Pooled Trust	X		
13-8152	Pooled Trust	X		
13-8153	Pooled Trust			X
13-8154	Third Party Trust - Individual		X	
13-8160	Pooled Trust		X	
13-8164	Pooled Trust	X		
13-8167	Pooled Trust	X		
13-8168	Pooled Trust	X		
13-8169	Third Party Trust - Individual	X		
13-8172	Third Party Trust - Individual	X		
13-8173	Third Party Trust - Individual	X		
13-8178	Pooled Trust			X
13-8181	Pooled Trust	X		
13-8185	Pooled Trust	X		
13-8194	Individual Trust	X		
13-8196	Pooled Trust	X		
13-8201	Pooled Trust	X		
13-8202	Pooled Trust	X		
13-8220	Individual Trust	X		
13-8223	Pooled Trust	X		
13-8231	Pooled Trust	X		
13-8239	Pooled Trust		X	
13-8243	Individual Trust	X		
13-8249	Pooled Trust		X	
13-8251	Pooled Trust			X
13-8252	MSA within a Pooled Trust		X	
13-8253	Pooled Trust	X		
13-8257	Pooled Trust			X
13-8258	Pooled Trust			X
13-8262	Pooled Trust	X		
13-8269	Pooled Trust	X		
13-8275	Pooled Trust	X		
13-8277	Individual Trust	X		
13-8278	Individual Trust	X		
13-8283	Pooled Trust			X
13-8284	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
13-8303	Individual Trust		X	
13-8304	Pooled Trust			X
13-8311	Individual Trust	X		
13-8312	Individual Trust	X		
13-8323	Pooled Trust	X		
13-8324	Pooled Trust	X		
13-8325	Third Party Trust - Individual		X	
13-8327	Pooled Trust		X	
13-8334	MSA within a Pooled Trust		X	
13-8337	Pooled Trust	X		
13-8338	MSA within a Pooled Trust		X	
13-8344	Pooled Trust	X		
13-8345	Individual Trust		X	
13-8348	Individual Trust	X		
13-8350	Pooled Trust			X
13-8357	Pooled Trust		X	
13-8358	Pooled Trust		X	
13-8361	Third Party Trust - Pooled	X		
13-8367	Individual Trust		X	
13-8375	Pooled Trust	X		
13-8381	MSA within a Pooled Trust		X	
13-8385	Pooled Trust	X		
13-8396	Pooled Trust	X		
13-8409	Individual Trust	X		
13-8415	Individual Trust	X		
13-8425	Individual Trust	X		
13-8426	Individual Trust	X		
13-8431	Pooled Trust	X		
13-8432	Pooled Trust	X		
13-8433	Individual Trust	X		
13-8434	Individual Trust	X		
13-8448	Individual Trust		X	
13-8455	Individual Trust	X		
13-8457	Pooled Trust	X		
13-8461	Individual Trust	X		
13-8480	Individual Trust	X		
13-8484	Pooled Trust			X
13-8495	MSA within a Pooled Trust		X	
13-8496	Individual Trust	X		
13-8499	Pooled Trust	X		
13-8504	Individual Trust	X		
13-8505	Individual Trust	X		
13-8511	Pooled Trust			X
13-8525	Pooled Trust	X		
13-8526	Pooled Trust	X		
13-8531	Third Party Trust - Individual		X	
13-8532	Pooled Trust	X		
13-8538	Third Party Trust - Individual	X		
13-8541	Pooled Trust	X		
13-8545	Third Party Trust - Individual			X
13-8546	Pooled Trust		X	
13-8547	Pooled Trust	X		
13-8548	Pooled Trust		X	
13-8549	Pooled Trust			X
13-8550	Pooled Trust	X		
13-8552	Pooled Trust	X		
13-8557	Pooled Trust			X
13-8559	Pooled Trust			X
13-8576	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
13-8586	Individual Trust	X		
13-8591	Pooled Trust	X		
13-8593	Pooled Trust			X
13-8597	Individual Trust	X		
13-8599	Pooled Trust			X
13-8600	Individual Trust		X	
13-8604	Pooled Trust	X		
13-8605	Third Party Trust - Individual	X		
13-8606	Pooled Trust	X		
13-8610	Pooled Trust	X		
13-8611	Pooled Trust	X		
13-8612	Pooled Trust	X		
14-8630	Pooled Trust			X
14-8641	Individual Trust	X		
14-8664	Pooled Trust			X
14-8667	Individual Trust		X	
14-8669	Individual Trust		X	
14-8678	Third Party Trust - Individual		X	
14-8682	Individual Trust		X	
14-8688	Pooled Trust	X		
14-8689	Individual Trust		X	
14-8704	Individual Trust		X	
14-8705	Pooled Trust			X
14-8710	Pooled Trust	X		
14-8715	Third Party Trust - Individual		X	
14-8721	Pooled Trust			X
14-8723	Pooled Trust			X
14-8728	MSA within a Pooled Trust		X	
14-8729	Pooled Trust	X		
14-8730	Individual Trust	X		
14-8731	Individual Trust		X	
14-8735	Pooled Trust	X		
14-8737	Pooled Trust			X
14-8750	Pooled Trust	X		
14-8758	Pooled Trust			X
14-8761	Third Party Trust - Individual	X		
14-8765	Pooled Trust			X
14-8771	Pooled Trust			X
14-8777	Pooled Trust	X		
14-8780	MSA within a Pooled Trust		X	
14-8801	Individual Trust	X		
14-8803	Individual Trust		X	
14-8809	Pooled Trust	X		
14-8821	Individual Trust	X		
14-8822	Individual Trust	X		
14-8826	Pooled Trust	X		
14-8833	Pooled Trust		X	
14-8837	Pooled Trust	X		
14-8839	Individual Trust		X	
14-8840	Pooled Trust			X
14-8844	Individual Trust	X		
14-8845	MSA within a Pooled Trust		X	
14-8855	Pooled Trust	X		
14-8877	Pooled Trust	X		
14-8878	Individual Trust		X	
14-8879	Pooled Trust			X
14-8886	Pooled Trust	X		
14-8905	Pooled Trust			X
14-8910	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
14-8915	Pooled Trust			X
14-8920	Pooled Trust	X		
14-8928	Pooled Trust		X	
14-8934	Pooled Trust	X		
14-8944	Pooled Trust	X		
14-8945	MSA within a Pooled Trust		X	
14-8949	Individual Trust	X		
14-8955	Pooled Trust	X		
14-8959	MSA within a Pooled Trust		X	
14-8960	Pooled Trust	X		
14-8967	Pooled Trust			X
14-8994	Individual Trust		X	
14-9004	Pooled Trust	X		
14-9011	Pooled Trust	X		
14-9012	Third Party Trust - Individual	X		
14-9020	Individual Trust	X		
14-9021	Individual Trust	X		
14-9022	Individual Trust		X	
14-9023	Individual Trust		X	
14-9025	Pooled Trust			X
14-9026	Pooled Trust			X
14-9039	Individual Trust	X		
14-9040	Pooled Trust	X		
14-9045	Pooled Trust			X
14-9052	Pooled Trust			X
14-9059	Pooled Trust			X
14-9064	Third Party Trust - Individual	X		
14-9066	Pooled Trust	X		
14-9082	Individual Trust		X	
14-9083	Individual Trust		X	
14-9084	Individual Trust		X	
14-9089	Pooled Trust	X		
14-9091	Pooled Trust		X	
14-9092	MSA within a Pooled Trust		X	
14-9094	Third Party Trust - Individual	X		
14-9104	Individual Trust		X	
14-9105	Individual Trust	X		
14-9106	Individual Trust	X		
14-9107	Individual Trust		X	
14-9108	Individual Trust	X		
14-9125	Pooled Trust	X		
15-9126	Third Party Trust - Individual	X		
15-9133	MSA within a Pooled Trust		X	
15-9139	Individual Trust	X		
15-9140	Individual Trust	X		
15-9141	Individual Trust	X		
15-9142	Pooled Trust	X		
15-9147	Pooled Trust			X
15-9154	Pooled Trust			X
15-9167	MSA within a Pooled Trust		X	
15-9169	Pooled Trust	X		
15-9173	Individual Trust	X		
15-9176	Individual Trust	X		
15-9177	MSA within a Pooled Trust			X
15-9183	Third Party Trust - Individual	X		
15-9190	Individual Trust	X		
15-9192	Pooled Trust	X		
15-9195	Pooled Trust			X
15-9204	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
15-9212	Pooled Trust	X		
15-9224	Pooled Trust	X		
15-9230	Individual Trust	X		
15-9231	Individual Trust	X		
15-9237	Individual Trust	X		
15-9238	Individual Trust	X		
15-9239	Individual Trust	X		
15-9240	Individual Trust	X		
15-9241	Individual Trust	X		
15-9247	Individual Trust	X		
15-9250	Individual Trust		X	
15-9256	Third Party Trust - Individual	X		
15-9258	Pooled Trust			X
15-9265	Pooled Trust	X		
15-9268	Individual Trust		X	
15-9270	Pooled Trust	X		
15-9276	Pooled Trust	X		
15-9280	Individual Trust		X	
15-9283	Individual Trust	X		
15-9288	Pooled Trust	X		
15-9291	Pooled Trust	X		
15-9296	Pooled Trust	X		
15-9297	MSA within a Pooled Trust			X
15-9375	Pooled Trust			X
15-9379	Individual Trust	X		
15-9382	Individual Trust		X	
15-9391	Pooled Trust			X
15-9451	Individual Trust		X	
15-9452	Individual Trust			X
15-9453	Individual Trust	X		
15-9461	Individual Trust		X	
15-9463	Pooled Trust	X		
15-9464	Individual Trust	X		
15-9466	Pooled Trust			X
15-9469	Pooled Trust			X
15-9470	Individual Trust		X	
15-9471	Pooled Trust	X		
15-9474	Pooled Trust	X		
15-9485	Pooled Trust		X	
15-9487	Individual Trust	X		
15-9489	Pooled Trust			X
15-9491	Pooled Trust	X		
15-9493	Pooled Trust	X		
15-9495	MSA within a Pooled Trust		X	
15-9503	Pooled Trust	X		
15-9504	Pooled Trust	X		
15-9508	Individual Trust	X		
15-9516	Pooled Trust	X		
15-9518	Individual Trust	X		
15-9519	Individual Trust		X	
15-9523	Pooled Trust			X
15-9525	Pooled Trust	X		
15-9526	Pooled Trust	X		
15-9531	Individual Trust		X	
15-9544	Pooled Trust	X		
15-9546	Pooled Trust			X
15-9548	Pooled Trust			X
15-9560	Individual Trust	X		
15-9571	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
15-9573	Pooled Trust			X
15-9577	Pooled Trust	X		
15-9589	Pooled Trust			X
15-9594	Pooled Trust			X
15-9595	Pooled Trust			X
15-9598	Individual Trust		X	
15-9603	Individual Trust		X	
15-9605	Pooled Trust			X
15-9607	Individual Trust		X	
15-9608	Individual Trust	X		
15-9610	Pooled Trust		X	
15-9616	Individual Trust	X		
15-9618	Individual Trust		X	
15-9619	Pooled Trust			X
15-9624	Pooled Trust			X
15-9626	MSA within an Individual Trust		X	
15-9627	Individual Trust	X		
15-9629	Pooled Trust	X		
15-9630	MSA within a Pooled Trust		X	
15-9632	Pooled Trust			X
15-9639	Pooled Trust			X
15-9640	Pooled Trust	X		
15-9641	Pooled Trust	X		
15-9648	Pooled Trust	X		
15-9652	Individual Trust	X		
15-9656	Pooled Trust	X		
15-9658	Individual Trust		X	
15-9668	Individual Trust	X		
15-9669	Individual Trust	X		
15-9675	Pooled Trust	X		
15-9676	Pooled Trust	X		
15-9678	Individual Trust		X	
15-9679	Pooled Trust	X		
15-9682	Individual Trust	X		
15-9685	Individual Trust	X		
15-9693	Pooled Trust	X		
15-9694	Pooled Trust			X
15-9696	Third Party Trust - Individual		X	
15-9707	Pooled Trust	X		
15-9708	Pooled Trust	X		
15-9715	Pooled Trust	X		
15-9722	Pooled Trust			X
15-9724	Individual Trust		X	
15-9729	Pooled Trust	X		
15-9730	Pooled Trust			X
15-9733	Pooled Trust			X
15-9739	Pooled Trust	X		
15-9744	Individual Trust		X	
15-9752	Pooled Trust			X
15-9756	Individual Trust		X	
15-9757	Individual Trust	X		
15-9758	Individual Trust	X		
15-9761	Individual Trust		X	
15-9762	Third Party Trust - Individual	X		
15-9765	Pooled Trust	X		
15-9770	Pooled Trust			X
15-9771	Pooled Trust	X		
15-9772	Pooled Trust	X		
15-9773	Pooled Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
16-10000	MSA within an Individual Trust		X	
16-10003	Pooled Trust		X	
16-10004	Pooled Trust	X		
16-10006	Pooled Trust	X		
16-10007	Pooled Trust			X
16-10008	Pooled Trust			X
16-10009	Pooled Trust	X		
16-10014	Individual Trust		X	
16-10018	Individual Trust	X		
16-10019	Individual Trust	X		
16-10020	Individual Trust	X		
16-10021	Individual Trust	X		
16-10023	Pooled Trust	X		
16-10027	MSA within a Pooled Trust		X	
16-10031	Pooled Trust			X
16-10033	Pooled Trust			X
16-10034	Pooled Trust	X		
16-10041	Individual Trust		X	
16-10042	Pooled Trust		X	
16-10045	Individual Trust	X		
16-10046	Individual Trust	X		
16-10047	Individual Trust		X	
16-10050	Pooled Trust			X
16-10051	Pooled Trust	X		
16-10059	Pooled Trust			X
16-10070	Third Party Trust - Individual		X	
16-10078	Pooled Trust			X
16-10081	Pooled Trust			X
16-10088	Third Party Trust - Individual		X	
16-10090	Pooled Trust			X
16-10095	Pooled Trust			X
16-10111	MSA within a Pooled Trust		X	
16-10112	Pooled Trust	X		
16-10116	Pooled Trust	X		
16-10118	MSA within a Pooled Trust		X	
16-10120	Pooled Trust	X		
16-10123	Pooled Trust		X	
16-10126	Pooled Trust		X	
16-10128	Individual Trust		X	
16-10129	Pooled Trust	X		
16-10131	Individual Trust		X	
16-10132	Pooled Trust		X	
16-10133	MCA within a Pooled Trust		X	
16-10138	Individual Trust	X		
16-10141	Pooled Trust			X
16-10146	Pooled Trust			X
16-10148	Pooled Trust			X
16-10151	Pooled Trust			X
16-10152	Pooled Trust	X		
16-10154	Pooled Trust	X		
16-10157	Pooled Trust	X		
16-10158	MSA within a Pooled Trust		X	
16-10160	Pooled Trust			X
16-10161	Pooled Trust			X
16-10163	Pooled Trust			X
16-10167	Pooled Trust			X
16-10179	Pooled Trust			X
16-10181	Third Party Trust - Individual	X		
16-10183	Third Party Trust - Individual	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
16-10187	Pooled Trust	X		
16-10190	Pooled Trust		X	
16-10195	Pooled Trust			X
16-10209	Individual Trust		X	
16-10214	Pooled Trust			X
16-10219	Pooled Trust			X
16-10223	Pooled Trust			X
16-10225	Individual Trust	X		
16-10227	Individual Trust	X		
16-10228	Individual Trust	X		
16-10234	Pooled Trust	X		
16-10235	Pooled Trust			X
16-10237	Pooled Trust	X		
16-10241	Pooled Trust	X		
16-10243	Individual Trust	X		
16-10246	MCA within a Pooled Trust			X
16-10249	Individual Trust	X		
16-10250	Individual Trust	X		
16-10251	Individual Trust	X		
16-10256	Individual Trust		X	
16-10258	Pooled Trust			X
16-10259	Pooled Trust	X		
16-10260	Pooled Trust			X
16-5100	Third Party Trust - Individual	X		
16-9781	Third Party Trust - Individual		X	
16-9783	Pooled Trust			X
16-9787	Individual Trust		X	
16-9792	Pooled Trust			X
16-9794	Pooled Trust	X		
16-9802	Pooled Trust			X
16-9804	Pooled Trust			X
16-9805	Pooled Trust			X
16-9809	Third Party Trust - Individual	X		
16-9811	Pooled Trust			X
16-9820	Pooled Trust			X
16-9822	MSA within a Pooled Trust		X	
16-9832	Individual Trust		X	
16-9833	Individual Trust		X	
16-9842	Individual Trust		X	
16-9843	Individual Trust		X	
16-9844	Pooled Trust	X		
16-9854	Pooled Trust	X		
16-9857	Individual Trust		X	
16-9858	Pooled Trust			X
16-9864	Individual Trust	X		
16-9865	Pooled Trust	X		
16-9875	Individual Trust			X
16-9878	Pooled Trust			X
16-9890	Pooled Trust	X		
16-9892	Pooled Trust			X
16-9893	MCA within an Individual Trust		X	
16-9894	Individual Trust	X		
16-9895	Pooled Trust			X
16-9896	Pooled Trust	X		
16-9906	Pooled Trust			X
16-9909	Pooled Trust			X
16-9912	Pooled Trust	X		
16-9916	Individual Trust		X	
16-9920	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
16-9927	Pooled Trust			X
16-9934	MSA within an Individual Trust		X	
16-9937	Pooled Trust	X		
16-9941	Individual Trust	X		
16-9942	Individual Trust	X		
16-9943	Pooled Trust			X
16-9944	Pooled Trust			X
16-9945	Individual Trust		X	
16-9946	Individual Trust		X	
16-9948	Individual Trust		X	
16-9949	Individual Trust	X		
16-9956	Pooled Trust			X
16-9957	Individual Trust		X	
16-9959	Individual Trust		X	
16-9963	MSA within an Individual Trust		X	
16-9964	Individual Trust	X		
16-9965	Individual Trust		X	
16-9967	Pooled Trust			X
16-9973	Pooled Trust	X		
16-9977	MSA within a Pooled Trust		X	
16-9983	MSA within a Pooled Trust		X	
16-9985	Individual Trust		X	
16-9987	Pooled Trust			X
16-9990	Individual Trust	X		
16-9991	Individual Trust	X		
16-9996	Pooled Trust			X
16-9997	Pooled Trust			X
16-9998	Pooled Trust			X
16-9999	Individual Trust	X		
17-10269	Pooled Trust			X
17-10271	Pooled Trust		X	
17-10274	Pooled Trust			X
17-10279	Pooled Trust	X		
17-10281	Pooled Trust	X		
17-10282	Pooled Trust	X		
17-10285	Individual Trust		X	
17-10288	Pooled Trust	X		
17-10289	Individual Trust	X		
17-10292	MSA within an Individual Trust		X	
17-10293	Pooled Trust	X		
17-10297	Pooled Trust			X
17-10299	Individual Trust		X	
17-10301	Third Party Trust - Individual	X		
17-10302	Pooled Trust			X
17-10303	Pooled Trust			X
17-10304	Individual Trust	X		
17-10313	Pooled Trust			X
17-10315	Pooled Trust			X
17-10316	Pooled Trust			X
17-10319	Pooled Trust			X
17-10327	Pooled Trust			X
17-10329	Individual Trust	X		
17-10336	Pooled Trust	X		
17-10343	Pooled Trust		X	
17-10349	Individual Trust	X		
17-10350	MSA within an Individual Trust		X	
17-10359	Pooled Trust	X		
17-10362	Individual Trust	X		
17-10366	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
17-10370	Individual Trust		X	
17-10371	Individual Trust		X	
17-10375	Individual Trust	X		
17-10376	Pooled Trust	X		
17-10385	Pooled Trust	X		
17-10389	Third Party Trust - Individual	X		
17-10396	Pooled Trust	X		
17-10402	Pooled Trust	X		
17-10406	Individual Trust	X		
17-10409	Pooled Trust	X		
17-10413	Pooled Trust	X		
17-10414	Pooled Trust			X
17-10417	Pooled Trust	X		
17-10427	Pooled Trust			X
17-10432	Individual Trust	X		
17-10435	Individual Trust		X	
17-10436	Individual Trust		X	
17-10438	Pooled Trust			X
17-10443	Individual Trust		X	
17-10444	Individual Trust		X	
17-10450	Individual Trust		X	
17-10451	Individual Trust		X	
17-10456	Pooled Trust	X		
17-10463	Individual Trust	X		
17-10476	Pooled Trust	X		
17-10479	Pooled Trust	X		
17-10481	Pooled Trust			X
17-10485	Pooled Trust		X	
17-10486	MSA within a Pooled Trust			X
17-10487	Individual Trust		X	
17-10488	Pooled Trust	X		
17-10490	Individual Trust		X	
17-10494	Pooled Trust			X
17-10497	Pooled Trust			X
17-10502	Pooled Trust	X		
17-10504	Pooled Trust			X
17-10507	Pooled Trust			X
17-10510	Pooled Trust			X
17-10518	Pooled Trust		X	
17-10523	Pooled Trust	X		
17-10528	Pooled Trust	X		
17-10529	Individual Trust		X	
17-10530	Individual Trust	X		
17-10537	Pooled Trust	X		
17-10541	Individual Trust		X	
17-10545	Pooled Trust			X
17-10548	Pooled Trust	X		
17-10549	Pooled Trust			X
17-10557	Pooled Trust	X		
17-10558	Pooled Trust			X
17-10560	MSA within a Pooled Trust		X	
17-10562	Individual Trust	X		
17-10563	Individual Trust	X		
17-10564	Pooled Trust			X
17-10565	Individual Trust		X	
17-10566	MSA within an Individual Trust		X	
17-10568	Pooled Trust			X
17-10571	MCA within a Pooled Trust			X
17-10575	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
17-10592	Pooled Trust	X		
17-10593	Third Party Trust - Individual	X		
17-10597	Pooled Trust	X		
17-10598	Pooled Trust	X		
17-10600	Individual Trust		X	
17-10601	Individual Trust		X	
17-10604	Pooled Trust			X
17-10605	Pooled Trust			X
17-10609	Pooled Trust	X		
17-10623	Individual Trust	X		
17-10627	Pooled Trust			X
17-10634	Individual Trust		X	
17-10636	Pooled Trust			X
17-10638	Pooled Trust	X		
17-10649	Pooled Trust	X		
17-10651	Individual Trust		X	
17-10652	Pooled Trust	X		
17-10657	Pooled Trust	X		
17-10658	Individual Trust		X	
17-10660	Individual Trust	X		
17-10661	Individual Trust	X		
17-10663	Pooled Trust	X		
17-10664	MCA within a Pooled Trust			X
17-10665	Pooled Trust	X		
17-10666	Pooled Trust	X		
17-10668	Individual Trust		X	
17-10670	Pooled Trust			X
17-10679	Individual Trust		X	
17-10686	Individual Trust	X		
17-10687	Individual Trust	X		
17-10692	Individual Trust		X	
17-10695	Pooled Trust			X
17-10696	Pooled Trust	X		
17-10698	Pooled Trust	X		
17-10699	Individual Trust		X	
18-10706	Pooled Trust			X
18-10708	Individual Trust	X		
18-10709	Individual Trust	X		
18-10710	Pooled Trust	X		
18-10712	Pooled Trust	X		
18-10713	Individual Trust		X	
18-10717	Pooled Trust			X
18-10723	Pooled Trust	X		
18-10727	Individual Trust		X	
18-10734	Pooled Trust			X
18-10735	Pooled Trust			X
18-10736	Individual Trust		X	
18-10738	Pooled Trust			X
18-10739	Pooled Trust	X		
18-10742	Pooled Trust			X
18-10743	Pooled Trust			X
18-10746	Individual Trust	X		
18-10748	Pooled Trust			X
18-10754	MSA within a Pooled Trust		X	
18-10758	Individual Trust		X	
18-10759	Individual Trust			X
18-10760	Individual Trust		X	
18-10762	Individual Trust	X		
18-10763	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
18-10764	Individual Trust	X		
18-10765	Individual Trust	X		
18-10768	Individual Trust	X		
18-10771	Pooled Trust			X
18-10773	Pooled Trust			X
18-10774	Pooled Trust			X
18-10777	Pooled Trust	X		
18-10782	Individual Trust		X	
18-10787	Pooled Trust	X		
18-10789	Individual Trust		X	
18-10793	Pooled Trust			X
18-10794	Pooled Trust	X		
18-10797	Pooled Trust			X
18-10805	Pooled Trust			X
18-10807	Pooled Trust			X
18-10810	Individual Trust		X	
18-10811	Pooled Trust		X	
18-10813	Pooled Trust			X
18-10816	Pooled Trust	X		
18-10817	Individual Trust		X	
18-10819	Pooled Trust			X
18-10824	Pooled Trust			X
18-10832	Pooled Trust			X
18-10839	Individual Trust	X		
18-10849	Pooled Trust			X
18-10853	Third Party Trust - Individual	X		
18-10859	Individual Trust	X		
18-10860	MSA within an Individual Trust			X
18-10861	Pooled Trust			X
18-10862	Individual Trust		X	
18-10865	Third Party Trust - Individual		X	
18-10867	Individual Trust	X		
18-10868	Pooled Trust			X
18-10875	Pooled Trust	X		
18-10877	Pooled Trust			X
18-10884	Individual Trust	X		
18-10886	Individual Trust	X		
18-10888	Pooled Trust			X
18-10894	Pooled Trust			X
18-10901	Pooled Trust			X
18-10902	Pooled Trust	X		
18-10903	Third Party Trust - Individual	X		
18-10904	Individual Trust		X	
18-10905	MSA within an Individual Trust		X	
18-10907	Pooled Trust			X
18-10909	Pooled Trust	X		
18-10913	Pooled Trust			X
18-10915	Third Party Trust - Individual	X		
18-10928	MSA within an Individual Trust		X	
18-10929	Individual Trust		X	
18-10930	Pooled Trust			X
18-10931	Pooled Trust		X	
18-10932	Individual Trust		X	
18-10933	Individual Trust			X
18-10935	Pooled Trust	X		
18-10944	Pooled Trust	X		
18-10946	Pooled Trust			X
18-10952	Individual Trust	X		
18-10953	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
18-10954	Individual Trust	X		
18-10957	Pooled Trust	X		
18-10959	Pooled Trust	X		
18-10965	Pooled Trust	X		
18-10971	Pooled Trust	X		
18-10973	Individual Trust	X		
18-10974	Pooled Trust			X
18-10978	Pooled Trust		X	
18-10980	Pooled Trust			X
18-10993	Pooled Trust			X
18-10994	Pooled Trust	X		
18-10995	Pooled Trust	X		
18-10996	Pooled Trust			X
18-10997	Pooled Trust			X
18-11000	Pooled Trust	X		
18-11001	Third Party Trust - Individual	X		
18-11006	Pooled Trust	X		
18-11008	Pooled Trust			X
18-11015	Pooled Trust	X		
18-11016	Pooled Trust			X
18-11020	Pooled Trust			X
18-11023	Pooled Trust			X
18-11024	Individual Trust		X	
18-11027	Pooled Trust			X
18-11028	MSA within a Pooled Trust		X	
18-11029	Pooled Trust	X		
18-11034	Pooled Trust			X
18-11039	Pooled Trust			X
18-11040	Pooled Trust	X		
18-11041	MSA within a Pooled Trust		X	
18-11044	Pooled Trust	X		
18-11046	Pooled Trust			X
18-11051	Individual Trust	X		
18-11054	Pooled Trust			X
18-11056	Individual Trust	X		
18-11057	Individual Trust		X	
18-11065	Third Party Trust - Individual	X		
18-11071	Pooled Trust			X
18-11072	Pooled Trust			X
18-11073	Individual Trust		X	
18-11074	Pooled Trust			X
18-11075	Pooled Trust			X
18-11076	Individual Trust		X	
18-11081	Individual Trust		X	
18-11082	Individual Trust	X		
18-11083	Individual Trust		X	
18-11084	Individual Trust		X	
18-11087	MSA within a Pooled Trust		X	
18-11090	Individual Trust	X		
18-11093	Pooled Trust			X
18-11095	Individual Trust		X	
18-11098	Individual Trust		X	
18-11099	Pooled Trust			X
18-11100	Pooled Trust			X
18-11103	Pooled Trust			X
19-11076	Pooled Trust			X
19-11105	Individual Trust	X		
19-11107	Individual Trust		X	
19-11110	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
19-11112	Pooled Trust			X
19-11114	Individual Trust	X		
19-11122	Third Party Trust - Individual	X		
19-11123	Third Party Trust - Individual	X		
19-11124	Third Party Trust - Individual	X		
19-11125	Individual Trust	X		
19-11126	Individual Trust		X	
19-11133	Pooled Trust			X
19-11136	MSA within a Pooled Trust			X
19-11137	Pooled Trust	X		
19-11144	Pooled Trust	X		
19-11145	Individual Trust	X		
19-11146	Individual Trust	X		
19-11149	Pooled Trust			X
19-11150	Pooled Trust	X		
19-11151	Pooled Trust			X
19-11152	Pooled Trust			X
19-11156	Pooled Trust	X		
19-11159	Pooled Trust			X
19-11161	Pooled Trust			X
19-11163	Pooled Trust			X
19-11173	Third Party Trust - Individual	X		
19-11174	Pooled Trust			X
19-11176	Pooled Trust			X
19-11177	Pooled Trust	X		
19-11179	Pooled Trust			X
19-11182	Pooled Trust			X
19-11184	Pooled Trust			X
19-11186	Pooled Trust			X
19-11189	Pooled Trust	X		
19-11192	Pooled Trust			X
19-11198	Pooled Trust	X		
19-11200	Individual Trust	X		
19-11205	Individual Trust	X		
19-11206	Pooled Trust	X		
19-11213	Pooled Trust	X		
19-11214	MCA within a Pooled Trust		X	
19-11215	Pooled Trust		X	
19-11216	Individual Trust		X	
19-11217	Individual Trust		X	
19-11220	Pooled Trust	X		
19-11222	Pooled Trust			X
19-11224	Pooled Trust			X
19-11225	Pooled Trust			X
19-11227	Individual Trust	X		
19-11228	MSA within an Individual Trust		X	
19-11230	Individual Trust	X		
19-11232	Pooled Trust	X		
19-11233	Individual Trust	X		
19-11237	Pooled Trust	X		
19-11241	Individual Trust		X	
19-11243	Third Party Trust - Individual		X	
19-11247	Pooled Trust	X		
19-11248	Individual Trust		X	
19-11249	Individual Trust		X	
19-11255	Pooled Trust			X
19-11260	Individual Trust	X		
19-11263	Pooled Trust	X		
19-11265	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
19-11267	Individual Trust	X		
19-11268	Individual Trust		X	
19-11269	Individual Trust		X	
19-11270	Third Party Trust - Individual		X	
19-11271	Pooled Trust			X
19-11274	Third Party Trust - Individual	X		
19-11277	Pooled Trust			X
19-11278	Pooled Trust			X
19-11281	Pooled Trust			X
19-11282	Pooled Trust		X	
19-11283	Pooled Trust	X		
19-11285	Pooled Trust			X
19-11287	Pooled Trust	X		
19-11288	Individual Trust	X		
19-11289	Individual Trust	X		
19-11290	Individual Trust	X		
19-11293	Pooled Trust			X
19-11294	Pooled Trust	X		
19-11295	Pooled Trust			X
19-11297	Pooled Trust			X
19-11298	Pooled Trust	X		
19-11299	Pooled Trust			X
19-11300	Pooled Trust			X
19-11302	Pooled Trust	X		
19-11304	Pooled Trust			X
19-11305	Individual Trust		X	
19-11306	Individual Trust		X	
19-11307	Pooled Trust			X
19-11308	Pooled Trust			X
19-11311	Pooled Trust			X
19-11313	MSA within an Individual Trust		X	
19-11315	Pooled Trust	X		
19-11317	Individual Trust	X		
19-11319	Pooled Trust			X
19-11324	Pooled Trust	X		
19-11330	Pooled Trust			X
19-11331	Pooled Trust			X
19-11334	Individual Trust		X	
19-11337	Pooled Trust			X
19-11341	Pooled Trust			X
19-11342	Pooled Trust			X
19-11344	Pooled Trust			X
19-11347	Pooled Trust			X
19-11349	Pooled Trust	X		
19-11350	Individual Trust		X	
19-11351	Individual Trust	X		
19-11352	Pooled Trust	X		
19-11356	MSA within an Individual Trust		X	
19-11357	Individual Trust		X	
19-11363	Individual Trust	X		
19-11364	Pooled Trust	X		
19-11368	Pooled Trust			X
19-11372	Individual Trust		X	
19-11374	Third Party Trust - Individual		X	
19-11375	Individual Trust	X		
19-11377	Individual Trust	X		
19-11378	Individual Trust		X	
19-11379	Individual Trust		X	
19-11380	Individual Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
19-11384	Pooled Trust			X
19-11386	Individual Trust	X		
19-11387	Pooled Trust			X
19-11389	Pooled Trust		X	
19-11391	Individual Trust		X	
19-11392	Individual Trust	X		
19-11393	Individual Trust		X	
19-11394	Pooled Trust			X
19-11397	Pooled Trust			X
19-11399	Pooled Trust	X		
19-11401	Individual Trust	X		
19-11402	Pooled Trust	X		
19-11404	Pooled Trust			X
19-11408	Individual Trust		X	
19-11409	Pooled Trust	X		
19-11410	MSA within a Pooled Trust		X	
19-11411	Pooled Trust			X
19-11418	Pooled Trust	X		
19-11419	Pooled Trust	X		
19-11426	Pooled Trust			X
19-11428	Individual Trust	X		
19-11431	Third Party Trust - Individual	X		
19-11433	Pooled Trust			X
19-11434	Pooled Trust	X		
19-11435	Pooled Trust	X		
19-11437	Pooled Trust	X		
19-11440	Individual Trust		X	
19-11442	Pooled Trust		X	
19-11443	MSA within a Pooled Trust			X
19-11447	Pooled Trust			X
19-11514	Pooled Trust			X
19-11518	Pooled Trust			X
19-11519	Pooled Trust			X
19-11523	Pooled Trust			X
19-11524	Pooled Trust	X		
19-11530	Pooled Trust			X
19-11531	Pooled Trust	X		
19-11533	Individual Trust		X	
19-11534	Pooled Trust			X
19-11537	Individual Trust		X	
19-11541	Individual Trust		X	
19-11542	Pooled Trust	X		
20-11548	Individual Trust	X		
20-11549	Individual Trust	X		
20-11551	Pooled Trust			X
20-11555	Individual Trust	X		
20-11557	Individual Trust	X		
20-11563	Pooled Trust	X		
20-11565	Pooled Trust			X
20-11568	Individual Trust	X		
20-11569	Pooled Trust			X
20-11570	Individual Trust	X		
20-11571	Individual Trust	X		
20-11577	Pooled Trust	X		
20-11578	MSA within a Pooled Trust		X	
20-11579	Pooled Trust	X		
20-11581	Individual Trust		X	
20-11582	Individual Trust		X	
20-11584	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
20-11586	Pooled Trust	X		
20-11590	Individual Trust	X		
20-11591	Individual Trust		X	
20-11597	Individual Trust	X		
20-11598	Pooled Trust	X		
20-11600	Pooled Trust			X
20-11601	Pooled Trust			X
20-11604	Pooled Trust			X
20-11611	Pooled Trust			X
20-11612	Individual Trust		X	
20-11614	Pooled Trust			X
20-11619	Pooled Trust	X		
20-11621	Individual Trust	X		
20-11622	Pooled Trust	X		
20-11625	Pooled Trust	X		
20-11629	Pooled Trust	X		
20-11632	Individual Trust			X
20-11634	Individual Trust		X	
20-11636	Pooled Trust			X
20-11638	Pooled Trust			X
20-11639	Individual Trust		X	
20-11642	Pooled Trust			X
20-11643	Pooled Trust			X
20-11644	Pooled Trust	X		
20-11645	Pooled Trust	X		
20-11646	Third Party Trust - Individual		X	
20-11652	Pooled Trust			X
20-11654	Pooled Trust			X
20-11665	Pooled Trust			X
20-11667	Individual Trust	X		
20-11669	Individual Trust		X	
20-11670	Individual Trust	X		
20-11671	Pooled Trust			X
20-11672	Pooled Trust	X		
20-11673	Individual Trust		X	
20-11675	MSA within an Individual Trust		X	
20-11676	Individual Trust		X	
20-11680	Pooled Trust			X
20-11681	Pooled Trust	X		
20-11682	Pooled Trust	X		
20-11685	Pooled Trust			X
20-11690	Pooled Trust			X
20-11691	Pooled Trust			X
20-11696	Pooled Trust			X
20-11702	Individual Trust	X		
20-11703	Pooled Trust			X
20-11706	Pooled Trust			X
20-11708	Pooled Trust			X
20-11710	Pooled Trust	X		
20-11711	Pooled Trust			X
20-11713	Pooled Trust	X		
20-11714	Pooled Trust			X
20-11716	Individual Trust		X	
20-11718	Pooled Trust			X
20-11719	Individual Trust		X	
20-11720	Pooled Trust	X		
20-11722	Individual Trust	X		
20-11724	Individual Trust		X	
20-11725	Individual Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
20-11728	Pooled Trust	X		
20-11729	Pooled Trust	X		
20-11730	Pooled Trust			X
20-11732	Pooled Trust			X
20-11734	Pooled Trust	X		
20-11738	Pooled Trust			X
20-11741	Individual Trust		X	
20-11742	Pooled Trust			X
20-11745	Pooled Trust			X
20-11747	Individual Trust	X		
20-11748	Pooled Trust			X
20-11750	Pooled Trust			X
20-11751	Pooled Trust			X
20-11752	Pooled Trust			X
20-11755	Pooled Trust	X		
20-11757	Pooled Trust	X		
20-11762	Pooled Trust			X
20-11763	Pooled Trust			X
20-11764	Pooled Trust			X
20-11765	Individual Trust		X	
20-11766	Individual Trust		X	
20-11768	Individual Trust		X	
20-11769	Pooled Trust			X
20-11774	Pooled Trust			X
20-11775	Pooled Trust			X
20-11776	Individual Trust	X		
20-11777	Pooled Trust			X
20-11778	Pooled Trust			X
20-11782	Pooled Trust			X
20-11787	Pooled Trust			X
20-11789	Pooled Trust		X	
20-11791	Pooled Trust			X
20-11792	Pooled Trust			X
20-11794	Pooled Trust	X		
20-11795	Pooled Trust	X		
20-11796	Pooled Trust			X
20-11800	Individual Trust	X		
20-11801	Individual Trust	X		
20-11804	Pooled Trust			X
20-11806	Pooled Trust			X
20-11808	Pooled Trust	X		
20-11809	Individual Trust	X		
20-11811	Pooled Trust	X		
20-11812	Pooled Trust			X
20-11813	MSA within an Individual Trust			X
20-11821	Pooled Trust			X
20-11825	Pooled Trust			X
20-11826	Pooled Trust			X
20-11828	Pooled Trust			X
20-11829	Pooled Trust			X
20-11830	Pooled Trust	X		
20-11832	Pooled Trust			X
20-11833	Individual Trust		X	
20-11835	Individual Trust		X	
20-11836	Pooled Trust			X
20-11837	Individual Trust		X	
20-11838	Individual Trust		X	
20-11843	Pooled Trust			X
20-11845	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
20-11847	Pooled Trust			X
20-11848	Third Party Trust - Individual	X		
20-11849	Individual Trust	X		
20-11850	Third Party Trust - Individual	X		
20-11851	Third Party Trust - Individual	X		
20-11852	Individual Trust		X	
20-11853	MSA within an Individual Trust			X
20-11854	Individual Trust	X		
20-11857	Individual Trust		X	
20-11859	Pooled Trust			X
20-11861	Individual Trust		X	
20-11863	Pooled Trust			X
21-11868	Pooled Trust			X
21-11869	Individual Trust		X	
21-11870	Pooled Trust	X		
21-11871	Individual Trust		X	
21-11873	Pooled Trust			X
21-11874	Individual Trust	X		
21-11875	Individual Trust	X		
21-11876	Pooled Trust	X		
21-11877	MSA within an Individual Trust		X	
21-11878	Individual Trust	X		
21-11881	Pooled Trust			X
21-11885	Individual Trust		X	
21-11886	Pooled Trust			X
21-11887	MSA within an Individual Trust			X
21-11888	Individual Trust		X	
21-11889	Pooled Trust			X
21-11891	Individual Trust		X	
21-11893	Pooled Trust			X
21-11894	Pooled Trust			X
21-11896	Pooled Trust			X
21-11900	Individual Trust		X	
21-11901	Pooled Trust	X		
21-11905	Pooled Trust			X
21-11906	Pooled Trust			X
21-11907	Pooled Trust			X
21-11910	Pooled Trust			X
21-11911	Individual Trust	X		
21-11912	Individual Trust		X	
21-11913	Pooled Trust			X
21-11914	Pooled Trust	X		
21-11916	Pooled Trust	X		
21-11917	Pooled Trust	X		
21-11919	Pooled Trust			X
21-11920	Individual Trust			X
21-11921	Pooled Trust			X
21-11922	Pooled Trust			X
21-11924	Pooled Trust			X
21-11927	Pooled Trust			X
21-11928	Pooled Trust			X
21-11930	Pooled Trust			X
21-11933	Pooled Trust			X
21-11936	Pooled Trust			X
21-11939	Pooled Trust			X
21-11941	Pooled Trust			X
21-11942	Pooled Trust			X
21-11949	Pooled Trust			X
21-11950	Individual Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
21-11952	Pooled Trust	X		
21-11954	Pooled Trust			X
21-11956	Individual Trust	X		
21-11960	Pooled Trust			X
21-11961	Individual Trust	X		
21-11962	Pooled Trust			X
21-11963	Pooled Trust	X		
21-11964	Pooled Trust	X		
21-11965	Individual Trust	X		
21-11966	Pooled Trust			X
21-11968	Individual Trust	X		
21-11969	Individual Trust	X		
21-11971	Individual Trust		X	
21-11972	Individual Trust		X	
21-11976	Individual Trust		X	
21-11977	Third Party Trust - Individual	X		
21-11978	Pooled Trust			X
21-11979	Pooled Trust		X	
21-11980	Individual Trust			X
21-11981	Third Party Trust - Individual	X		
21-11982	Pooled Trust			X
21-11984	Pooled Trust			X
21-11985	Third Party Trust - Individual	X		
21-11987	Individual Trust	X		
21-11988	Individual Trust	X		
21-11992	Pooled Trust			X
21-11993	Pooled Trust	X		
21-11994	Individual Trust		X	
21-11997	Pooled Trust			X
21-11999	Pooled Trust			X
21-12000	Pooled Trust			X
21-12005	Pooled Trust			X
21-12006	Individual Trust		X	
21-12007	Pooled Trust			X
21-12008	Pooled Trust			X
21-12009	Pooled Trust			X
21-12011	Pooled Trust	X		
21-12012	MSA within an Individual Trust			X
21-12013	Individual Trust	X		
21-12014	Individual Trust	X		
21-12015	Pooled Trust	X		
21-12016	Pooled Trust		X	
21-12017	MCA within an Individual Trust		X	
21-12021	Individual Trust		X	
21-12023	Pooled Trust			X
21-12024	Pooled Trust			X
21-12026	Pooled Trust			X
21-12027	Pooled Trust	X		
21-12028	Individual Trust		X	
21-12029	Pooled Trust			X
21-12031	Pooled Trust			X
21-12032	Pooled Trust			X
21-12033	Pooled Trust	X		
21-12034	Third Party Trust - Individual	X		
21-12035	Pooled Trust			X
21-12036	Individual Trust	X		
21-12038	MSA within a Pooled Trust			X
21-12039	Individual Trust		X	
21-12040	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
21-12041	Individual Trust	X		
21-12042	Individual Trust		X	
21-12043	Third Party Trust - Individual	X		
21-12044	Individual Trust		X	
21-12045	Pooled Trust			X
21-12047	Individual Trust	X		
21-12048	Pooled Trust			X
21-12050	Pooled Trust			X
21-12052	Pooled Trust			X
21-12053	Individual Trust		X	
21-12056	Individual Trust	X		
21-12057	Pooled Trust			X
21-12058	Individual Trust	X		
21-12059	Pooled Trust			X
21-12061	Pooled Trust			X
21-12062	Individual Trust		X	
21-12064	Pooled Trust	X		
21-12065	Individual Trust	X		
21-12066	Individual Trust		X	
21-12067	Pooled Trust			X
21-12068	Pooled Trust			X
21-12069	Third Party Trust - Individual		X	
21-12070	Pooled Trust			X
21-12072	Pooled Trust	X		
21-12074	Pooled Trust			X
21-12075	Pooled Trust			X
21-12077	Pooled Trust		X	
21-12078	Pooled Trust			X
21-12080	Pooled Trust	X		
21-12081	Pooled Trust			X
21-12083	Pooled Trust			X
22-12084	Pooled Trust	X		
22-12085	Pooled Trust			X
22-12087	Individual Trust	X		
22-12088	Individual Trust	X		
22-12089	Individual Trust	X		
22-12090	Pooled Trust			X
22-12091	Pooled Trust			X
22-12094	Pooled Trust	X		
22-12095	Pooled Trust			X
22-12096	Pooled Trust			X
22-12097	Pooled Trust			X
22-12098	Pooled Trust			X
22-12099	Pooled Trust			X
22-12103	Individual Trust	X		
22-12105	Individual Trust	X		
22-12109	Individual Trust		X	
22-12111	MSA within an Individual Trust		X	
22-12113	Pooled Trust		X	
22-12114	Pooled Trust			X
22-12115	Pooled Trust			X
22-12116	Pooled Trust			X
22-12117	Individual Trust	X		
22-12118	Pooled Trust	X		
22-12119	Pooled Trust	X		
22-12120	Individual Trust		X	
22-12121	Individual Trust	X		
22-12122	Individual Trust	X		
22-12125	Pooled Trust			X

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
22-12127	Pooled Trust		X	
22-12131	Pooled Trust			X
22-12135	Pooled Trust			X
22-12136	Pooled Trust			X
22-12137	Pooled Trust	X		
22-12138	Pooled Trust			X
22-12139	Pooled Trust			X
22-12141	Individual Trust	X		
22-12143	Individual Trust	X		
22-12149	Individual Trust		X	
22-12150	Pooled Trust			X
22-12151	Pooled Trust			X
22-12153	Individual Trust	X		
22-12156	Pooled Trust	X		
22-12157	Pooled Trust			X
22-12158	Pooled Trust			X
22-12160	Pooled Trust			X
22-12161	Pooled Trust			X
22-12163	Pooled Trust			X
22-12164	Individual Trust		X	
22-12165	Individual Trust		X	
22-12169	Pooled Trust			X
22-12170	Pooled Trust			X
22-12172	Pooled Trust	X		
22-12175	Pooled Trust			X
22-12176	Pooled Trust	X		
22-12181	Individual Trust	X		
22-12184	Pooled Trust			X
22-12185	Pooled Trust	X		
22-12186	Pooled Trust			X
22-12187	Pooled Trust			X
22-12188	Pooled Trust			X
22-12189	Pooled Trust			X
22-12191	Pooled Trust	X		
22-12193	Pooled Trust			X
22-12194	Individual Trust		X	
22-12195	Pooled Trust	X		
22-12197	Individual Trust		X	
22-12198	Individual Trust	X		
22-12199	Pooled Trust			X
22-12201	Pooled Trust	X		
22-12202	MSA within a Pooled Trust			X
22-12203	Pooled Trust	X		
22-12204	Individual Trust		X	
22-12205	Pooled Trust			X
22-12206	Pooled Trust	X		
22-12208	Pooled Trust	X		
22-12210	Third Party Trust - Individual	X		
22-12211	Individual Trust		X	
22-12212	Individual Trust		X	
22-12213	Individual Trust		X	
22-12214	MSA within a Pooled Trust			X
22-12215	Pooled Trust	X		
22-12216	Pooled Trust			X
22-12218	Pooled Trust			X
23-12221	Pooled Trust			X
23-12223	Pooled Trust			X
23-12225	Individual Trust			X
23-12226	Pooled Trust		X	

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
23-12228	Pooled Trust			X
23-12231	Pooled Trust			X
23-12232	Pooled Trust			X
23-12233	Individual Trust		X	
23-12234	Individual Trust		X	
23-12235	Individual Trust		X	
23-12236	Pooled Trust			X
23-12239	Pooled Trust			X
23-12241	Pooled Trust			X
23-12242	Pooled Trust			X
23-12244	Pooled Trust	X		
23-12245	Individual Trust		X	
23-12247	Pooled Trust			X
23-12248	Pooled Trust			X
23-12249	Pooled Trust			X
23-12250	Pooled Trust	X		
23-12253	Individual Trust	X		
23-12254	Individual Trust		X	
23-12255	Pooled Trust			X
23-12256	Pooled Trust			X
23-12257	Pooled Trust			X
23-12259	Pooled Trust			X
23-12260	Pooled Trust			X
23-12261	Pooled Trust			X
23-12262	Pooled Trust			X
23-12263	Pooled Trust			X
23-12264	Pooled Trust			X
23-12265	Pooled Trust			X
23-12266	Individual Trust	X		
23-12267	Pooled Trust			X
23-12268	Pooled Trust	X		
23-12270	Pooled Trust			X
23-12273	Pooled Trust	X		
23-12274	Pooled Trust			X
23-12276	Individual Trust		X	
23-12277	Individual Trust		X	
23-12278	Pooled Trust			X
23-12279	Pooled Trust			X
23-12280	Pooled Trust			X
23-12281	Pooled Trust			X
23-12282	Individual Trust	X		
23-12283	Pooled Trust			X
23-12284	Individual Trust	X		
23-12285	Pooled Trust			X
23-12286	Pooled Trust			X
23-12288	Third Party Trust - Individual	X		
23-12289	Pooled Trust			X
23-12291	Pooled Trust			X
23-12292	Pooled Trust			X
23-12293	Pooled Trust			X
23-12294	Individual Trust			X
23-12295	Pooled Trust			X
23-12298	Pooled Trust			X
23-12301	Individual Trust		X	
23-12303	Pooled Trust	X		
23-12304	Pooled Trust			X
23-12305	Pooled Trust			X
23-12306	Individual Trust	X		
23-12307	Individual Trust	X		

Trust No.	Trust Category	Fully Compromised	Partially Compromised	Non-Compromised
23-12309	Pooled Trust			X
23-12310	Pooled Trust			X
23-12313	Pooled Trust	X		
23-12315	Individual Trust	X		
23-12316	Pooled Trust			X
23-12319	Pooled Trust	X		
23-12320	Individual Trust	X		
23-12321	Individual Trust	X		
23-12322	Individual Trust	X		
23-12323	Pooled Trust			X
23-12324	Pooled Trust			X
23-12325	Pooled Trust			X
23-12327	Pooled Trust			X
23-12328	Pooled Trust			X
23-12332	Pooled Trust			X
23-12333	Pooled Trust			X
23-12334	Pooled Trust			X
23-12336	Pooled Trust			X
23-12337	Pooled Trust			X
23-12338	Individual Trust			X
23-12341	Pooled Trust			X
23-12342	MSA within an Individual Trust			X
23-12346	Pooled Trust			X
23-12350	Pooled Trust			X
23-12353	Third Party Trust - Individual			X
23-12354	Third Party Trust - Individual			X
23-12355	Pooled Trust			X
23-12356	Individual Trust		X	
23-12357	Pooled Trust			X
23-12362	Individual Trust			X
23-12363	Individual Trust			X
23-12366	Pooled Trust			X
24-12371	Pooled Trust			X
24-12374	Pooled Trust			X

Exhibit C should be considered preliminary and may change subject to additional investigation and analysis.

For purposes herein, "Fully Compromised" means that the entirety of the trust balance has been affected, "Partially Compromised" means that some portion of the trust has been affected, and "Non-Compromised" means that 100% of the funds remain intact and have not been compromised.

Exhibit D

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION**

In re:

Case No. 8-24-bk-00676-RCT

THE CENTER FOR SPECIAL NEEDS
TRUST ADMINISTRATION, INC.,

Chapter 11

Debtor.

**ORDER GRANTING CHAPTER 11 TRUSTEE'S MOTION TO
APPROVE (I) WIND DOWN AND TERMINATION OF OPERATIONS
OF THE DEBTOR, (II) RESIGNATION OF THE DEBTOR AS TRUSTEE
OF TRUSTS, (III) APPROVE PROCEDURES TO APPOINT CPT
INSTITUTE, INC. AS SUCCESSOR TRUSTEE OF THE TRUSTS,
AND (IV) APPROVE FORM AND MANNER OF OPT-OUT NOTICE FOR
APPOINTMENT OF CPT INSTITUTE, INC. AS SUCCESSOR TRUSTEE**

This case is before the Court on the Motion to Approve (I) Wind Down And Termination Of Operations Of The Debtor, (II) Resignation of The Debtor As Trustee Of Trusts, (III) Approve Procedures To Appoint CPT Institute, Inc. as Successor Trustee of the Trusts, and (IV) Approve Form and Manner of Opt-Out Notice For Appointment of CPT Institute, Inc. as Successor Trustee (Doc. No. ____) (“Motion”)¹ and the Court, having considered the Motion, and the arguments of counsel at the hearing held on October ____, 2024 finds good cause exists to grant the Motion, and it is:

¹ Capitalized terms used but not defined herein have the meanings given to them in the Motion.

ORDERED:

1. The Motion is **GRANTED** as set forth herein.
2. The Debtor shall resign as trustee, and CPT shall be appointed as successor trustee for all Pooled Trusts, subject to the Beneficiary's right to opt-out as described below.
3. The effective date of CPT's appointment as successor trustee shall be on or before **December 31, 2024** (the "Effective Date").
4. Within five (5) business days after entry of this Order, or as soon as practicable thereafter, the Chapter 11 Trustee will cause the Opt-Out Notice to be served on the following parties or their respective counsel, if known: (a) the United States Trustee for the Middle District of Florida (the "U.S. Trustee"); (b) counsel to the Official Committee of Unsecured Creditors; (c) all of the Beneficiaries of Pooled Trusts; and (d) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002.
5. No later than November 22, 2024 (the "Opt-Out Notice Period"), should a Beneficiary elect to opt-out of having CPT appointed as successor trustee of their trust, the Beneficiary shall deliver the executed Opt-Out Notice to the Debtor's claims agent, Epiq, in the manner set forth in the Opt-Out Notice.
6. For Non-Pooled Trusts, unless a beneficiary of a Non-Pooled Trust opts out prior to November 22, 2024 or affirmatively opts in pursuant to the Opt-In Notice, CPT shall cause an attorney to review the existing individual trust agreement for each Non-Pooled Trust to evaluate CPT's ability and willingness to serve as a successor trustee. Each Non-Pooled Trust with assets of \$50,000 or more will be assessed a fee up to \$500.00 payable to CPT from the Trust Account principal to defray the costs associated with this review. Each Non-Pooled Trust with assets less than \$50,000 will not be assessed a fee. If CPT is willing and able to serve as successor trustee for

a Non-Pooled Trust, and such Beneficiary agrees to CPT's fee schedule, CPT is appointed as successor trustee of the Non-Pooled Trust without further action or approval of any state court or other state, federal, or local governmental or regulatory agency.

7. Within five (5) business days after entry of this Order, or as soon as practicable thereafter, the Chapter 11 Trustee will cause the Opt-In Notice to be served on the following parties or their respective counsel, if known: (a) the United States Trustee for the Middle District of Florida (the "U.S. Trustee"); (b) counsel to the Official Committee of Unsecured Creditors; (c) all of the Beneficiaries of Non-Pooled Trusts; and (d) all parties that have requested or that are required to receive notice pursuant to Bankruptcy Rule 2002.

8. No later than November 22, 2024 (the "Opt-In Notice Period"), should a Beneficiary elect to opt-in of having CPT appointed as successor trustee of their trust, the Beneficiary shall deliver the executed Opt-In Notice to the Debtor's claims agent, Epiq, in the manner set forth in the Opt-Out Notice.

9. If CPT declines to serve as successor trustee for a specific Non-Pooled Trust, or such Beneficiary does not agree to CPT's fee schedule, CPT will provide to the Beneficiary a written procedure for appointing a successor trustee, including a summary of the steps required pursuant to his or her individual trust agreement, recommendations on finding a suitable trustee, and clear guidance on navigating the process of requesting or appointing a new trustee and seeking court approval, if necessary.

10. Beneficiaries with fully compromised Pooled Trusts whose current balances are \$0 (the "Fully Compromised Trusts") as listed on **Exhibit C** to the Motion who do not opt-out will also be transitioned over to CPT for management purposes only, although CPT will not open trust accounts for Fully Compromised Trusts until a trust is funded by a Beneficiary or the

Chapter 11 Trustee makes distributions to Beneficiaries following his recovery efforts. If, upon notice of interim distributions, a Beneficiary has opted out and has chosen a third-party trust administrator, the Chapter 11 Trustee will coordinate the transfer of distributions to the appropriate third-party successor trustee.

11. Effective as of December 31, 2024, the Critical Expense Loan (as that term is defined in the Motion) will be terminated. Beneficiaries who have previously relied on these advances must make alternative arrangements for payment of their critical needs.

12. For Medicare/Medicaid purposes, Fully Compromised Trusts will be considered exhausted.

13. If a Beneficiary with a partially compromised account (*i.e.*, some funds are held in protected third-party accounts, and other funds were invested in the “Loan” and are currently unavailable for distribution (“Partially Compromised Trust”) elects to opt out of having CPT administer a Trust, the Chapter 11 Trustee’s professionals will review the Debtor’s trust ledgers to reconcile the bank/brokerage account statements of that particular Trust prior to transferring any Trust balance. Provided the Chapter 11 Trustee is satisfied with his professional’s reconciliation of an account, the Chapter 11 Trustee shall make arrangements to transfer all of such Beneficiary’s funds held in third-party investment accounts to CPT or to any third-party successor trustee selected by the Beneficiary in his or her opt-out form (subject to such successor trustee’s acceptance).

14. To reduce the likelihood of overpayment on a Partially Compromised Trust account, the Chapter 11 Trustee’s professionals shall have the discretion to transfer less than one hundred percent (100%) of such compromised Trust’s balance, with such amount constituting a

claim owed by the Debtor to the Trust upon the Chapter 11 Trustee's recovery of assets in this Bankruptcy Case.

15. For all Trusts that were not compromised (the "Uncompromised Trusts"), upon the Effective Date, the Chapter 11 Trustee shall make arrangements to transfer all of such Beneficiary's funds held in third-party investment accounts to CPT or to any third-party successor trustee selected by the Beneficiary in his or her opt-out form (subject to such successor trustee's acceptance).

16. For all Trusts where CPT is to be appointed as successor trustee, the Debtor shall retain all rights to residual death benefits of any Beneficiary that has died prior to the December 31, 2024. For all Trusts where CPT is appointed as successor trustee, CPT will retain all rights to residual death benefits pursuant to 42 U.S.C. § 1396p(d)(4)(C).

17. If a Beneficiary chooses to opt out of having CPT appointed as successor trustee of their Trust, any third party chosen by the Beneficiary shall be bound by the provisions of this Order with respect to the division of residual death benefits and recognize the successor trustee's interest in and rights to receive the residual death benefits pursuant to 42 U.S.C. § 1396p(d)(4)(C).

18. In exchange for the transition of Trusts by the Debtor to CPT, CPT shall donate the following amounts to the Debtor, which funds shall be used by the Debtor for tax-exempt, charitable purposes (*i.e.*, the donated funds will be segregated and earmarked for the distribution to Beneficiaries on account of his or her losses pursuant a confirmed chapter 11 plan or further order of the Bankruptcy Court):

- \$140,000 per year for three (3) years if the Debtor initially transitions 75% or more of the Trusts to CPT.

- \$100,000 per year for three (3) years if the Debtor initially transitions 50% to 74.99% of the Trusts to CPT.
- \$75,000 per year for three (3) years if the Debtor initially transitions less than 50% of the Trusts to CPT.

19. For all Trusts, whether transitioned to CPT or a third-party successor trustee, unless specifically requested by a Beneficiary in writing, the Chapter 11 Trustee shall automatically retain all rights and standing in his capacity both as Trustee of the Trusts and Chapter 11 Trustee of the Debtor to pursue Litigation Claims on behalf of the Beneficiaries and the bankruptcy estate and make distributions to them through this bankruptcy case. In addition, as of the Effective Date of the transition of each Trust to CPT or such other successor trustee, each Beneficiary shall be deemed to have automatically assigned to the Chapter 11 Trustee all rights to pursue Litigation Claims on his or her behalf against third parties. This assignment shall be self-effectuating without the need for further documentation or Order of this Court.

20. Further, on the Effective Date, all liens of the Debtor on certain real property, vehicles, and other assets titled in the name of the Beneficiaries shall be transferred to CPT or a third-party successor trustee if a Beneficiary chooses to opt-out of having CPT appointed as successor trustee. In the event any liens were improperly placed, CPT and/or the Chapter 11 Trustee are ordered to take such other and further actions as necessary to rectify the impropriety.

21. CPT shall not be liable for any acts, malfeasance, negligence, or wrongdoing committed by the Debtor or any of its professionals or employees for acts arising prior to the Effective Date. However, CPT shall be liable for any of its actions arising out of or related to its administration of the Trusts from and after the Effective Date.

22. This Order may be presented to any and all entities, including, without limitation, all federal, state, or local governmental units, administrative agencies, governmental departments, secretaries of state, federal, state, and local officials, state probate courts, and all other persons and entities who may be required by operation of law, to facilitate the appointment of CPT (upon its acceptance) as successor trustee for any Trusts administered by the Debtor. Each and every federal, state, and local governmental unit, including any state probate court, is hereby authorized to accept any and all documents and instruments necessary or appropriate, including a copy of this Order, to give effect to the appointment of CPT (upon its acceptance) as successor trustee for any Trusts administered by the Debtor.

23. The automatic stay pursuant to section 362 of the Bankruptcy Code is hereby lifted with respect to the Debtor to the extent necessary, without further order of the Court, (a) to allow CPT to give the Debtor any notice provided for in the Motion, (b) to allow CPT to take any and all actions permitted by the Motion in accordance with the terms and conditions thereof, including, without limitation, effectuating the appointment of CPT as successor trustee of any Trust administered by the Debtor, and (c) to otherwise implement the terms and provisions of the Motion and this Order.

24. This Court shall retain jurisdiction with regard to, *inter alia*, all issues or disputes relating to interpretation, implementation and enforcement of the Motion or this Order, including without limitation CPT's post-Effective Date obligations.

Steven R. Wirth, Esq. is directed to serve a copy of this order on interested parties who do not receive service by CM/ECF and file a proof of service within three days of entry of this order.