
MEMORANDUM

TO: RICHARD BERMAN, ESQ.
FROM: FRANK AMODEO
SUBJECT: SUNSHINE COMPANIES
DATE: 1/13/2005

PRIVILEGED TO: LAURIE HOLTZ, MATTHEW DRUCKMAN, A. KENNETH LEVINE, SHARMILA KHANORKAR, MORRIS HOLLANDER, DAVID APPEL, HANS BEYER, ESQ., EDIE BROADHEAD, ESQ., CHARLES RAHN

Sunshine Matter Timetable

- I. Acquisition of Sunshine Companies - twelve midnight, Friday, December 31, 2004.
- II.
 1. Meeting of shareholders and directors of Sunshine Companies Monday, January 3, 2005 in Orlando, Florida.
 - Elect new officers and directors
 - Authorize employment of professionals
 - Ratify Presidion/Wellington transactions
 2. Meet with Rahn to plan logistics of obtaining and preserving Sunshine books and records.
- III.
 1. Meeting with Hans Beyer, Chris O'Connor and Shane Williams on January 6, 2005 at Miami Gardens office to prepare bankruptcy schedules – emergency petition prepared and primed for filing. Plus, first day motions and brief in support of “stay-expansion”.
 2. Richard Berman to contact U.S. Attorney’s office to schedule a meeting with appropriate persons in Miami and Detroit for myself and Edie.
 3. Jose Marrero to contact IRS: Criminal Investigation Division and inform them of change of ownership at Sunshine Cos. and change of control at Presidion and schedule meeting with myself and Edie.
 4. Ken Levine to contact Florida Department of Insurance and notify them of Sunshine change of ownership and Presidion change of control; schedule meeting if needed.

5. Matt Druckman, Sharmila Khanorkar, and RCH forensic team to plan schedule of reviewing all Sunshine transactions and corporate governance documents to comply with bankruptcy disclosure issues and identify avoidable conveyances.
 6. David Appel to review Sunshine Tax Returns for accuracy and compliance - make recommendations.
 - ~~7. Morris Hollander to review SEC filings by Presidion to insure accuracy, especially of Sunshine transactions.~~
 8. Morris Hollander and Matt Druckman to review financial statements of Sunshine for issues and amendments.
- IV. Laurie/Richard, please select someone to contact IRS civil enforcement level who can get us to a high enough ranked individual to have a serious discussion about receiving an expeditious final assessment and can talk intelligently about the advantages of a confidential offer-in-compromise; mutually agreed upon as opposed to an imposed resolution in bankruptcy court. This meeting should be after CID and US Attorney, but otherwise in late January or early February.

Frank Amodeo
[Dictated but not reviewed]

Craig:

– the final payroll period for Sunshine, I assume, is going to be through 12/31/04. Confirm these will be included on the current year's W2, but only so long as the checks are issued by Friday; otherwise they will be included on either Paradigm or PBS for next year.