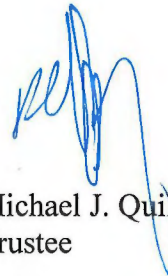

Life Partners Position Holder Trust

June 21, 2022

Greetings!

As I told you on May 20, I have decided to sell the non-cash assets of the Trust so that I can get a final distribution to you and terminate the Trust. Attached is a Motion I have filed with the Bankruptcy Court in connection with that goal. Also attached is a Notice of Hearing which sets the Motion for hearing at 9:30 a.m. on July 26, 2022. Unless you want to object there is nothing you need to do. We are getting closer to getting this done. Thank you for your support.



Michael J. Quilling
Trustee

Joshua L. Shepherd (Texas Bar No. 24058104)
QUILLING SELANDER LOWNDS
WINSLETT & MOSER, P.C.
2001 Bryan Street, Suite 1800
Dallas, Texas 75201
Telephone: (214) 871-2100
Facsimile: (214) 871-2111
E-mail: jshepherd@qslwm.com

**COUNSEL FOR MICHAEL J. QUILLING, AS
TRUSTEE OF THE LIFE PARTNERS POSITION
HOLDER TRUST**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

IN RE:

**LIFE PARTNERS HOLDINGS, INC.,
*et. al.***

Reorganized Debtors.

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**CASE NO. 15-40289-mxm11
JOINTLY ADMINISTERED
(Chapter 11)**

**POSITION HOLDER TRUST’S MOTION TO APPROVE PLAN CONSTRUCTION
IN FURTHERANCE OF LIQUIDATION AND FINAL DISTRIBUTION**

NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AT THE ELDON B. MAHON U.S. COURTHOUSE, 501 W. 10TH ST., RM. 147, FORT WORTH, TX 76102-3643, BEFORE CLOSE OF BUSINESS ON JULY 12, 2022, WHICH IS AT LEAST 21 DAYS FROM THE DATE OF SERVICE HEREOF.

ANY RESPONSE SHALL BE IN WRITING AND FILED WITH THE CLERK, AND A COPY SHALL BE SERVED UPON COUNSEL FOR THE MOVING PARTY PRIOR TO THE DATE AND TIME SET FORTH HEREIN. IF A RESPONSE IS FILED A HEARING MAY BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY.

IF NO HEARING ON SUCH NOTICE OR MOTION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.

TO THE HONORABLE MARK X. MULLIN,
UNITED STATES BANKRUPTCY JUDGE:

COMES NOW the Life Partners Position Holder Trust (the “Trust”), on behalf of the Reorganized Debtors under the terms of the Plan (as defined below), confirmed by this Court in the above-captioned Chapter 11 bankruptcy case (the “Bankruptcy Case”) of Life Partners Holdings, Inc. (“LPHI”), previously jointly administered with the bankruptcy cases of LPHI’s affiliated debtors (collectively with LPHI, the “Reorganized Debtors”), by and through Michael J. Quilling, in his capacity as the Trustee of the Trust (the “Trustee”), and files this *Motion to Approve Plan Construction in Furtherance of Liquidation and Final Distribution* (the “Motion”). In support of this Motion, the Trustee respectfully states as follows:

I. INTRODUCTION

1. The Trust’s underlying purpose is to function as a *liquidating* trust.¹ To accomplish this purpose, the Trustee aims to sell substantially all of the Trust’s non-cash, policy-related, assets in a transaction which, if closed, will serve the best interests of the Trust’s thousands of investors. This is possible now because of certain favorable developments in the market and improvements in the due diligence materials the Trust can now provide (that LPHI could not provide at the time the Bankruptcy Case was initiated).

2. In negotiating the sale of its portion of the policies, the Trustee has negotiated additional benefits for the Continuing Fractional Holders. As these additional benefits are not set out in the Plan Documents the Trustee seeks this Court’s interpretation of the Plan Documents to

¹ See e.g. Plan, Dkt. No. 3427, at Section 5.01 (“The Position Holder Trust shall be created ... for the purpose of liquidating the Position Holder Trust Assets...”).

determine whether the provision of these benefits is proper.² Technically, the Trust has no obligation to go beyond the strict terms of the Plan Documents. However, the Trustee believes the Plan Documents provide him with sufficient discretion and authority to negotiate these additional benefits. Accordingly, the Trustee, out of an abundance of caution and for the assurance of the buyer who will provide these benefits, brings this Motion seeking the Court's determination and interpretation of the Plan Documents.

3. Additionally, upon the ultimate termination of the Trust, the Trustee is then required to file a report with this Court concerning the termination and the discharge of the Trustee's duties.³ There will inevitably be a period of time between the ruling on this Motion and the termination of the Trust, a period in which final administration of the Trust can occur outside of the bankruptcy process. Accordingly, through this Motion, the Trustee also requests that the Court immediately close the Bankruptcy Case upon entry of its order on this Motion in order to preserve Trust assets for distribution to investors.

II. JURISDICTION AND VENUE

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157, and venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The legal predicates for the relief sought herein are section 105(a) of title 11 of the United States Code (the "Bankruptcy Code"), and the Court's inherent authority to enforce

² See Plan, Dkt. No. 3427, at Article XVII - Retention of Jurisdiction.

³ See Plan, Dkt. No. 3427, at Section 5.09.

and construe its own orders. *Travelers Indem. Co. v. Bailey*, 557 U.S. 137, 151, 129 S. Ct. 2195 (2009); *United States v. Alcoa, Inc.*, 533 F.3d 278, 287 (5th Cir. 2008).

III. BACKGROUND

6. The Trust was created by virtue of the Plan⁴, which was confirmed by the Court on November 1, 2016⁵, and began operations on December 9, 2016.⁶ The original Trustee was Eduardo Espinosa, who was replaced on December 13, 2018⁷ by Michael Quilling, who still serves as the Trustee and manages the affairs of the Trust.⁸ In addition to the Plan, the Trust is governed by the Trust Agreement.

7. The Plan Documents provide that the Trustee will manage the assets of the Trust (interests in insurance policies) and *liquidate* those assets in an expeditious manner when it makes sense to do so.⁹ The Plan Documents also contemplated that the Trust would terminate in late 2026¹⁰, but that date was extended until December 2031, at the request of the Trustee based

⁴ The *Revised Third Amended Joint Plan of Reorganization of Life Partners Holdings, Inc. et. al., Pursuant to Chapter 11 of the Bankruptcy Code* [Dkt. No. 3427] (the “Plan”). Pursuant to the Plan, the PHT was established through the *Trust Agreement for Life Partners Position Holder Trust* (the “Trust Agreement”) dated December 9, 2016. Plan, Docket No. 3427, at Article V, and Position Holder Trust Agreement, at pp. 126-163; and Confirmation Order, Docket No. 3439, at ¶¶ 23-25. The Life Partners IRA Holder Partnership (the “IRA Partnership”) was also established through the *Company Agreement of Life Partners IRA Holder Partnership, LLC* (the “Company Agreement”), and also dated December 9, 2016. Plan, Docket No. 3427, at Article VII; and Confirmation Order, Docket No. 3439, at ¶¶ 28-29. The Trust Agreement and Company Agreement, along with the Plan and Confirmation Order (as defined herein) will collectively be referred to as the “Plan Documents”.

⁵ Pursuant to the Court’s Confirmation Order [Dkt. No. 3439] (the “Confirmation Order”).

⁶ When the Plan became effective (the “Effective Date”). See Docket No. 3615.

⁷ See Dkt. No. 4316.

⁸ For purposes of this Motion, references to administration of the Trust also include management of the IRA Partnership, as that Partnership is defined within the Plan.

⁹ See Plan, Dkt. No. 3427, at Sections 5.01 and 5.09; and Trust Agreement, Dkt. No. 3427 (pp. 126-163), at Recitals, Sections 1.3, 2.1, 3.3(b)(i), 4.1, 4.2, and 7.6(c)(x).

¹⁰ See Plan, Dkt. No. 3427, at Sections 2.1.

on circumstances which existed at the time.¹¹

8. The Trust has three different classes of beneficiaries, who are called “Investors” in the Trust (each an “Investor”, and collectively, the “Investors”): (1) holders of Position Holder Trust Interests (“Units”) (6,509 holders totaling 504,935,235 Units)¹²; (2) holders of IRA Partnership Interests (“Partnership Interests”) (6,644 holders totaling 736,691,113 units)¹²; and (3) holders of New IRA Notes (26 holders totaling \$3,159,788.92 in debt)¹². In contrast, the Continuing Fractional Holders retain a position that is similar to their original fractional interest investments.

9. When the Trust began operations, the assets, as well as the records relating to those assets, were in a state of disarray. Under Trustee Espinosa, and subsequently under Trustee Quilling, efforts were undertaken to correct the deficiencies, including through the optimization of policy premiums. Those corrections have been accomplished, and the result has been an increase in the value of the Trust’s assets.

10. During this same time period, there have also been many accomplishments with respect to the Trust’s finances. For instance, all debt has been eliminated, all unnecessary vendors have been eliminated or replaced with better, more cost-efficient options, operating expenses have been greatly reduced, and cash reserves have been brought to proper levels.

11. All these efforts have resulted in a Trust that now operates very efficiently, allowing for the distribution of excess funds to Investors each year as contemplated under the Plan Documents. Specifically, since its inception to present, the Trust has paid \$95 million in

¹¹ See *Order Granting Position Holder Trust’s Motion to Approve Extension of Trust Term, Board Compensation, and for Non-Material Plan Modification* [Dkt. No. 4339].

¹² As of May 31, 2022. See <https://lpi-pht.com/ownership/>.

distributions to its Unit holders, paid \$35 million to holders of New IRA Notes, and has paid in excess of \$340 million to the Continuing Fractional Holders.

12. As a publicly reporting company, the Trust is required to file quarterly reports with the U.S. Securities and Exchange Commission (“SEC”), including an annual audited report of its assets and operations.¹³

IV. SALE BY THE TRUSTEE

13. Utilizing what are very sophisticated financial models, the Trust shows that it can operate profitably for another 9 to 10 years.¹⁴ This forecast, however, will prove accurate *IF, and only if*, a number of uncertain assumptions hold true. There is of course no guarantee that any of these assumptions will hold true, or that investors will continue to be paid one to two cents per Unit per year over that period of time (as has historically been the case). Even if the Trust’s models and assumptions are based upon sound data, these projections are ultimately only best guesses for what the future may hold.

14. As a result of the vast improvements, both operationally and financially, that have been made to the Trust over the past several years, the Trustee believes that the value of the Trust Assets is as good now as its ever going to get. Thus, it makes sense to sell now. The Trustee further believes that a sale now will allow the Trust to immediately pay about the same

¹³ See generally SEC EDGAR Company Search Results for ‘Life Partners Position Holder Trust’ at <https://www.sec.gov/edgar/browse/?CIK=1692144> (last accessed June 20, 2022).

¹⁴ NOTE: This statement may be a forward-looking statement and is based upon beliefs and assumption made by, and information currently available to the Trustee. This forward-looking statement reflects the Trustee’s current views with respect to future events and is not a guarantee of future performance or developments. Readers are strongly cautioned that reliance on any forward-looking statements involves known and unknown risks and uncertainties. Actual results and events may differ materially from information contained in the forward-looking statements due to several factors. As a result, the forward-looking statement above might not occur in the way the Trustee expects, or at all. Accordingly, the reader should not place reliance on this forward-looking statement.

amount to Investors as it would over the entire course of the next 9 to 10 years, when considering the impact of inflation.

15. Therefore, utilizing his business judgment and acting in the best interest of the Trust, the Trustee has entered into a Purchase and Sale Agreement with a wholly independent third-party to sell the Trust's non-cash assets, namely the Trust's interests in the life insurance policies it holds (the "Trust Assets").

A. Benefits of Sale to the Investors

16. Beneficial ownership in the Trust is in the form of Units and Partnership Interests. Unit holders hold their interests individually, while the Partnership Interests are held through their holders' IRA accounts. Some investors have each. In total, as of May 31, 2022, there are approximately 13,153 Investors (not including New IRA Note Holders) which collectively own an approximate total of 1,241,626,348 Units and Partnership Interests. Most of these Investors made their investment more than 10 years ago, and are now suffering (or have already been suffering) from investment fatigue. Many of these investors are elderly and they never expected, nor do they want, to still be holding their investment in 2022 (or beyond). The prospect of the Trust operating for another 9 to 10 more years is very frustrating to most of them. No one would have made a 20+ year investment. Most of these Investors have communicated to the Trustee that they just want out of this investment and for it to finally be over, once and for all. The only way to accomplish such a thing is to liquidate the remaining assets of the Trust.

17. A sale and liquidation of the Trust Assets now will provide relief to these Investors and allow this investment to come to an end. Along with that comes several benefits:

- a. Investors can receive their funds now, allowing them the opportunity to use those funds rather than waiting for them over the course of another decade.

b. Each year the Trust is required to send out various tax-related documents: a Grantor Letter to each Unit holder, and a K-1 to holders of IRA Partnership Interests. The Grantor Letter is confusing to most of the Investors, and frankly, oftentimes even to their accountants. It is not recognized by the major tax preparation software, which results in Investors having to seek tax assistance from outside services just to file their tax returns. Due to the nature of the Trust, each Investor is taxed on income attributable to their respective position in the Trust. This taxable income, sometimes referred to as “phantom income”, is reflected on the Grantor Letters and has in many cases caused Investors to be taxed on money they did not receive. Although the Grantor Letters and the K-1s will unfortunately have to be sent out again in early 2023, if the sale is closed and the Trust terminated as is anticipated, those will be the last such tax documents these Investors will receive from the Trust. That will be it - - there will be no more phantom income, no more Grantor Letters, and no more K-1s. Investors will be able to get back to a normal tax reporting situation.

c. At long last the Investors, if they have one, will finally be able to take a capital loss now and close out this investment instead of continuing to have to wait for another nine years.

d. There are a great number of risks associated with the Trust Assets such as (1) escalating premiums; (2) difficulty obtaining death certificates both domestic and foreign; (3) difficulty obtaining payment from insurance companies; and (4) STOLI¹⁵ challenges by insurance companies and family members of the insureds. A sale now allows all of these risks to be avoided.

¹⁵ An acronym for “Stranger-Owned Life Insurance”.

e. In that based upon best guesses as to what is going to happen in the future, Investors will only receive one or two cents per year in terms of a distribution, ever creeping inflation is already making that future income stream worth less and less. A sale now will allow the inflation risk to be avoided.

B. Benefits of Sale to the Continuing Fractional Holders

18. Under the Plan Documents, the Continuing Fractional Holders are considered to be tenants in common as to the fractional interest they hold in a given policy. They are not Investors, and they do not have a beneficial interest in the Trust. So long as these Continuing Fractional Holders keep timely paying their respective share of the premiums, then they retain their interest in the respective policy. If these Continuing Fractional Holders fail to pay their portion of the premium payment (a “default”), then they go into the Trust (at a 20% discount) and are issued Trust Units. Many Continuing Fractional Holders own an interest in several policies. They can default on any of them while retaining the ones for which they continue to pay their share of the premiums. The Plan Documents do not provide an obligation to the Trust to continue to exist to provide the default option. Rather, the Trust is charged with liquidating its assets, and, upon liquidation, the Trust is to wind up its operations and distribute the remaining cash.¹⁶ This distribution is to include the premium reserves.¹⁷ As to any policies where the Trust has not been able to liquidate its interests, the Trustee can offer to allow the relevant Continuing Fractional Holders to take over complete ownership of their policy, requiring the payment of

¹⁶ Trust Agreement, Dkt. No. 3427 (p. 132), at 2.2(a).

¹⁷ Trust Agreement, Dkt. No. 3427 (p. 132), at 2.2(b), subpart (a).

100% of the premiums.¹⁸ In the event the Continuing Fractional Holders choose not to exercise this option, likely due to their inability (or unwillingness) to take on the extremely high premium payments, the Trustee then must attempt to sell the policy, now free of the Continuing Fractional Holder's interest.¹⁹

19. The Plan Documents do not provide a liquidity option for a Continuing Fractional Holder who has not already defaulted into the Trust (*i.e.* there is no way for these Continuing Fractional Holders to sell their interest other than through a permitted transfer, an option which is extremely limited).

20. Even though not required to do so, during negotiations regarding the current Purchase and Sale Agreement (the "PSA"), the Trustee sought to expand the rights of the Continuing Fractional Holders upon termination of the Trust, in order to give them options which they do not currently have. As a result, the buyer has agreed, post-closing of the sale, to provide a "New Future CFH Right" as follows:

In connection with the [t]ransaction, [p]urchaser shall grant a new right to the CFHs: For any [d]efault which occurs after the [c]losing [d]ate but no later than the six-year anniversary of the [c]losing [d]ate (the "Expiration Date"), [p]urchaser shall pay, in cash, to the defaulting CFH, within thirty (30) days following such [d]efault, \$0.16 (SIXTEEN CENTS) for each trust unit of the [PHT] the CFH would have received had the CFH defaulted on the [p]olicy as of the [c]losing [d]ate (the "New Future CFH Right"). Upon the Expiration Date of the New Future CFH Right, the [p]urchaser may sell the [p]olicies free and clear of any CFH [o]bligations and distribute to each CFH the percentage of the sale proceeds equal to such CFH's percentage interest in the relevant [p]olicy.

While the buyer will provide the New Future CFH Right for a period of six-years, after this six-year period, the option to default will cease to exist. That said, the Continuing Fractional Holders

¹⁸ Trust Agreement, Dkt No. 3427 (pp. 132-33), at 2.2(b), subpart (c) (*citing to* Plan, Dkt. No. 3427, at Section 12.09(d)).

¹⁹ *Id.*

will still be left with the right to receive their percentage interest of the sale proceeds resulting from a sale of their policy, a right which the Continuing Fractional Holders currently do not possess.

V. CLOSING ISSUES

21. In the event the Court grants this Motion, and in the further event that the Trust's anticipated sale closes, the Trustee will then be in a position to make a final distribution and terminate the Trust. The Plan then mandates that "[u]pon the occurrence of the termination of the [Trust], the [Trustee] shall File with the Bankruptcy Court, a report thereof, seeking to be discharged from his duties" (the "Final Report").²⁰

22. While the Trustee intends to move as expeditiously as possible to accomplish the final distribution and ultimate termination of the Trust, the administrative processes required to accomplish these two events may very well take months to accomplish. Thus, while the Trust needs the Bankruptcy Case open in order to consider the current Motion, and will necessarily need the Bankruptcy Case open in order to file and obtain an order on the Final Report, the Bankruptcy Case does not need to remain open in the interim period between these two events. Indeed, immediately closing the Bankruptcy Case upon entry of an order on this Motion will ultimately ensure a greater distribution to the Trust's investors by alleviating the administrative burdens and quarterly fees associated with an open proceeding.

VI. RELIEF REQUESTED AND ARGUMENT IN SUPPORT

23. In consideration of the foregoing, through this Motion, the Trustee requests that

²⁰ Plan, Dkt. No. 3427, at Section 5.09. While the Plan refers to the Trustee singularly, there are also five (5) members of the Trust's Board of Directors that the Final Report will also seek to discharge from their duties.

the Court affirm the Trustee's interpretation of the Plan, and thus approve the New Future CFH Right and its application to the Continuing Fractional Holders. The Trustee further requests that upon entry of its Order on this Motion, the Court then immediately re-close the Bankruptcy Case.

24. First, with respect to the New Future CFH Right, while the Plan provides certain rights to the Continuing Fractional Holders during the term of the Trust, it clearly does not (and could not) contemplate that those rights will survive in perpetuity. Instead, the Plan Documents make clear that the purpose of the Trust is to liquidate, and to do so as promptly as possible.²¹ Accordingly, while the Trustee has the authority to sell the Trust assets²², he interprets the Plan's silence surrounding the specifics of such a liquidation as the allowance necessary to have negotiated for the protections and opportunities afforded by the New Future CFH Right - - protections and opportunities that would not otherwise have been afforded to the Continuing Fractional Holders had the Trust simply run its course.

25. Second, in an effort to preserve funds for the ultimate distribution to the Trust's thousands of Investors, the Trustee seeks to have this Bankruptcy Case immediately closed upon the entry of the Court's order on this Motion. At that time – outside of an open bankruptcy case – the Trustee and his professionals can then resume administration of Trust and take the necessary steps to (hopefully) close the sale, receive the proceeds, undertake post-closing calculations and close the Trust's books, effectuate service of the final distribution checks – which will all have a

²¹ See Plan, Dkt. No. 3427, at Sections 5.01 and 5.09; and Trust Agreement, Dkt No. 3427 (pp. 126-163), at Recitals, Sections 1.3, 2.1, 3.3(b)(i), 4.1, 4.2, and 7.6(c)(x).

²² See Trust Agreement, Dkt No. 3427 (pp. 126-163), at 4.4; and Tex. Prop. Code Ann. §§ 111.001 *et seq.* (specifically, Tex. Prop. Code Ann. § 113.010 (“A trustee may contract to sell, sell and convey, or grant an option to sell real or personal property at public auction or private sale for cash or for credit or for part cash and part credit, with or without security.”)).

60-day deposit deadline, and file the final reports with the SEC, if necessary. As touched on above, these “closing actions” will likely take more than a couple of months and can each be accomplished without the necessity of Bankruptcy Court supervision or an open bankruptcy case.

26. Upon completion of the closing actions, the Trustee will then be ready to file the Final Report contemplated by the Plan, requesting the entry of an order: (i) discharging his duties; and (ii) allowing for the deposit of any unclaimed final distributions – an amount which is currently uncertain – into the registry of the Court, as contemplated by General Order 2016-03²³ (the “Final Order”). To accomplish this final task, the Trustee would respectfully request that the Bankruptcy Case be re-opened, the Final Report considered and Final Order entered, and then the Bankruptcy Case be immediately re-closed (for good). Such a process would alleviate the administrative burdens of quarterly operating reports, and more importantly, would save the Trust (and its Investors) potentially \$500,000 in U.S. Trustee fees if the Bankruptcy Case were to remain open between the order on this Motion and entry of the Final Order. A similar opening/closing process was recently utilized in this District through an order which stated: “Upon entry of this order granting the relief stated herein, this Case is closed. No quarterly fees or operating reports shall accrue or be required in connection with the reopening and immediate closing of this Case pursuant to this order.”²⁴ The Trustee requests that the same process be utilized here.

²³ Of the United States Bankruptcy Court for the Northern District of Texas (*at*: <https://www.txnb.uscourts.gov/content/general-order-2016-03> (last accessed June 20, 2022)).

²⁴ *Reddy Ice* [12-32349-sgj11 - Dkt. No. 849]

27. As cited above, both the Supreme Court, in *Travelers Indem. Co. v. Bailey*, 557 U.S. 137, 151, 129 S. Ct. 2195 (2009), and the Court of Appeals for the Fifth Circuit, in *United States v. Alcoa, Inc.*, 533 F.3d 278, 287 (5th Cir. 2008), have affirmed the proposition that all federal courts have the inherent authority to enter orders enforcing and interpreting their own prior orders. *See also Upton Creditors, LLC v. MHR Institutional Partners III (In re Upton)*, 2016 U.S. Dist. LEXIS 5591, *12 (N.D. Tex. 2016) (a bankruptcy court’s order interpreting its own confirmation order is entitled to substantial deference. Citations omitted); *In re Palmaz Sci. Inc.*, 562 B.R. 331, 335-336 (Bankr. W.D. Tex. 2016) (jurisdiction and authority extends to bankruptcy court’s interpretation and implementation of its confirmation order).

28. Moreover, section 105(a) of the Bankruptcy Code allows this Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” 11 U.S.C. § 105(a). Section 105(a) provides to bankruptcy courts the equitable power to enter orders that aid in the preservation or enhancement of the estate. *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002).

29. Here, the Trustee seeks the Court’s interpretation of the Plan, as incorporated by the Court’s Confirmation Order, to allow for the extension of a new right to the Continuing Fractional Holders that the Trustee has obtained for their benefit. The Trustee further seeks the Court’s authority to implement a process for temporarily re-closing the Bankruptcy Case in order to help preserve the greatest corpus of funds possible for which to make the Trust’s final distribution. Clearly, both requests are plainly intended to inure to the benefit of the Trust and the Continuing Fractional Holders and aid in the preservation of the Trust’s estate.

WHEREFORE, PREMISES CONSIDERED, the Trustee respectfully requests that the Court enter an order (i) granting this Motion; (ii) affirming the Trustee’s interpretation of the

Plan; (iii) approving the New Future CFH Right and its application to the Continuing Fractional Holders; (iv) immediately closing this Bankruptcy Case upon entry of its Order on this Motion; and (v) granting the Trustee such other and further relief to which he may be justly entitled, whether general, special, at law or in equity.

Dated: June 21, 2022.

Respectfully submitted,

**QUILLING SELANDER LOWNDS
WINSLETT & MOSER, P.C.**
2001 Bryan Street, Suite 1800
Dallas, Texas 75201
Telephone: (214) 871-2100
Facsimile: (214) 871-2100

By: /s/ Joshua L. Shepherd
Joshua L. Shepherd
Texas Bar No. 24058104
E-mail: jshepherd@qslwm.com

**COUNSEL FOR
MICHAEL J. QUILLING, AS TRUSTEE
OF THE LIFE PARTNERS POSITION
HOLDER TRUST**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 21, 2022, a true and correct copy of the foregoing document:

1. was served by email transmission via the Court's CM/ECF system upon all parties registered to receive electronic notice in this bankruptcy case;
2. was served by first-class mail, postage prepaid, upon those shown on the attached service list; and
3. was transmitted to the PHT's servicer for immediate service to the PHT's Investors and the Continuing Fractional Holders, by email transmission upon 11,165 and by first-class mail, postage prepaid, upon 2,365. A copy of this service list is not attached due to privacy concerns, but is available for *in camera* review at the Court's request.

By: /s/ Joshua L. Shepherd
Joshua L. Shepherd

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

IN RE:

**LIFE PARTNERS HOLDINGS, INC.,
*et. al.***

Reorganized Debtors.

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CASE NO. 15-40289-mxm11

**JOINTLY ADMINISTERED
(Chapter 11)**

**ORDER GRANTING POSITION HOLDER TRUST’S MOTION TO
APPROVE PLAN CONSTRUCTION IN FURTHERANCE OF
LIQUIDATION AND FINAL DISTRIBUTION**

On this day came on to be considered the *Motion to Approve Plan Construction in Furtherance of Liquidation and Final Distribution* (the “Motion”) filed by the Life Partners Position Holder Trust (the “PHT”), by and through Michael J. Quilling, in his capacity as the Trustee of the PHT (the “Trustee”). Upon review of the Motion, any responses and replies thereto, and all arguments of counsel and evidence admitted at the hearing on the Motion (the “Hearing”), the Court finds that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, that this is a

core proceeding pursuant to 28 U.S.C. § 157(b)(2), that the Court may enter a final order consistent with Article III of the United States Constitution, that venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409, that the Motion was properly served on all necessary and required parties, and that the Motion has merit. Based upon the foregoing, and after due deliberation and for the reasons stated on the record at the Hearing, it is **HEREBY**:

ORDERED, ADJUDGED, AND DECREED that the Motion and the relief requested therein is hereby **GRANTED**; and it is further

ORDERED, ADJUDGED, AND DECREED that the “New Future CFH Right”, which is as follows:

In connection with the [t]ransaction, [p]urchaser shall grant a new right to the CFHs: For any [d]efault which occurs after the [c]losing [d]ate but no later than the six-year anniversary of the [c]losing [d]ate (the “Expiration Date”), [p]urchaser shall pay, in cash, to the defaulting CFH, within thirty (30) days following such [d]efault, \$0.16 (SIXTEEN CENTS) for each trust unit of the [PHT] the CFH would have received had the CFH defaulted on the [p]olicy as of the [c]losing [d]ate (the “New Future CFH Right”). Upon the Expiration Date of the New Future CFH Right, the [p]urchaser may sell the Policies free and clear of any CFH Obligations and distribute to each CFH the percentage of the sale proceeds equal to such CFH’s percentage interest in the relevant [p]olicy.

and its application to the Continuing Fractional Holders are hereby **APPROVED**, effective upon closing of the sale outlined within the PSA¹; it is further

ORDERED, ADJUDGED, AND DECREED that pursuant to 11 U.S.C. § 350 and Federal Rule of Bankruptcy Procedure 3022, effective as of [to be supplemented prior to entry], 2022, this Bankruptcy Case is hereby **CLOSED** and the Clerk’s Office is hereby ordered and directed to re-close the Bankruptcy Case promptly; it is further

¹ Capitalized terms shall have the meaning ascribed to such terms within the Motion unless otherwise specifically defined herein.

ORDERED that neither the entry of this Order nor any provision contained herein shall be deemed to adversely impact the continued administration of the PHT; and it is further

ORDERED that the entry of this Order is without prejudice to any right of the Trustee to seek either reopening of the Bankruptcy Case or any other relief; it is further

ORDERED that any and all United States Trustee fees due and owing for the Bankruptcy Case shall be paid when due following entry of this Order; it is further

ORDERED that the Trustee is authorized to take all actions necessary to effectuate this Order; it is further

ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order; and it is further

ORDERED that notwithstanding the closing of the Bankruptcy Case, this Court shall and hereby does retain exclusive jurisdiction to the fullest extent permitted under the Plan, Confirmation Order, and/or applicable law, including specifically and expressly to enforce or interpret its own orders pertaining to the Bankruptcy Case.

END OF ORDER

Name	Address1	Address2	City	State	Zip
MAGNA LIFE SETTLEMENT FUND	SUITE 303-15957-84TH AVENUE		SURREY	CANADA	
ROBIN ROCK LIMITED	SUITE 3, BONADIE'S PLAZA	EGMONT STREET	KINGSTOWN	ST. VINCENT AND THE GRENADINE	
A. M. CLOUGH, TTEE DANA M. CLOUGH MARONDE GST TRUST	C/O HEATHER A. KEMBLE, ESQ	4809 COLE AVENUE, SUITE 260	DALLAS	TX	75205
Aaron Smith/David Wirt/Wm Allen Woolley	Locke Lord LLP	111 S. Wacker Dr.	Chicago	IL	60606
Abraham N. Kleinman	8 Aberdeen Dr.		West Nyack	NY	10994
ADVANCED LIFE SETTLEMENT PORTFOLIO 2011-1, LLC	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIO 2012-2, LLC	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIO 2013-3	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIOS	C/O PETER S. WAHBY, NATALIE DEYO THOMPSON ESQ	2200 ROSS AVENUE, SUITE 5200	DALLAS	TX	75201
ADVANCED LIFE SETTLEMENT PORTFOLIOS	C/O SHARI L. HEYEN, DAVID R. EASTLAKE, ESQ	1000 LOUISIANA, SUITE 1700	HOUSTON	TX	77022
AFCO	5600 N. RIVER RD., STE 400		ROSEMONT	IL	60018
AFFINITY LIFE SETTLEMENT FUND 2010A LLC	C/O TOBY L. GERBER	2200 ROSS AVE., STE. 3600	DALLAS	TX	75201
ALDEN CHASE/CHASE FAMILY TRUST	23212 THOMPSON DRIVE		GRAND TERRACE	CA	92313
ALEXANDER DUBOSE JEFFERSON & TOWNSEND	515 CONGRESS AVE #2350		AUSTIN	TX	78701
ALLAN HASCALL	3460 WESTCHESTER RD		BLLOOMFIELD	MI	48304
ALLIED INSURANCE DEPOSITORS INSURANCE	1100 LOCUST STREET	DEPT 1100	DES MOINES	IA	50391
ALLIED PROPERTY AND CASUALTY INSURANCE	1100 LOCUST STREET	DEPT 1100	DES MOINES	IA	50391
AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY, INC.	C/O BECKET AND LEE LLP	PO BOX 3001	MALVERN	PA	19355
AMERICAN STOCK TRANSFER & TRUST	OPERATIONS CENTER 6201 15TH AVENUE		BROOKLYN	NY	11219
AMERICAN STOCK TRANSFER & TRUST	P.O. BOX 12893		PHILADELPHIA	PA	19176
ANDREW G. BUTTE	C/O BRUCE BUTTE	3801 LENOX DR.	FT. WORTH	TX	76107
Anthony J Interrante	Kessler Collins, P.C.	2100 Ross Avenue, Ste. 750	Dallas	TX	75201
Anthony P. Daddino	Meadows, Collier, Reed et al	901 Main St., Ste. 3700	Dallas	TX	75202
Arnold Vega	3518 Minglewood Blvd.		Houston	TX	77023
ARTHUR J. HARTMAN	C/O KAREN ENSLEY	12750 MERIT DRIVE, SUITE 1450	DALLAS	TX	75251
Arthur J. Hartman	13539 Willowbend		Dallas	TX	75240
BAKER & MCKENZIE LLP	2001 ROSS AVE #2300		DALLAS	TX	75201
BARBARA DYSON ESTATE	C/O BARBARA DYSON	4 LA ESPIRAZ	ORINDA	CA	94563
BARONE ALDRINE	C/O JOHN J. KANE ESQ	1601 ELM ST, STE 3700	DALLAS	TX	75201
BEAZLEY INSURANCE COMPANY INC	1270 AVENUE OF THE AMERICAS	12TH FLOOR	NEW YORK	NY	10020
Benjamin Wilkoff and Michael J Miller	1650 Market Street, Suite 2800		Philadelphia	PA	19103
BERT D. & SUSAN M. SCALZO	2917 ELMRIDGE DRIVE		FLOWER MOUND	TX	75022
Betty Nichols	15150 Preston Road, Suite 150		Dallas	TX	75248
Blackwell Partners, LLC - Series A	CO DUMAC, Inc.	280 South Mangum Street, Suite 210	Durham	NC	27701
BMC GROUP	3732 W. 120th St.		Hawthorne	CA	90250
BOB SHEARN	C/O JOYCE W. LINDAUER	12720 HILLCREST ROAD, SUITE 625	DALLAS	TX	75231
Bowery Acquisition, LLC / Bowery Opportunity Fund LP	1325 Avenue of the Americas, 28th Floor		New York	NY	10019
BRANDON LAWS	86 SPRING STREET		NEWMAN	GA	30263
BRIAN D PARDO	908 ARLINGTON DRIVE		WACO	TX	76712
Bridgepoint Consulting, LLC	6300 Bridgepoint Pkwy.	Bldg. I, Ste. 575	Austin	TX	78730
BROADRIDGE ICS	51 MERCEDES WAY		EDGEWOOD	NY	11717
BROADRIDGE ICS	P.O. BOX 416423		BOSTON	MA	02241
BROADRIVER ASSET MANAGEMENT	C/O ROBERT UNDERHILL ESQ	750 LEXINGTON AVENUE	NEW YORK	NY	10022
BRUCE BUTTE	3801 LENOX DRIVE		FT. WORTH	TX	76107
Bruce J Zabaraszkas	Thompson & Knight	707 Wilshire Blvd., Suite 4100	Los Angeles	CA	90017
C. ALFRED MACKENZIE	P.O. BOX 2003		WACO	TX	76703
CAMERON PARK ZOOLOGICAL AND BOTANICAL SOCIETY	C/O JEFFREY R. COX, CHRISTIAN J. HACK, ESQ	510 N. VALLEY MILLS DR., #500	WACO	TX	76710
Carl Ballachino	2352 Oak Bard St.		Miamisburg	OH	45342
CARL GORDON	4025 WOODFOX		HOUSTON	TX	77025
CARMEL RIDEAU	139 S LOS ROBLOS AVE #301		PASADENA	CA	91101
CARMEL RIDEAU, EARL RIDEAU	30373 GLEN ELLEN CIRCLE		MURRIETA	CA	92563
CAROL G. BLANK AND ANNE M. KELLY	C/O JAMES L. DRAKE, JR., P.C.	PO BOX 9945	SAVANNAH	GA	31412
CARRINGTON COLEMAN SLOMAN & BLUMENTHAL	901 MAIN STREET #5500		DALLAS	TX	75202
CERTAIN FRACT INT HLDRS LIFE SETTTL POLICIES-LIFE PARTNERS HOLDINGS INC	C/O M. JERMAINE WATSON, ESQ.	325 N. ST. PAUL ST, STE 2200	DALLAS	TX	75201
Charles Baruch	Johnston Tobey Baruch	3308 Oak Grove Rd.	Dallas	TX	75204
Charles Chesnutt	12222 Merit Drive 12th Floor		Dallas	TX	75251
CHARLES E BARUCH	LAW OFFICE OF CHAD BARUCH	3201 MAIN STREET	ROWLETT	TX	75088
Charles J Vinicombe	457 Haddonfield Road, Suite 300		Cherry Hill	NJ	08002
Charles Miller	6363 N Highway 161 Ste 450		Irving	TX	75038
CITY OF WACO AND/OR WACO ISD	C/O LEE GORDON ESQ	P.O. BOX 1269	ROUND ROCK	TX	78680
Claims Recovery Group LLC	92 Union Avenue		Cresskill	NJ	07626
CONSILLO f/k/a FIRST ADVANTAGE LIT CONSULTING	605 EAST HUNTINGTON DRIVE SUITE 211		MONROVIA	CA	91016
Contrarian Funds, LLC	411 West Putnam Ave., Ste. 425		Greenwich	CT	06854
COOLIDGE 2004 FAMILY TRUST	122 KNIPP CT		HOUSTON	TX	77024
D.BIRTCHEP/D.WHITMIRE/J.WOELFEL/T.MCCLAIN	C/O JAMES CRAIG ORR, JR/JOHN CHAPMAN	6363 N. STATE HWY 161, STE 450	IRVING	TX	75038
David J Lienhart	Roetzel & Andress LPA	420 S. Orange Ave. CNL II - 7TH FL	Orlando	FL	32801

Name	Address1	Address2	City	State	Zip
DAVID MARTIN	3801 HERWOL AVENUE		WACO	TX	76710
DAVID SANTACROCE	C/O MARC GROSS-JEREMY LIEBERMAN ESQ	600 THIRD AVENUE	NEW YORK	NY	10016
DEAN VAGNOZZI	1021 WEST 8TH AVE.		KING OF PRUSSIA	PA	19406
DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE	ATTN JAMES F MCCARTHY JR	4050 ALPHA ROAD	FARMERS BRANCH	TX	75244
DONALD CASSIDY MD, LTD	PMB 504	4790 CAUGHLIN PKWY	RENO	NV	89519
Donald T. Dulac, Jr.	Barnes Dulac Watkins	603 Stanwix St., Ste. 1750	Pittsburgh	PA	01522
E.F. VON SEGGERN CHARITABLE FOUNDATION TRUST	1216 N CENTRAL EXPY STE 200C		MCKINNEY	TX	75070
EARL RIDEAU	28333 VALLEY BLVD #2003		SUN CITY	CA	92586
ELAINE HORWITZ	16614 NORTH 105TH WAY		SCOTTSDALE	AZ	85255
ELAINE HORWITZ	7501 E. THOMPSON PEAK PARKWAY, UNIT 72		SCOTTSDALE	AZ	85255
ELIZABETH DAVIS	C/O KENNETH R. REYNOLDS ESQ	2020 HURLEY WAY, STE 210	SACRAMENTO	CA	95825
ESTHER LANDAU	5223 15TH AVE		BROOKLYN	NY	11219
Eugene E. Cullen	709 Saw Palmetto Court		Port Orange	FL	32128
EVERGREEN LIFE FUND/EVERGREEN II LIFEPLAN FUND/J GISSAS	51 N MAIN ST STE 2A		SOUTHINGTON	CT	06489
FIRST NATIONAL BANK OF CENTRAL TX	FBO KLI INV. LP	7500 W. WOODWAY DR.	WACO	TX	76712
FOUNDATION CNTRL TX CONF UNITED METHODIST CHURCH	C/O DAVID R. SWEAT	3705 W. GREEN OAKS BLVD, SUITE C	ARLINGTON	TX	76016
FRED DEWALD	428 RIVERVIEW DRIVE		WACO	TX	76712
G. Luke Ashley	Thompson and Knight	1722 Routh St. Suite 1500	Dallas	TX	75201
Gary J. Aguirre	501 W. Broadway, Ste 800		San Diego	CA	92101
Gary Philip Nelson	Barnes Dulac Watkins	603 Stanwix St., Ste 1750	Pittsburgh	PA	15222
Gordon Cawker	49 Allemandi Rd		Loomis	WA	98827
GREGORY GRISWOLD	C/O BRIAN J ROBBINS	600 B STREET #1900	SAN DIEGO	CA	92101
GREGORY GRISWOLD ET AL	C/O JOE KENDALL / JAMIE MCKEY	3232 MCKINNEY AVENUE #700	DALLAS	TX	75204
Gregory S. Bell	Bell, Gould, Linder & Scott P.C.	322 East Oak Street	Fort Collins	CO	80524
H Peyton Inge	1149 Shady Oaks Circle		Argyle	TX	76226
H. THOMAS MORAN, II	521 WEST WILSHIRE BLVD., STE. 200		OKLAHOMA	OK	73116
Hain Capital Group, LLC	301 Route 17, 7th Floor		Rutherford	NJ	07070
HAROLD E RAFUSE PHD	111 LAUREL OAKS LANE		CRAWFORD	TX	76638
HARRIET GOLDSTEIN	C/O ANDREW D ABRAMOWITZ ESQ	1818 MARKET STREET #2500	PHILADELPHIA	PA	19103
Helen Moore	P.O. Box 790	22741 W. Sierra Ridge Way	Wittmann	AZ	85361
HORWOOD MARCUS & BERK	500 W MADISON ST #3700		CHICAGO	IL	60661
HSPG & ASSOCIATES PC	5400 N GRAND BLVD #330		OKLAHOMA CITY	OK	73112
ILLINOIS NATIONAL INSURANCE CO	175 WATER STREET		NEW YORK	NY	10038
INDIAN HARBOR INSURANCE COMPANY	DEPT OF REGULATORY	505 EAGLEVIEW BLVD #100	EXTON	PA	19341
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATIONS	PO BOX 7346	PHILADELPHIA	PA	19101
INTERNAL REVENUE SERVICE	DEPARTMENT OF THE TREASURY	1500 PENNSYLVANIA AVE, NW	WASHINGTON	DC	20220
INTERNAL REVENUE SERVICE	INSOLVENCY SECTION	31 HOPKINS PLZ, ROOM 1150	BALTIMORE	MD	21201
INVESTMENT COUNCIL FUND I, LP	4608 BREEZEWAY COURT		MIDLAND	TX	79707
INVESTMENT COUNCIL FUND II, L.P.	4608 BREEZEWAY COURT		MIDLAND	TX	79707
J. Jeffrey Springer	Springer & Lyle, LLP	1807 Westminster	Denton	TX	76205
JAY ETHINGTON, ESQ	3131 MCKINNEY AVENUE #800		DALLAS	TX	75204
JBG PROPERTIES, LTD.	GORDON DAVIS JOHNSON & SHANE P.C.	PO BOX 1322	EL PASO	TX	79947
JEFFREY L. HALEY AND MARIANNE HALEY	C/O DUGAN P. KELLEY ESQ	2570 JUSTIN ROAD, STE 240	HIGHLAND VILLAGE	TX	75077
JENO ROSENBERG	5619 14TH AVE. APT 1E		BROOKLYN	NY	11219
JEREMY R. SLOAN ESQ	(ESQ-FREDERICK RUST and LIFE PARTNERS HOLDINGS INC)	16500 SAN PEDRO AVE, STE. 410	SAN ANTONIO	TX	78232
Jim Moore	P.O. Box 760	22741 W. Sierra Ridge Way	Wittmann	AZ	85361
JMD RESOURCES, LLC	C/O JAMES D HURST ESQ	1202 SAM HOUSTON AVENUE	HUNTSVILLE	TX	77340
John A. Grant, III	3413 Hunter Glen Dr.		Mansfield	TX	76063
John F. Roche	12755-86 Camino de la Breccia		San Diego	CA	92129
JOHN GISSAS	12 SHERRY DRIVE		SOUTHINGTON	CT	06489
JOHN J. ZAWORSKI	13004 SOUTH MCVICKERS AVENUE		PALOS HEIGHTS	IL	60463
John Michael Bratton	c/o Broude, Smith & Jennings, P.C.	309 W 7th Street, Ste 1100	Fort Worth	TX	76102
JOHN OSTER	20583 WELD COUNTY RD 51		KERSEY	CO	80644
JOSEPH KATZENSTEIN	1359 E 9TH ST, APT 2		BROOKLYN	NY	11230
JOSEPH KATZENSTEIN	1482 E 9TH ST		BROOKLYN	NY	11230
JOY DITTBERNER	C/O GREGORY NASPOLE ESQ	270 MADISON AVENUE	NEW YORK	NY	10016
KAREN MCGEE	7230 MEADOW LAKE AVENUE		DALLAS	TX	75214
Katherine M. O'Malley / Peter C Blain	Reinhart Boerner Van Deuren s.c.	1000 N Water St, Ste 1700	Milwaukee	WI	53202
Kathy L. Peterson	2421 Northridge Dr.		Garland	TX	75043
KENNETH ROBERTS	29780 GERLACK WAY		CANNON FALLS	MN	55009
KENNETH ROBERTS	4691 SCOUT RIDGE RD		CANNON FALLS	MN	55009
Kimberly D Hinkle	521 W Wilshire Blvd., Suite 130A		Oklahoma City	OK	73116
KIRK NEELY	1026 FOURMILE BRANCH RD		SPARTANBURG	SC	29302
KYLE MATHIS & LUCAS LLP	ATTN: KIM LUCAS	8226 DOUGLAS AVENUE #450	DALLAS	TX	75225
Laurel Wright	2 Whitehall Ct.		Rancho Mirage	CA	92270
LAW OFFICE OF DOUGLAS M BERMAN	4925 GREENVILLE AVE #200		DALLAS	TX	75206

Name	Address1	Address2	City	State	Zip
LAW OFFICES OF TREY MARTINEZ FISCHER	IBC CENTRE	130 E TRAVIS ST #425	SAN ANTONIO	TX	78205
LIFE PARTNERS, INC.	204 WOODHEW		WACO	TX	76712
Liquidity Solutions, Inc.	One University Plaza, Ste 312		Hackensack	NJ	07601
LS ENDERBY, LLC	121 COUNTRYSIDE COURT #140		SOUTHLAKE	TX	76092
Lucile Crowe Box	145 Bridgewater Cir		Midland	TX	79707
MALCOLM GRAY	C/O SAMUEL ROSEN ESQ	488 MADISON AVE 8TH FL	NEW YORK	NY	10022
Marc James	3415 North Hoyne Ave.		Chicago	IL	60618
MARIA KNEUKER	C/O BARRY A. SOLODKY, ESQ	212 N QUEEN ST	LANCASTER	PA	17603
Marla S Benedek	1201 North Market Street, Suite 1001		Wilmington	DE	19801
MARLYN BUSS	19466 521ST AVE		LAKE CRYSTAL	MN	56055
Martha Mathieu	206 Bridge Canyon Ct.		Richardson	TX	75080
MARTIE W. MILLER, IND AND EST MICHAEL MILLER	TOBY L. GERBER ESQ	2200 ROSS AVE., STE. 3600	DALLAS	TX	75201
MARY A BASS	C/O LAWRENCE R MAXWELL, JR	7557 RAMBLER ROAD SUITE 850	DALLAS	TX	75231
MCLENNAN COUNTY	2700 VIA FORTUNA DRIVE SUITE 400		AUSTIN	TX	78746
MEADOWS COLLIER	ATTORNEYS AT LAW	901 MAIN ST #3700	DALLAS	TX	75202
MEDIANT COMMUNICATIONS	3 COLUMBUS CIR STE 2110		NEW YORK	NY	10019
MEDIANT COMMUNICATIONS	P.O. BOX 29976		NEW YORK	NY	10087
MICHAEL A. & PAMELA C. HUFFMAN	121 COUNTRYSIDE COURT #140		SOUTHLAKE	TX	76092
Michael Eberhardt	6006 Club Oaks Dr.		Dallas	TX	75248
MICHAEL J LEGAMARO, PC	2241 NORTH LEAVITT ST.		CHICAGO	IL	60647
Michael LaMothe	186 Dino Rd.		Bristol	CT	05010
MICHAEL NAPOLI, AARON KAUFMAN, JESSE MOORE	(COUNSEL TO EDUARDO ESPINOSA, FORMER TRUSTEE)	1717 MAIN ST, STE 4200	DALLAS	TX	75201
NASDAQ OFFICE OF GENERAL COUNCIL	805 KING FARM BLVD		ROCKVILLE	MD	20850
NASDAQ STOCK MARKET	ONE LIBERTY PLAZA		NEW YORK	NY	10006
OFFICE OF THE ATTORNEY GENERAL	MAIN JUSTICE BUILDING, ROOM 5111	10TH & CONSTITUTION AVE, NW	WASHINGTON	DC	20530
PARDO FAMILY HOLDINGS LTD	C/O SKP -- PAUL J CHRISTENSEN, CPA	2110 AUSTIN AVENUE	WACO	TX	76701
PAUL ALTERMAN	7850 NW 5TH PLACE		PLANTATION	FL	33324
PAUL BERGER (GREGORY GRISWOLD, ET AL)	C/O KEVIN MICHAEL YOUNG, ESQ	10101 REUNION PLACE, SUITE 600	SAN ANTONIO	TX	78216
Paul Lopez	Higier Allen & Lautin, P.C.	2711 N. Haskell Ave, Ste 2400	Dallas	TX	75204
PENUMBRA CAPITAL FUND - 2012, LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA CAPITAL LIFE SETTLEMENT FUND-MMXA LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA FUND III	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA, LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PHOEBUS INVESTMENTS, LTD.	4501 BEVERLY DRIVE		DALLAS	TX	75205
PILLAR 3 LIFE SETTLEMENT FUND	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR 5 LIFE SETTLEMENT FUND LP	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR II LIFE SETTLEMENT FUND, LP	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR LIFE SETTLEMENT FUND I, L.P.	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PLOURDE CONST. INC PSP ET AL.	C/O HOWARD ROSENFELD ESQ	10 WATERSIDE DR STE 303	FARMINGTON	CT	06032
PRICE L JOHNSON PC	500 N AKARD ST #2150		DALLAS	TX	75201
Prime Clerk LLC	830 Third Avenue, 3th Floor		New York	NY	10022
Primeshares World Markets, LLC	261 Fifth Ave., 22nd Floor		New York	NY	10016
Principal Protection Plus, LLC - H. Steven Hufstetler	18 Glenbrook Circle		Lucas	TX	75002
PURCHASE ESCROW SERVICES, LLC	C/O ANDY E. MCSWAIN ESQ	425 AUSTIN AVENUE, 22D FL, PO Box 445	WACO	TX	76703
PURCHASE ESCROW SERVICES, LLC	PO BOX 21596		WACO	TX	76702
R SCOTT PEDEN	3728 WILLOW BEND CIR		WACO	TX	76708
RAY GERK	4608 103RD STREET		LUBBOCK	TX	79424
Raymond E. Zschiesche	Phillips Murrh, P.C.	101 N. Robinson Ave., 13 FL	Oklahoma City	OK	73102
RAYMOND HARTUNG	22388 WEST WAR EAGLE ROAD		SPRINGDALE	AR	72764
Rebecca K. Eaton	Whitaker Chalk Swindlw & Schwartz, PLLC	301 Commerce St., Ste 3500	Fort Worth	TX	76102
REGENT WEALTH MANAGEMENT	DON B. BERGIS, JARED M. ELSON	577 SALMAR AVE, 1ST FL	CAMPBELL	CA	95008
REVERSE ENGINEERED LIFE INVESTMENT COMPANY, LLC, ET AL	C/O THE LAW OFFICE OF SCOTT R. BAKER	11300 N CENTRAL EXPRWY, STE 402-POB 12712	DALLAS	TX	75225
Richard M. Koch	P.O. Box 224		Westbrook	TX	79565
ROBERT LIANG	16145 E PEPPERTREE LN		LA MIRADA	CA	90638
Robert R. Burford	Burford Perry LLC	800 Commerce St.	Houston	TX	77002
Roger A. Guthrie	759 Bandit Trail		Keller	TX	76248
RONALD MASTROIANNI	14 BEAUX ARTS LN		HALESITE, NY 11743	NY	11743
RONALD P & PATRICIA L CUNDICK, VICTOR AUSTIN ET AL	C/O FRANK L. BROYLES	4956 N. O'CONNOR BLVD.	IRVING	TX	75062
SALLY NEIHOUSER	543 EAST ADA STREET		FRANCESVILLE	IN	47946
Sanford M. Ehrmann	232 North Canon Dr., First Floor		Beverly Hills	CA	90210
SARAH SCHWARTZ	3708 DAVIS STREET		SKOKIE	IL	60076
SARAH SCHWARTZ	400 CENTRAL AVE APT 406		HIGHLAND PARK	IL	60035
Scheef & Stone	500 North Akard Street, Suite 2700		Dallas	TX	75201
SECURITIES AND EXCHANGE COMMISSION	HOPE H. AUGUSTINI	100 F. STREET, NE	WASHINGTON	DC	20549
SERVICE LLOYDS INSURANCE COMPANY	6907 CAPITAL OF TEXAS HIGHWAY		AUSTIN	TX	78731
SHACKELFORD MELTON MCKINLEY & NORTON	9201 N CENTRAL EXPY FL 4		DALLAS	TX	75231

Name	Address1	Address2	City	State	Zip
SHAREHOLDER.COM	LOCKBOX 30200	P.O. BOX 8500	PHILADELPHIA	PA	19178
SHAREHOLDER.COM	ONE LIBERTY PLAZA 165 BROADWAY		NEW YORK	NY	10006
Shay P. Talbitzer	Munsch, Hardt, Kopf & Harr, PC	500 N. Akard Street, Ste. 3800	Dallas	TX	75201
SQUIRE PATTON BOGGS (US)	4900 KEY TOWER, 127 PUBLIC SQUARE		CLEVELAND	OH	44114
SQUIRE PATTON BOGGS (US)	S CASS WEILAND / ROBERT A HAWKINS	2000 MCKINNEY AVE #1700	DALLAS	TX	75201
STALLINGS FAMILY LIMITED PARTNERSHIP, L.P.	2600 E SOUTHLAKE BLVD STE 120-352		SOUTHLAKE	TX	76092
Stanley Steinberg	24299 Paseo De Valencia, Apt. 2202		Laguna Woods	CA	92637
STATE COMPTRROLLER OF PUBLIC ACCOUNTS	REVENUE ACCOUNTING DIV-BANKRUPTCY SECTION	PO BOX 13528	AUSTIN	TX	78711
State of Connecticut, Unclaimed Property Division	Attn: Elizabeth J. Austin, Esq.	PO Box 7006	Bridgeport	CT	06601
STATE OF TEXAS	300 W. 15TH STREET		AUSTIN	TX	78701
STATE OF TEXAS	C/O TEXAS ATTORNEY GENERAL	P.O. BOX 12548	AUSTIN	TX	78711
Stephen J. Kottmeier	Hopkins & Carley	P.O. Box 1469	San Jose	CA	95109
Stephen Ryan	Berman DeValerio	One Liberty Square, 8th Floor	Boston	MA	02109
Steve Fallen	25212 Lawton Ave.		Loma Linda	CA	92354
Steve Nieman	1410 8th St.		Shallowater	TX	79363
Steven K Curreri	307 Timber Lake Drive		Southlake	TX	76092
STRASBURGER & PRICE LLP	901 MAIN ST., SUITE 4400		DALLAS	TX	75202
Stuart Thalblum	Cohen, LaBarbera and Landrigan, LLP	40 Matthews St., Suite 203	Goshen	NY	10924
TAD M BALLANTYNE	5118 HUNT CLUB ROAD		RACINE	WI	53402
TARRANT COUNTY	C/O LAURIE SPINDLER , ESQ	2777 N STEMMONS FRWY #1000	DALLAS	TX	75207
Tarvis D. Mack	3120 Robinwood Trail		Decatur	GA	30034
Teresa Babcock	403 Summer Vista Cove		Cedar Park	TX	78613
Terry White	17710 East County Road 173		Eldorado	OK	73537
TEXAS DEPARTMENT OF BANKING	C/O TX OAG CHRISTOPHER MURPHY, ASST. ATTY GEN	BANKRUPTCY COLLECTIONS DIV-PO BOX 12548-MC 008	AUSTIN	TX	78711
TEXAS MUTUAL INSURANCE COMPANY	6210 E HIGHWAY 290		AUSTIN	TX	78723
TEXAS WORKFORCE COMMISSION	TEC BUILDING - BANKRUPTCY	101 EAST 15TH STREET	AUSTIN	TX	78778
The Foundation re Central TX	Annual Conf of the UMC	3215 West 4th Street	Fort Worth	TX	76107
Thomas K. Potter, III	Burr Forman LLP	222 Second Ave. South, Ste 200	Nashville	TN	37201
Thomas McGrath	15 Colonial Rd., Unit 3		Worcester	MA	01602
THRELKELD & COMPANY INSURANCE	C/O DONALD W. COTHERN	1121 ESE LOOP 323, SUITE 200	TYLER	TX	75701
Timothy Devane	218 Milo Place		San Ramon	CA	94583
Timothy S. Cory	Timothy S. Cory & Associates	8831 West Sahara Ave.	Las Vegas	NV	89117
TOLLESON INVESTMENTS	142 PASCHALL ROAD		SUNNYVALE	TX	75182
TRANSPARENCY ALLIANCE LLC & BROADRIVER ASSET TRAVELERS	C/O ROBERT E. UNDERHILL	3 WORLD FINANCIAL CTR, STE. 2001	NEW YORK	NY	10281
U.S. BANCORP BUSINESS	ONE TOWER SQUARE		HARTFORD	CT	06183
US ATTORNEY NORTHERN DISTRICT OF TEXAS	EQUIPMENT FINANCE GROUP	1310 MADRID ST	MARSHALL	MN	56258
US ATTORNEY NORTHERN DISTRICT OF TEXAS	DALLAS OFFICE	1100 COMMERCE STREET, 3RD FL	DALLAS	TX	75242
VELMA YEOHAM	FORT WORTH OFFICE	801 CHERRY STREET, UNIT #4	FT. WORTH	TX	76102
WEST & ASSOCIATES LLP	313 TAMPICO		IRVING	TX	75062
WHITLEY PENN LLP	320 S. RL THORNTON FRWY #300		DALLAS	TX	75203
Wilda Sue Parker	8343 DOUGLAS AVE #400		DALLAS	TX	75225
WILLIAM MALLORY	P.O. Box 1244		Willis	TX	77378
William Rice	241 CRICKETT RIDGE ROAD		MOUNT OLIVE	NC	28365
YVONNE STROH	1048 Maplewood Lane		Bartlett	IL	60103
YVONNE STROH	2083 LEWIS DR		LA VERNE	CA	91750
YVONNE STROH	2098 N KELLEY AVENUE		UPLAND	CA	91784

Joshua L. Shepherd (Texas Bar No. 24058104)
QUILLING SELANDER LOWNDS
WINSLETT & MOSER, P.C.
2001 Bryan Street, Suite 1800
Dallas, Texas 75201
Telephone: (214) 871-2100
Facsimile: (214) 871-2111
E-mail: jshepherd@qslwm.com

**COUNSEL FOR MICHAEL J. QUILLING, AS
TRUSTEE OF THE LIFE PARTNERS
POSITION HOLDER TRUST**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

IN RE:	§	
	§	CASE NO. 15-40289-mxm11
LIFE PARTNERS HOLDINGS, INC.,	§	
<i>et. al.</i>	§	JOINTLY ADMINISTERED
	§	(Chapter 11)
Reorganized Debtors.	§	
	§	

**NOTICE OF HEARING ON POSITION HOLDER TRUST’S MOTION
TO APPROVE PLAN CONSTRUCTION IN FURTHERANCE
OF LIQUIDATION AND FINAL DISTRIBUTION**

The hearing on the *Position Holder Trust’s Motion to Approve Plan Construction in Furtherance of Liquidation and Final Distribution* is set for **July 26, 2022 at 9:30 a.m.** before the Honorable Mark X. Mullin, United States Bankruptcy Judge, Eldon B. Mahon U.S. Courthouse, 501 W. 10th Street, Room 128, Fort Worth, Texas 76102.

The WebEx link may be accessed here: <https://uscourts.webex.com/meet/mullin>. To appear via telephone only, parties must dial 1-650-479-3207 and enter Meeting ID 474 603 746.

A copy of the WebEx Hearing Instructions is attached hereto as **Exhibit “A”**.

[Remainder of page left intentionally blank]

Respectfully submitted,

**QUILLING SELANDER LOWNDS
WINSLETT & MOSER, P.C.**

2001 Bryan Street, Suite 1800
Dallas, Texas 75201
Telephone: (214) 871-2100
Facsimile: (214) 871-2100

By: /s/ Joshua L. Shepherd

Joshua L. Shepherd
Texas Bar No. 24058104
E-mail: jshepherd@qslwm.com

**COUNSEL FOR
MICHAEL J. QUILLING, AS TRUSTEE
OF THE LIFE PARTNERS POSITION
HOLDER TRUST**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 21, 2022, a true and correct copy of the foregoing document:

1. was served by email transmission via the Court's CM/ECF system upon all parties registered to receive electronic notice in this bankruptcy case;
2. was served by first-class mail, postage prepaid, upon those shown on the attached service list; and
3. was transmitted to the PHT's servicer for immediate service to the PHT's Investors and the Continuing Fractional Holders, by email transmission upon 11,165 and by first-class mail, postage prepaid, upon 2,365. A copy of this service list is not attached due to privacy concerns, but is available for *in camera* review at the Court's request.

By: /s/ Joshua L. Shepherd

Joshua L. Shepherd

Telephonic/Video Hearing Policy

1. **General Information.** The Court is currently providing remote access to hearings through the Court's WebEx videoconference facilities. Parties, counsel, and other parties in interest are permitted to attend and participate in hearings by telephone and videoconference without prior permission of the Court subject to compliance with the procedures and requirements set forth herein. Those who plan to actively participate in a hearing are encouraged to attend the hearing in the WebEx video mode using the WebEx video link below. Those who will not be seeking to introduce any evidence at the hearing and who wish to attend in a telephonic only mode may attend the hearing in the WebEx telephonic only mode using the WebEx dial-in and meeting ID below.

For WebEx Video Participation/Attendance:

Link: <https://us-courts.webex.com/meet/mullin>

For WebEx Telephonic Only Participation/Attendance:

Dial-In: 1.650.479.3207

Meeting ID: 474 603 746

2. **Witness Testimony. Witnesses may not provide testimony by telephone alone (i.e. without the WebEx video function activated)** except in extremely rare, emergency situations in which the Court determines that cause exists to waive the prohibition or where such form of testimony has been pre-authorized by the Court.

3. **Protocol for Joining Hearing; Conduct During Hearing.** Attendees should join the WebEx hearing at least 10 minutes prior to the hearing start time. Please be advised that a hearing may already be in progress and the Court's telephonic and videoconference lines are live. During hearings, attendees are required to keep their lines on mute at all times that they are not addressing the Court or otherwise actively participating in the hearing. The Court reserves the right to disconnect or place on permanent mute any attendee that causes any disruption to the proceedings before the Court. For general information and tips with respect to WebEx participation and attendance, please see Clerk's Notice 20-04 at: https://www.txnb.uscourts.gov/sites/txnb/files/hearings/Webex%20Information%20and%20Tips_0.pdf

4. **Exhibits.** Any party intending to introduce documentary evidence at the hearing must file an exhibit list in the case with a true and correct copy of each designated exhibit filed as a separate, individual attachment thereto so that the Court and all participants have ready access to all designated exhibits. If a party is not able to attach each exhibit as an attachment, then such party must deliver a flash drive that includes the exhibits or 2 sets of binders to the Court by no later than twenty-four (24) hours in advance of the hearing unless the hearing will be conducted in a live format and counsel will be presenting the binders to the Court at the commencement of the hearing. For any witness that is to be called to testify remotely, the party calling the witness is responsible for supplying the witness with all designated exhibits for the hearing.

EXHIBIT "A"

5. **Disclaimer.** The Court cannot and does not guarantee that telephonic service and computer connectivity will not be interrupted during the course of a hearing. Those who elect to participate in a hearing by remote means do so at their own risk understanding that except in extremely rare circumstances the Court will not entertain a request for continuance of the hearing based upon technological failure or any disadvantage experienced on account of an election to attend remotely instead of in person.

EXHIBIT “A”

Name	Address1	Address2	City	State	Zip
MAGNA LIFE SETTLEMENT FUND	SUITE 303-15957-84TH AVENUE		SURREY	CANADA	
ROBIN ROCK LIMITED	SUITE 3, BONADIE'S PLAZA	EGMONT STREET	KINGSTOWN	ST. VINCENT AND THE GRENADINE	
A. M. CLOUGH, TTEE DANA M. CLOUGH MARONDE GST TRUST	C/O HEATHER A. KEMBLE, ESQ	4809 COLE AVENUE, SUITE 260	DALLAS	TX	75205
Aaron Smith/David Wirt/Wm Allen Woolley	Locke Lord LLP	111 S. Wacker Dr.	Chicago	IL	60606
Abraham N. Kleinman	8 Aberdeen Dr.		West Nyack	NY	10994
ADVANCED LIFE SETTLEMENT PORTFOLIO 2011-1, LLC	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIO 2012-2, LLC	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIO 2013-3	251 E. SOUTHLAKE BLVD STE 100		SOUTHLAKE	TX	76092
ADVANCED LIFE SETTLEMENT PORTFOLIOS	C/O PETER S. WAHBY, NATALIE DEYO THOMPSON ESQ	2200 ROSS AVENUE, SUITE 5200	DALLAS	TX	75201
ADVANCED LIFE SETTLEMENT PORTFOLIOS	C/O SHARI L. HEYEN, DAVID R. EASTLAKE, ESQ	1000 LOUISIANA, SUITE 1700	HOUSTON	TX	77022
AFCO	5600 N. RIVER RD., STE 400		ROSEMONT	IL	60018
AFFINITY LIFE SETTLEMENT FUND 2010A LLC	C/O TOBY L. GERBER	2200 ROSS AVE., STE. 3600	DALLAS	TX	75201
ALDEN CHASE/CHASE FAMILY TRUST	23212 THOMPSON DRIVE		GRAND TERRACE	CA	92313
ALEXANDER DUBOSE JEFFERSON & TOWNSEND	515 CONGRESS AVE #2350		AUSTIN	TX	78701
ALLAN HASCALL	3460 WESTCHESTER RD		BLOOMFIELD	MI	48304
ALLIED INSURANCE DEPOSITORS INSURANCE	1100 LOCUST STREET	DEPT 1100	DES MOINES	IA	50391
ALLIED PROPERTY AND CASUALTY INSURANCE	1100 LOCUST STREET	DEPT 1100	DES MOINES	IA	50391
AMERICAN EXPRESS TRAVEL RELATED SERVICES COMPANY, INC.	C/O BECKET AND LEE LLP	PO BOX 3001	MALVERN	PA	19355
AMERICAN STOCK TRANSFER & TRUST	OPERATIONS CENTER 6201 15TH AVENUE		BROOKLYN	NY	11219
AMERICAN STOCK TRANSFER & TRUST	P.O. BOX 12893		PHILADELPHIA	PA	19176
ANDREW G. BUTTE	C/O BRUCE BUTTE	3801 LENOX DR.	FT. WORTH	TX	76107
Anthony J Interrante	Kessler Collins, P.C.	2100 Ross Avenue, Ste. 750	Dallas	TX	75201
Anthony P. Daddino	Meadows, Collier, Reed et al	901 Main St., Ste. 3700	Dallas	TX	75202
Arnold Vega	3518 Minglewood Blvd.		Houston	TX	77023
ARTHUR J. HARTMAN	C/O KAREN ENSLEY	12750 MERIT DRIVE, SUITE 1450	DALLAS	TX	75251
Arthur J. Hartman	13539 Willowbend		Dallas	TX	75240
BAKER & MCKENZIE LLP	2001 ROSS AVE #2300		DALLAS	TX	75201
BARBARA DYSON ESTATE	C/O BARBARA DYSON	4 LA ESPIRAZ	ORINDA	CA	94563
BARONE ALDRINE	C/O JOHN J. KANE ESQ	1601 ELM ST, STE 3700	DALLAS	TX	75201
BEAZLEY INSURANCE COMPANY INC	1270 AVENUE OF THE AMERICAS	12TH FLOOR	NEW YORK	NY	10020
Benjamin Wilkoff and Michael J Miller	1650 Market Street, Suite 2800		Philadelphia	PA	19103
BERT D. & SUSAN M. SCALZO	2917 ELMRIDGE DRIVE		FLOWER MOUND	TX	75022
Betty Nichols	15150 Preston Road, Suite 150		Dallas	TX	75248
Blackwell Partners, LLC - Series A	CO DUMAC, Inc.	280 South Mangum Street, Suite 210	Durham	NC	27701
BMC GROUP	3732 W. 120th St.		Hawthorne	CA	90250
BOB SHEARN	C/O JOYCE W. LINDAUER	12720 HILLCREST ROAD, SUITE 625	DALLAS	TX	75231
Bowery Acquisition, LLC / Bowery Opportunity Fund LP	1325 Avenue of the Americas, 28th Floor		New York	NY	10019
BRANDON LAWS	86 SPRING STREET		NEWMAN	GA	30263
BRIAN D PARDO	908 ARLINGTON DRIVE		WACO	TX	76712
Bridgepoint Consulting, LLC	6300 Bridgepoint Pkwy.	Bldg. I, Ste. 575	Austin	TX	78730
BROADRIDGE ICS	51 MERCEDES WAY		EDGEWOOD	NY	11717
BROADRIDGE ICS	P.O. BOX 416423		BOSTON	MA	02241
BROADRIVER ASSET MANAGEMENT	C/O ROBERT UNDERHILL ESQ	750 LEXINGTON AVENUE	NEW YORK	NY	10022
BRUCE BUTTE	3801 LENOX DRIVE		FT. WORTH	TX	76107
Bruce J Zabaraszkas	Thompson & Knight	707 Wilshire Blvd., Suite 4100	Los Angeles	CA	90017
C. ALFRED MACKENZIE	P.O. BOX 2003		WACO	TX	76703
CAMERON PARK ZOOLOGICAL AND BOTANICAL SOCIETY	C/O JEFFREY R. COX, CHRISTIAN J. HACK, ESQ	510 N. VALLEY MILLS DR., #500	WACO	TX	76710
Carl Ballachino	2352 Oak Bard St.		Miamisburg	OH	45342
CARL GORDON	4025 WOODFOX		HOUSTON	TX	77025
CARMEL RIDEAU	139 S LOS ROBLOS AVE #301		PASADENA	CA	91101
CARMEL RIDEAU, EARL RIDEAU	30373 GLEN ELLEN CIRCLE		MURRIETA	CA	92563
CAROL G. BLANK AND ANNE M. KELLY	C/O JAMES L. DRAKE, JR., P.C.	PO BOX 9945	SAVANNAH	GA	31412
CARRINGTON COLEMAN SLOMAN & BLUMENTHAL	901 MAIN STREET #5500		DALLAS	TX	75202
CERTAIN FRACT INT HLDRS LIFE SETTTL POLICIES-LIFE PARTNERS HOLDINGS INC	C/O M. JERMAINE WATSON, ESQ.	325 N. ST. PAUL ST, STE 2200	DALLAS	TX	75201
Charles Baruch	Johnston Tobey Baruch	3308 Oak Grove Rd.	Dallas	TX	75204
Charles Chesnutt	12222 Merit Drive 12th Floor		Dallas	TX	75251
CHARLES E BARUCH	LAW OFFICE OF CHAD BARUCH	3201 MAIN STREET	ROWLETT	TX	75088
Charles J Vinicombe	457 Haddonfield Road, Suite 300		Cherry Hill	NJ	08002
Charles Miller	6363 N Highway 161 Ste 450		Irving	TX	75038
CITY OF WACO AND/OR WACO ISD	C/O LEE GORDON ESQ	P.O. BOX 1269	ROUND ROCK	TX	78680
Claims Recovery Group LLC	92 Union Avenue		Cresskill	NJ	07626
CONSILO f/k/a FIRST ADVANTAGE LIT CONSULTING	605 EAST HUNTINGTON DRIVE SUITE 211		MONROVIA	CA	91016
Contrarian Funds, LLC	411 West Putnam Ave., Ste. 425		Greenwich	CT	06854
COOLIDGE 2004 FAMILY TRUST	122 KNIPP CT		HOUSTON	TX	77024
D.BIRTCHEP/D.WHITMIRE/J.WOELFEL/T.MCCLAIN	C/O JAMES CRAIG ORR, JR/JOHN CHAPMAN	6363 N. STATE HWY 161, STE 450	IRVING	TX	75038
David J Lienhart	Roetzel & Andress LPA	420 S. Orange Ave. CNL II - 7TH FL	Orlando	FL	32801

Name	Address1	Address2	City	State	Zip
DAVID MARTIN	3801 HERWOL AVENUE		WACO	TX	76710
DAVID SANTACROCE	C/O MARC GROSS-JEREMY LIEBERMAN ESQ	600 THIRD AVENUE	NEW YORK	NY	10016
DEAN VAGNOZZI	1021 WEST 8TH AVE.		KING OF PRUSSIA	PA	19406
DEPARTMENT OF THE TREASURY-INTERNAL REVENUE SERVICE	ATTN JAMES F MCCARTHY JR	4050 ALPHA ROAD	FARMERS BRANCH	TX	75244
DONALD CASSIDY MD, LTD	PMB 504	4790 CAUGHLIN PKWY	RENO	NV	89519
Donald T. Dulac, Jr.	Barnes Dulac Watkins	603 Stanwix St., Ste. 1750	Pittsburgh	PA	01522
E.F. VON SEGGERN CHARITABLE FOUNDATION TRUST	1216 N CENTRAL EXPY STE 200C		MCKINNEY	TX	75070
EARL RIDEAU	28333 VALLEY BLVD #2003		SUN CITY	CA	92586
ELAINE HORWITZ	16614 NORTH 105TH WAY		SCOTTSDALE	AZ	85255
ELAINE HORWITZ	7501 E. THOMPSON PEAK PARKWAY, UNIT 72		SCOTTSDALE	AZ	85255
ELIZABETH DAVIS	C/O KENNETH R. REYNOLDS ESQ	2020 HURLEY WAY, STE 210	SACRAMENTO	CA	95825
ESTHER LANDAU	5223 15TH AVE		BROOKLYN	NY	11219
Eugene E. Cullen	709 Saw Palmetto Court		Port Orange	FL	32128
EVERGREEN LIFE FUND/EVERGREEN II LIFEPLAN FUND/J GISSAS	51 N MAIN ST STE 2A		SOUTHINGTON	CT	06489
FIRST NATIONAL BANK OF CENTRAL TX	FBO KLI INV. LP	7500 W. WOODWAY DR.	WACO	TX	76712
FOUNDATION CNTRL TX CONF UNITED METHODIST CHURCH	C/O DAVID R. SWEAT	3705 W. GREEN OAKS BLVD, SUITE C	ARLINGTON	TX	76016
FRED DEWALD	428 RIVERVIEW DRIVE		WACO	TX	76712
G. Luke Ashley	Thompson and Knight	1722 Routh St. Suite 1500	Dallas	TX	75201
Gary J. Aguirre	501 W. Broadway, Ste 800		San Diego	CA	92101
Gary Philip Nelson	Barnes Dulac Watkins	603 Stanwix St., Ste 1750	Pittsburgh	PA	15222
Gordon Cawker	49 Allemandi Rd		Loomis	WA	98827
GREGORY GRISWOLD	C/O BRIAN J ROBBINS	600 B STREET #1900	SAN DIEGO	CA	92101
GREGORY GRISWOLD ET AL	C/O JOE KENDALL / JAMIE MCKEY	3232 MCKINNEY AVENUE #700	DALLAS	TX	75204
Gregory S. Bell	Bell, Gould, Linder & Scott P.C.	322 East Oak Street	Fort Collins	CO	80524
H Peyton Inge	1149 Shady Oaks Circle		Argyle	TX	76226
H. THOMAS MORAN, II	521 WEST WILSHIRE BLVD., STE. 200		OKLAHOMA	OK	73116
Hain Capital Group, LLC	301 Route 17, 7th Floor		Rutherford	NJ	07070
HAROLD E RAFUSE PHD	111 LAUREL OAKS LANE		CRAWFORD	TX	76638
HARRIET GOLDSTEIN	C/O ANDREW D ABRAMOWITZ ESQ	1818 MARKET STREET #2500	PHILADELPHIA	PA	19103
Helen Moore	P.O. Box 790	22741 W. Sierra Ridge Way	Wittmann	AZ	85361
HORWOOD MARCUS & BERK	500 W MADISON ST #3700		CHICAGO	IL	60661
HSPG & ASSOCIATES PC	5400 N GRAND BLVD #330		OKLAHOMA CITY	OK	73112
ILLINOIS NATIONAL INSURANCE CO	175 WATER STREET		NEW YORK	NY	10038
INDIAN HARBOR INSURANCE COMPANY	DEPT OF REGULATORY	505 EAGLEVIEW BLVD #100	EXTON	PA	19341
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATIONS	PO BOX 7346	PHILADELPHIA	PA	19101
INTERNAL REVENUE SERVICE	DEPARTMENT OF THE TREASURY	1500 PENNSYLVANIA AVE, NW	WASHINGTON	DC	20220
INTERNAL REVENUE SERVICE	INSOLVENCY SECTION	31 HOPKINS PLZ, ROOM 1150	BALTIMORE	MD	21201
INVESTMENT COUNCIL FUND I, LP	4608 BREEZEWAY COURT		MIDLAND	TX	79707
INVESTMENT COUNCIL FUND II, L.P.	4608 BREEZEWAY COURT		MIDLAND	TX	79707
J. Jeffrey Springer	Springer & Lyle, LLP	1807 Westminster	Denton	TX	76205
JAY ETHINGTON, ESQ.	3131 MCKINNEY AVENUE #800		DALLAS	TX	75204
JBG PROPERTIES, LTD.	GORDON DAVIS JOHNSON & SHANE P.C.	PO BOX 1322	EL PASO	TX	79947
JEFFREY L. HALEY AND MARIANNE HALEY	C/O DUGAN P. KELLEY ESQ	2570 JUSTIN ROAD, STE 240	HIGHLAND VILLAGE	TX	75077
JENO ROSENBERG	5619 14TH AVE. APT 1E		BROOKLYN	NY	11219
JEREMY R. SLOAN ESQ	(ESQ-FREDERICK RUST and LIFE PARTNERS HOLDINGS INC)	16500 SAN PEDRO AVE, STE. 410	SAN ANTONIO	TX	78232
Jim Moore	P.O. Box 760	22741 W. Sierra Ridge Way	Wittmann	AZ	85361
JMD RESOURCES, LLC	C/O JAMES D HURST ESQ	1202 SAM HOUSTON AVENUE	HUNTSVILLE	TX	77340
John A. Grant, III	3413 Hunter Glen Dr.		Mansfield	TX	76063
John F. Roche	12755-86 Camino de la Breccia		San Diego	CA	92129
JOHN GISSAS	12 SHERRY DRIVE		SOUTHINGTON	CT	06489
JOHN J. ZAWORSKI	13004 SOUTH MCVICKERS AVENUE		PALOS HEIGHTS	IL	60463
John Michael Bratton	c/o Broude, Smith & Jennings, P.C.	309 W 7th Street, Ste 1100	Fort Worth	TX	76102
JOHN OSTER	20583 WELD COUNTY RD 51		KERSEY	CO	80644
JOSEPH KATZENSTEIN	1359 E 9TH ST, APT 2		BROOKLYN	NY	11230
JOSEPH KATZENSTEIN	1482 E 9TH ST		BROOKLYN	NY	11230
JOY DITTBERNER	C/O GREGORY NASPOLE ESQ	270 MADISON AVENUE	NEW YORK	NY	10016
KAREN MCGEE	7230 MEADOW LAKE AVENUE		DALLAS	TX	75214
Katherine M. O'Malley / Peter C Blain	Reinhart Boerner Van Deuren s.c.	1000 N Water St, Ste 1700	Milwaukee	WI	53202
Kathy L. Peterson	2421 Northridge Dr.		Garland	TX	75043
KENNETH ROBERTS	29780 GERLACK WAY		CANNON FALLS	MN	55009
KENNETH ROBERTS	4691 SCOUT RIDGE RD		CANNON FALLS	MN	55009
Kimberly D Hinkle	521 W Wilshire Blvd., Suite 130A		Oklahoma City	OK	73116
KIRK NEELY	1026 FOURMILE BRANCH RD		SPARTANBURG	SC	29302
KYLE MATHIS & LUCAS LLP	ATTN: KIM LUCAS	8226 DOUGLAS AVENUE #450	DALLAS	TX	75225
Laurel Wright	2 Whitehall Ct.		Rancho Mirage	CA	92270
LAW OFFICE OF DOUGLAS M BERMAN	4925 GREENVILLE AVE #200		DALLAS	TX	75206

Name	Address1	Address2	City	State	Zip
LAW OFFICES OF TREY MARTINEZ FISCHER	IBC CENTRE	130 E TRAVIS ST #425	SAN ANTONIO	TX	78205
LIFE PARTNERS, INC.	204 WOODHEW		WACO	TX	76712
Liquidity Solutions, Inc.	One University Plaza, Ste 312		Hackensack	NJ	07601
LS ENDERBY, LLC	121 COUNTRYSIDE COURT #140		SOUTHLAKE	TX	76092
Lucile Crowe Box	145 Bridgewater Cir		Midland	TX	79707
MALCOLM GRAY	C/O SAMUEL ROSEN ESQ	488 MADISON AVE 8TH FL	NEW YORK	NY	10022
Marc James	3415 North Hoyne Ave.		Chicago	IL	60618
MARIA KNEUKER	C/O BARRY A. SOLODKY, ESQ	212 N QUEEN ST	LANCASTER	PA	17603
Marla S Benedek	1201 North Market Street, Suite 1001		Wilmington	DE	19801
MARLYN BUSS	19466 521ST AVE		LAKE CRYSTAL	MN	56055
Martha Mathieu	206 Bridge Canyon Ct.		Richardson	TX	75080
MARTIE W. MILLER, IND AND EST MICHAEL MILLER	TOBY L. GERBER ESQ	2200 ROSS AVE., STE. 3600	DALLAS	TX	75201
MARY A BASS	C/O LAWRENCE R MAXWELL, JR	7557 RAMBLER ROAD SUITE 850	DALLAS	TX	75231
MCLENNAN COUNTY	2700 VIA FORTUNA DRIVE SUITE 400		AUSTIN	TX	78746
MEADOWS COLLIER	ATTORNEYS AT LAW	901 MAIN ST #3700	DALLAS	TX	75202
MEDIANT COMMUNICATIONS	3 COLUMBUS CIR STE 2110		NEW YORK	NY	10019
MEDIANT COMMUNICATIONS	P.O. BOX 29976		NEW YORK	NY	10087
MICHAEL A. & PAMELA C. HUFFMAN	121 COUNTRYSIDE COURT #140		SOUTHLAKE	TX	76092
Michael Eberhardt	6006 Club Oaks Dr.		Dallas	TX	75248
MICHAEL J LEGAMARO, PC	2241 NORTH LEAVITT ST.		CHICAGO	IL	60647
Michael LaMothe	186 Dino Rd.		Bristol	CT	05010
MICHAEL NAPOLI, AARON KAUFMAN, JESSE MOORE	(COUNSEL TO EDUARDO ESPINOSA, FORMER TRUSTEE)	1717 MAIN ST, STE 4200	DALLAS	TX	75201
NASDAQ OFFICE OF GENERAL COUNCIL	805 KING FARM BLVD		ROCKVILLE	MD	20850
NASDAQ STOCK MARKET	ONE LIBERTY PLAZA		NEW YORK	NY	10006
OFFICE OF THE ATTORNEY GENERAL	MAIN JUSTICE BUILDING, ROOM 5111	10TH & CONSTITUTION AVE, NW	WASHINGTON	DC	20530
PARDO FAMILY HOLDINGS LTD	C/O SKP -- PAUL J CHRISTENSEN, CPA	2110 AUSTIN AVENUE	WACO	TX	76701
PAUL ALTERMAN	7850 NW 5TH PLACE		PLANTATION	FL	33324
PAUL BERGER (GREGORY GRISWOLD, ET AL)	C/O KEVIN MICHAEL YOUNG, ESQ	10101 REUNION PLACE, SUITE 600	SAN ANTONIO	TX	78216
Paul Lopez	Higier Allen & Lautin, P.C.	2711 N. Haskell Ave, Ste 2400	Dallas	TX	75204
PENUMBRA CAPITAL FUND - 2012, LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA CAPITAL LIFE SETTLEMENT FUND-MMXA LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA FUND III	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PENUMBRA, LLC	325 MIRON DRIVE STE 130		SOUTHLAKE	TX	76092
PHOEBUS INVESTMENTS, LTD.	4501 BEVERLY DRIVE		DALLAS	TX	75205
PILLAR 3 LIFE SETTLEMENT FUND	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR 5 LIFE SETTLEMENT FUND LP	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR II LIFE SETTLEMENT FUND, LP	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PILLAR LIFE SETTLEMENT FUND I, L.P.	1021 WEST 8TH AVENUE		KING OF PRUSSIA	PA	19406
PLOURDE CONST. INC PSP ET AL.	C/O HOWARD ROSENFELD ESQ	10 WATERSIDE DR STE 303	FARMINGTON	CT	06032
PRICE L JOHNSON PC	500 N AKARD ST #2150		DALLAS	TX	75201
Prime Clerk LLC	830 Third Avenue, 3th Floor		New York	NY	10022
Primeshares World Markets, LLC	261 Fifth Ave., 22nd Floor		New York	NY	10016
Principal Protection Plus, LLC - H. Steven Hufstetler	18 Glenbrook Circle		Lucas	TX	75002
PURCHASE ESCROW SERVICES, LLC	C/O ANDY E. MCSWAIN ESQ	425 AUSTIN AVENUE, 22D FL, PO Box 445	WACO	TX	76703
PURCHASE ESCROW SERVICES, LLC	PO BOX 21596		WACO	TX	76702
R SCOTT PEDEN	3728 WILLOW BEND CIR		WACO	TX	76708
RAY GERK	4608 103RD STREET		LUBBOCK	TX	79424
Raymond E. Zschiesche	Phillips Murrh, P.C.	101 N. Robinson Ave., 13 FL	Oklahoma City	OK	73102
RAYMOND HARTUNG	22388 WEST WAR EAGLE ROAD		SPRINGDALE	AR	72764
Rebecca K. Eaton	Whitaker Chalk Swindlw & Schwartz, PLLC	301 Commerce St., Ste 3500	Fort Worth	TX	76102
REGENT WEALTH MANAGEMENT	DON B. BERGIS, JARED M. ELSON	577 SALMAR AVE, 1ST FL	CAMPBELL	CA	95008
REVERSE ENGINEERED LIFE INVESTMENT COMPANY, LLC, ET AL	C/O THE LAW OFFICE OF SCOTT R. BAKER	11300 N CENTRAL EXPRWY, STE 402-POB 12712	DALLAS	TX	75225
Richard M. Koch	P.O. Box 224		Westbrook	TX	79565
ROBERT LIANG	16145 E PEPPERTREE LN		LA MIRADA	CA	90638
Robert R. Burford	Burford Perry LLC	800 Commerce St.	Houston	TX	77002
Roger A. Guthrie	759 Bandit Trail		Keller	TX	76248
RONALD MASTROIANNI	14 BEAUX ARTS LN		HALESITE, NY 11743	NY	11743
RONALD P & PATRICIA L CUNDICK, VICTOR AUSTIN ET AL	C/O FRANK L. BROYLES	4956 N. O'CONNOR BLVD.	IRVING	TX	75062
SALLY NEIHOUSER	543 EAST ADA STREET		FRANCESVILLE	IN	47946
Sanford M. Ehrmann	232 North Canon Dr., First Floor		Beverly Hills	CA	90210
SARAH SCHWARTZ	3708 DAVIS STREET		SKOKIE	IL	60076
SARAH SCHWARTZ	400 CENTRAL AVE APT 406		HIGHLAND PARK	IL	60035
Scheef & Stone	500 North Akard Street, Suite 2700		Dallas	TX	75201
SECURITIES AND EXCHANGE COMMISSION	HOPE H. AUGUSTINI	100 F. STREET, NE	WASHINGTON	DC	20549
SERVICE LLOYDS INSURANCE COMPANY	6907 CAPITAL OF TEXAS HIGHWAY		AUSTIN	TX	78731
SHACKELFORD MELTON MCKINLEY & NORTON	9201 N CENTRAL EXPY FL 4		DALLAS	TX	75231

Name	Address1	Address2	City	State	Zip
SHAREHOLDER.COM	LOCKBOX 30200	P.O. BOX 8500	PHILADELPHIA	PA	19178
SHAREHOLDER.COM	ONE LIBERTY PLAZA 165 BROADWAY		NEW YORK	NY	10006
Shay P. Talbitzer	Munsch, Hardt, Kopf & Harr, PC	500 N. Akard Street, Ste. 3800	Dallas	TX	75201
SQUIRE PATTON BOGGS (US)	4900 KEY TOWER, 127 PUBLIC SQUARE		CLEVELAND	OH	44114
SQUIRE PATTON BOGGS (US)	S CASS WEILAND / ROBERT A HAWKINS	2000 MCKINNEY AVE #1700	DALLAS	TX	75201
STALLINGS FAMILY LIMITED PARTNERSHIP, L.P.	2600 E SOUTHLAKE BLVD STE 120-352		SOUTHLAKE	TX	76092
Stanley Steinberg	24299 Paseo De Valencia, Apt. 2202		Laguna Woods	CA	92637
STATE COMPTRROLLER OF PUBLIC ACCOUNTS	REVENUE ACCOUNTING DIV-BANKRUPTCY SECTION	PO BOX 13528	AUSTIN	TX	78711
State of Connecticut, Unclaimed Property Division	Attn: Elizabeth J. Austin, Esq.	PO Box 7006	Bridgeport	CT	06601
STATE OF TEXAS	300 W. 15TH STREET		AUSTIN	TX	78701
STATE OF TEXAS	C/O TEXAS ATTORNEY GENERAL	P.O. BOX 12548	AUSTIN	TX	78711
Stephen J. Kottmeier	Hopkins & Carley	P.O. Box 1469	San Jose	CA	95109
Stephen Ryan	Berman DeValerio	One Liberty Square, 8th Floor	Boston	MA	02109
Steve Fallen	25212 Lawton Ave.		Loma Linda	CA	92354
Steve Nieman	1410 8th St.		Shallowater	TX	79363
Steven K Curreri	307 Timber Lake Drive		Southlake	TX	76092
STRASBURGER & PRICE LLP	901 MAIN ST., SUITE 4400		DALLAS	TX	75202
Stuart Thalblum	Cohen, LaBarbera and Landrigan, LLP	40 Matthews St., Suite 203	Goshen	NY	10924
TAD M BALLANTYNE	5118 HUNT CLUB ROAD		RACINE	WI	53402
TARRANT COUNTY	C/O LAURIE SPINDLER , ESQ	2777 N STEMMONS FRWY #1000	DALLAS	TX	75207
Tarvis D. Mack	3120 Robinwood Trail		Decatur	GA	30034
Teresa Babcock	403 Summer Vista Cove		Cedar Park	TX	78613
Terry White	17710 East County Road 173		Eldorado	OK	73537
TEXAS DEPARTMENT OF BANKING	C/O TX OAG CHRISTOPHER MURPHY, ASST. ATTY GEN	BANKRUPTCY COLLECTIONS DIV-PO BOX 12548-MC 008	AUSTIN	TX	78711
TEXAS MUTUAL INSURANCE COMPANY	6210 E HIGHWAY 290		AUSTIN	TX	78723
TEXAS WORKFORCE COMMISSION	TEC BUILDING - BANKRUPTCY	101 EAST 15TH STREET	AUSTIN	TX	78778
The Foundation re Central TX	Annual Conf of the UMC	3215 West 4th Street	Fort Worth	TX	76107
Thomas K. Potter, III	Burr Forman LLP	222 Second Ave. South, Ste 200	Nashville	TN	37201
Thomas McGrath	15 Colonial Rd., Unit 3		Worcester	MA	01602
THRELKELD & COMPANY INSURANCE	C/O DONALD W. COTHERN	1121 ESE LOOP 323, SUITE 200	TYLER	TX	75701
Timothy Devane	218 Milo Place		San Ramon	CA	94583
Timothy S. Cory	Timothy S. Cory & Associates	8831 West Sahara Ave.	Las Vegas	NV	89117
TOLLESON INVESTMENTS	142 PASCHALL ROAD		SUNNYVALE	TX	75182
TRANSPARENCY ALLIANCE LLC & BROADRIVER ASSET TRAVELERS	C/O ROBERT E. UNDERHILL	3 WORLD FINANCIAL CTR, STE. 2001	NEW YORK	NY	10281
U.S. BANCORP BUSINESS	ONE TOWER SQUARE		HARTFORD	CT	06183
US ATTORNEY NORTHERN DISTRICT OF TEXAS	EQUIPMENT FINANCE GROUP	1310 MADRID ST	MARSHALL	MN	56258
US ATTORNEY NORTHERN DISTRICT OF TEXAS	DALLAS OFFICE	1100 COMMERCE STREET, 3RD FL	DALLAS	TX	75242
VELMA YEOHAM	FORT WORTH OFFICE	801 CHERRY STREET, UNIT #4	FT. WORTH	TX	76102
WEST & ASSOCIATES LLP	313 TAMPICO		IRVING	TX	75062
WHITLEY PENN LLP	320 S. RL THORNTON FRWY #300		DALLAS	TX	75203
Wilda Sue Parker	8343 DOUGLAS AVE #400		DALLAS	TX	75225
WILLIAM MALLORY	P.O. Box 1244		Willis	TX	77378
William Rice	241 CRICKETT RIDGE ROAD		MOUNT OLIVE	NC	28365
YVONNE STROH	1048 Maplewood Lane		Bartlett	IL	60103
YVONNE STROH	2083 LEWIS DR		LA VERNE	CA	91750
YVONNE STROH	2098 N KELLEY AVENUE		UPLAND	CA	91784