MICHAEL I. GOLDBERG, ESQUIRE Court Appointed Receiver Las Olas Center II 350 East Las Olas Boulevard, Suite 1600 Fort Lauderdale, Florida 33301 Toll Free: (800) 223-2234 Email: jaypeak@akerman.com Website: www.jaypeakreceivership.com

February 15, 2017

VIA WEB POSTING

To Whom It May Concern:

The Receiver's professionals are in process of preparing the partnership tax returns and corresponding K-1's to be filed by the March 15, 2017 deadline. Please keep in mind that due to the complexities of the receivership there is a possibility that extensions may have to be filed with the IRS to allow my professionals additional time in which to file the return thereby delaying the mailing of the K-1's. Please know that my professionals are doing everything possible to ensure the K-1's will be sent in a timely manner and will update the website to the extent we cannot meet the March 15th filing deadline.

Thank you for your patience and understanding.

Sincerely,

Michael I. Goldberg Receiver