

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
www.uscourtsl.flsb.gov

Filed by:

Joe Markland – pro se

In re:

CENTRO GROUP, LLC
PROHCM HOLDINGS, INC.

Debtors.

Chapter 11

Case No. 18-23155-AJC
Case No. 18-23156-AJC

MARKLAND RESPONSE TO DEFENDANTS MOTION

1. Holding Joseph Markland in Contempt
2. Direction to Terminate Lawsuit
3. To Sanction Joe Markland

INTRODUCTION

I (Joe Markland pro se) respectfully request a hearing as much of the information provided in the Motion is factually incorrect and/or out of context. There is information available but not provided in the Motion that is relevant to this case and critical in assuring I get an equal opportunity to get protection from bad actors. I believe these individuals that are the Defendants in my MA Civil Case 1:21-CV-11251-WGY have committed crimes that resulted in serious financial harm to myself and others.

I emphatically reject the notion that I am in contempt of court for the following reasons:

1. The Bar Order and releases in question are based on false information. The so-called “passive investors” were anything but passive; they initiated the actions and were integral and active participants in a scheme that defrauded the United States government, the IRS, investors, and customers. I have admissions and evidence to prove this.
2. The false information is relevant and substantial to the outcomes. I would imagine almost any agreement based on false information would be non-binding.
3. They committed Tax Fraud and Embezzled from the IRS using a Ponzi-like scheme. This is a conclusion by certified accountants.
4. They have lied to the Court asserting that they are passive investors. See the filing suggesting I am in contempt of Court.
5. Contrary to what is being asserted, a case in bankruptcy court cannot be the forum for the final adjudication of theft and fraud claims that the IRS and others may have against the participants in Ponzi scheme.
6. Contrary to what is being asserted, a case in bankruptcy cannot be the forum for the final adjudication of facts and circumstances that have generated not only existing personal claims in tort and fraud for defrauded individuals but claims that may yet to occur. How can things be settled when there are many issues still unsettled?
7. A discharge in bankruptcy may discharge and resolve debt but not actions of theft, fraud and torts creating personal claims of the victims. It cannot bar present and future actions against those who through their criminal actions have victimized innocent investors.
8. Contrary to the claims in the Motion I did not serve as the bankruptcy representative in every facet of the Bankruptcy.
9. If this case is settled as is, debt from a bankruptcy will be financed through funds attained by Theft by False Pretenses from victims harmed in Ponzi Scheme.

For all the above, this respondent humbly requests a hearing before the court.

When I read these court documents it only confirms my belief that those with the money can drive the narrative. Those who cannot write 50-page documents and cite all kinds of laws get run over by the well-funded perpetrators of theft and fraud. I was warned when taking on well-funded perpetrators to expect them to accuse you of everything and anything to change the narrative away from the truth. By creating a large cloud of misinformation and half-truths it will hide the underlying truth that would implicate them. They will get you spending all your time defending false accusations that attack one's character. They will wear you down to the point that you simply quit.

I have already been sued by the Creditors, who if it were not for me and ProHCM, may have continued to have their money stolen well beyond the current damages. I would have expected a Thank You, not a lawsuit. I am accused of neglecting my fiduciary duty and other things. What they are saying is that I did not "catch the thieves" who were conducting a Ponzi Scheme with stolen client tax dollars.

It is important to note that those who preceded me in their involvement with Centro Group including the creditors who had their money stolen, and the board who had oversight of Centro, also did not catch the thieves. For the merger to happen, all these other people had to have missed the fact that tax money was being stolen to prop-up an asset prior to a sale. This was happening for years. When I evaluated the merger (along with others), the facts that the employers had accountants and CFO's who were supposed to ensure tax payments, along with the fact that Centro was represented as having a quality board of intelligent investors, were present. It was even mentioned that Facundo Bacardi, of Bacardi Rum, was an investor. I am being accused of not uncovering the same things that all these people missed. The fact that I am being sued by these people for missing the same theft they missed is quite puzzling.

I also contend that the settling of a Ponzi Scheme and a bankruptcy have vastly different and opposing interests. A bankruptcy court is primarily responsible for resolving debt. In a bankruptcy, those at the top of the pyramid are considered to be the Executives and Stockholders of the damaged corporation who more than likely caused the debt and therefore have few rights. In a Ponzi Scheme, those at the top are considered victims who have been most harmed, as they would have been less likely to get any return before the scheme had failed. A Bankruptcy would consider the person at the top as the one who caused the harm while in a Ponzi Scheme that person is most harmed. These opposing ideas would demonstrate that the person involved in a Ponzi Scheme would not be able to get a fair representation through a bankruptcy court. For this reason, claims resulting from theft and fraud should not be disposed of in a bankruptcy. These things are not settled.

I am the person at the top of this Ponzi Scheme along with a few other investors whose total interest is collectively approximately ten percent of my own. I am not the Executive and equity owner in a company that I had mismanaged and caused a large debt. I would understand

having little sympathy for an Executive under these circumstances. I am the victim, like a few others, who are harmed because of some bad actors running a Ponzi Scheme. We have not been treated as such. This seems to be lost in this entire process. I worked 18 years to build the company that was wiped out through theft and fraud. It was my retirement. I am not the opportunist that is portrayed in court documents as not being happy with the outcome of negotiations. I am a victim like the others. In this bankruptcy proceeding those at the bottom of the Ponzi Scheme have been given the power to take the money from other victims above them. This is perpetuating the crime of Theft by False Pretenses. In this case, me, and a few others at the top of the pyramid, may be the only one for whom has not been accounted. Thus we have independent rights and claims.

Now we have this Motion that continues this this process of threats and false accusations against me and continues to promote a false narrative that significantly impacts everything. All designed to put me on the defensive hoping that I simply quit.

For this reason, I will not fight every issue by writing another long document addressing every little detail, but address the main claims cited in the Motion and ask for a hearing. The issues include:

1. This was a Ponzi Scheme and not a bankruptcy caused by the mismanagement of ProHCM and me. This resulted in many criminal activities. Claims resulting from theft and fraud should not be disposed of in this instance.
2. The Leyva Parties were not passive investors but central to my allegations that they were active participants in theft and fraud.
3. I (and others) have individual claims, some known and others that may yet to be known.
4. That the State of MA has the right to protect its citizens from theft and fraud for crimes committed within the State. My participation in the bankruptcy process was only to help those who were harmed by the Leyva Parties.
5. That I was not an active participant in all aspects of the bankruptcy as alleged.

ARGUMENTS

Note: I believe the majority of the information provided below was already available to the courts for review. Most is not new evidence and should be considered in my arguments.

A. This is a Ponzi Scheme Where Criminal Acts Were Committed

I allege that this was a Ponzi Scheme and that the label of the debt in this case as “operational liabilities” is inaccurate. This money was stolen funds and not debt. Had this been debt then the monies would not have been immediately due and would not have resulted in bankruptcy. So the damages were not necessarily caused by the fraud but by the theft and the fact that stolen property was sold.

There is no debate in this case that client tax money was used to pay for ongoing operations. As stated below this is not relevant. The fact is that not remitting tax funds that are immediately due and not paid is considered Tax Fraud and Embezzlement from the IRS.

The Embezzlement

The following is an understanding of the Embezzlement

*Willful nonpayment of employment taxes is a felony under Sec. 7202, punishable by a fine of up to \$10,000, imprisonment up to 5 years, or both. When an employer withholds money from its employees' paychecks and then does not pay it over to the Treasury, this act is considered embezzling money from the U.S. Treasury.... Under Sec. 7202, willful means a voluntary, intentional violation of a known legal duty. The IRS does not have to prove that the person had bad faith or a bad purpose. In addition, **the financial circumstances of the person or the company he or she is acting for are not taken into account** in determining whether the failure to pay the tax was willful.*

Responsible Person

If you worked for a company that did not file their payroll tax returns or pay their payroll taxes on time, the IRS may have designated you as a "responsible person."

Sec. 6672(a) provides that "any person required to collect, truthfully account for, and pay over any tax imposed by" the Internal Revenue Code who willfully fails to do so, will, "in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax ... not collected ... and paid over." The term "any person" is important because Sec. 6672(a) allows the IRS to pierce the corporate veil and proceed against any person who is responsible for the corporation's failure to pay over trust fund taxes, thereby making that person personally liable for the employer's unpaid payroll taxes (White, 372 F.2d 513 (Ct. Cl. 1967)). Therefore, the penalty can be imposed on any responsible person, regardless of the form of business entity.

The trust fund recovery penalty can also be assessed against a corporate officer who fails to pay over withheld taxes at the direction of a supervisor when sufficient funds are available. Sometimes an officer who is aware of the delinquent taxes does not pay out of fear of getting fired for disregarding instructions not to pay. The threat of being fired by a supervisor for paying the taxes will not make the person less responsible for paying the amounts owed (Howard, 711 F.2d 729, 734 (5th Cir. 1983)). Courts have held that an officer is not entitled to prefer his own interest in continued employment over that of the government (Brounstein, 979 F.2d 952, 956 (3d Cir. 1992)).

It is my contention that the deliberate non-payment of a single dollar of client tax funds by the Leyva Parties prior to the hiring of Chris Green would be evidence that the Ponzi Scheme was started by the Leyva Parties. This is not the behavior of a passive investor but an active participant in Embezzlement from the IRS.

I also allege that this initial action resulted in the motive for the Leyva Parties to engage in additional criminal activities including the offer to sell a stolen asset, theft by false pretenses, and more.

I also allege, based on the above definitions, that the Board and Juan Martinez also committed Embezzlement. As referenced later in this document, as soon as the Board was aware of the theft, they had an obligation to act. Inaction was the crime.

I have also heard from a Trial Attorney for the U.S. Department of Justice Tax Division inquiring about this case on multiple occasions and as recently as December 7, 2021.

Criminal activities in a corporation go back to the individuals who committed those crimes and cannot be passed on to a corporation as they have been in this case. This leaves independent claims by those still harmed by the activity.

Based on the information provided in my introduction and above, I claim the following:

1. A Bankruptcy Court has inherent conflicts that would not allow an individual to get the rights afford to them when needing to adjudicate a Ponzi Scheme. This inherent conflict does not represent the interests and rights of individuals at the top of the Ponzi Scheme. Thus, the individual at the top, in this case me, has independent claims that have not been addressed.
2. The fact that I have recently heard from an attorney for the IRS would indicate that things are not settled. Leaving me and possibly others, open to further damages of which I would have no ability to get my justice from those who harmed me.
3. A Bankruptcy Court should not dispose of unknown future claims related to criminal activities.
4. Crimes committed by individuals should not be transferred to a corporation. They should go back to those individuals to make full restitution. In this case I believe others are being required to provide some of the money to pay for others crimes through Theft by False Pretenses.
5. The financial position of Centro should not be taken into account as a reason to Embezzle from the U.S Government. Therefore, the liability on the books was misstated and the representations that this was operating debt should not be considered in any argument.

B. LEYVA PARTIES MORE THAN PASSIVE PARTICIPANTS

There are a number of items that leads to the belief that the Leyva Parties were much more than passive participants. These items are as follows:

1. Chris Green provided a written document that implicates the Leyva Parties and others. (See Exhibit 1)
2. A Financial Statement provided by Chris Green indicates that there were tax liabilities in excess of \$900,000 as of December 31, 2015, well before Chris Green was hired.
3. Green alleges that the Leyva parties were paid to manage the company's finances prior to his involvement.
4. If client tax money was not paid immediately to the IRS and the Leyva parties were being paid to manage the finances with the client tax money outstanding, then they were

benefiting from the use of client tax funds. This is more than a passive actor and conflicts with their argument that they did not benefit from the theft.

5. The Leyva parties participated in selecting key financial employees and vendors for the Company including Juan Martinez, the Centro CFO at the time of the merger.
6. Juan Martinez has implicated the Leyva parties in his response to my lawsuit in MA and to me personally on the phone. He told me that soon after he started at Centro, he recognized the financial problems and brought them to the attention of Giraldo Leyva, Abdel Karim and Chris Green. He affirmed this in his email referenced later in this document.
7. The financial audit conducted by DCG Accounting (See Exhibit 2) in September 2018 reflected that had debt existed at least as early as since December 31, 2016. Excerpts from this document include the following:

The iSolved liability has changed over time due to multiple factors. DGC was told, but to date has not seen evidence, of a capital raise that may have impacted the liability's balance. In addition, the liability has exceeded the cash on hand available to resolve these clients' tax liabilities. According to the balance sheet prepared by Ms. Sajid, this issue has existed since, at least, December 31, 2016. Therefore, the books and records of the company should be reconstructed for calendar years 2015 and 2016 to understand the starting point of the problem with respect to the iSolved liability.

Mr. Martinez also stated that there were transfers from escrowed funds to Centro's operating accounts.

8. Chris Green introduced me to the Leyva Parties in the summer of 2017 as the "knowledgeable investment people" with an interest in ProHCM. I had a phone call with Giraldo Leyva and Abdel Karim at that time. Subsequent calls took place.
9. I was asked to sign a mutual NDA with Leyva Capital for the purpose of engaging in a business transaction. This overt act to engage in this transaction is an attempt to sell a stolen asset through false pretenses is a criminal act that happened prior to the merger. This is evidence that Leyva Capital was more than passive.
10. I was asked to upload financial documents to a Leykar Investments DropBox in September 2017. If Leykar were passive investors, why were they involved?

Dropbox > Leykar Investments ProHCM Financials

Overview

Click here to describe this folder and turn it into a Space.

Show examples

Create new file

Name

Modified

Members



2017 ProHCM Financial Model Live.xlsx

9/24/2017 8:53 am

2 members

11. This email from Jay Leyva, sent from a Leyva Capital email address directly to the CFO of Centro, Juan Martinez would indicate that the Leyva Parties were more than passive. Passive participants do not directly email the CFOs at a company around the CEO. This email was just 4 months in advance of the merger.

-----Original Message-----

From: Jay Leyva <jay@leyvacapital.com>
Sent: Sunday, January 7, 2018 3:03 PM
To: Juan Martinez <juan@centrohcm.com>
Cc: Chris Green <Chris@centrohcm.com>; abdel.karim@leykar.com
Subject: Financial meeting

Juan

Happy new year!!! I hope all is well. Are you available on Thursday at 4pm to go over the financial situation in centro? Abdel and I can go to your office. I would like to brainstorm with you to come up with the actual situation of the company along with a different options so that you can present to Chris.

Best

Jay Leyva

12. This follow-up email in Feb 2018, less than 3-months prior to the merger, show Jay Leyva directly instructing the CFO of Centro to amend their financial records. It also indicates that Leyva was aware of transactions with Chris Green and communicating with Chris in a friendly manner.

-----Original Message-----

From: jay leyva <jay.leyva@leykar.com>
Sent: Sunday, February 25, 2018 1:30 PM
To: Juan Martinez <juan@centrohcm.com>
Cc: abdel.karim@leykar.com; Chris Green <Chris@centrohcm.com>
Subject: Open items

Juan

I hope all is well. As we continue the process with pro hcm can you give us the status on these items.

1. Reversing the erroneous \$900k in the P&L
2. Fixing the capitalization of Chris \$75k
3. Identifying the exact amount fo the penalties taken against the liabilities rather than in P&L.

Abdel will follow up with you this week on this.

Best

Jay Leyva

13. Juan Martinez, in his email to himself in April 2018, just two weeks prior to the merger, indicates that the Leyva Parties were much more than passive investors. He implicitly names Jay Leyva and Abdel Karim as having knowledge of the stolen tax funds. Just two weeks later, Leyva and Karim signed the merger agreement with this knowledge.

The "hole" as we refer to the shortage has existed since well before I arrived and was brought to the attention of Chris Green, Jay Leyva, and Abdel Karim no later than the early summer of 2017. The amount as best I was able to calculate was approximately \$800K to 900K. It has since grown with the additions of more penalties and interest. This has caused us to be late in our client payments.

I have confirmed with Chris now several times that the only people that know about the "hole" are Chris, Jay, Abdel, myself, Iqra, Terry and I am sure Keila. No one outside of these people are aware of the situation...No board members, no ProHCM people.

14. Juan Martinez, in the same email, refers to the debt as "Everything from this being a criminal act to the scandal that will befall shareholders." They label this as criminal activity.
15. Juan Martinez resigned from his position within 2 weeks after the merger taking severance pay with the knowledge that this financial situation existed.
16. The Leyva Parties and the other board members and investors in Centro were made aware of the tax fund delinquency in the Fall of 2018 through the bankruptcy filing and through Chris Green's letter. While the Leyva Parties were aware of the situation up to this point, I do not know the extent of the knowledge of the others (the board and CFO Juan Martinez) who had a fiduciary responsibility to Centro. Even if they claim they were passive participants up to that time, they were now aware of the situation created under their watch. This would include the members of the Board that had fiduciary oversight including Mike Moran, Rick Kahle, Jeff Hicks, and Dan McAlone. This notice made them active participants. Their failure to act at that time and return stolen client tax funds immediately, is a perpetuation of the theft. They were informed that they had operated a business where the Embezzlement of IRS funds occurred and still did not act. They were essentially in control of stolen money. Their failure to act immediately resulted in damages well above the damages that existed at that time. Had they repaid this debt immediately, the majority of the damages and legal fees would not have occurred. This is the event that could be responsible for the greatest damages. The releases should not apply to these actions of these individuals as these claims are not settled. I claim this failure to act was also a criminal offense.
17. Giraldo Leyva was embroiled in another controversy related to misappropriating company funds a few years prior. I suspect, but cannot prove yet without discovery, that there may be a relationship between these two events.

Based on the information provided in my introduction and above, I claim the following:

1. I have provided compelling information that the Leyva Parties were not passive participants.
2. The core argument to the Bar Order and Releases was based on false information. A deal based on false information would not be binding.
3. Bar Orders should not dispose of claims related to information provided to the courts fraudulently.
4. One of my reasons for personal claims is that the Leyva Parties and others created harm to me personally because they were not only active participants in theft and fraud but the leaders. The bankruptcy court position that they were passive participants is the opposite of my position in my lawsuit that they were active participants. These two positions cannot be true at the same time.
5. If argument A is false, that Leyva was a passive participant in the merger, then all underlying arguments may be subject to dispute and may support my argument that there are independent claims.

C. I HAVE INDEPENDENT CLAIMS

I assert that the following independent claims still exist. My efforts are not in contempt of a bankruptcy ruling but independent of those findings. While the current findings of the bankruptcy court may be that the Leyva Parties were passive participants and the court made such decisions around that understanding, then issues arising from the opposite of that position can logically still exist. My claims are that they were active participants in criminal theft and fraud which caused personal harm to parties independent of the bankruptcy case of which still can be addressed.

I would also contend that the rights of individuals in a Ponzi Scheme and bankruptcy case are much different than in a bankruptcy case. In a Ponzi Scheme all parties have independent claims and interests because that is the nature of a Ponzi Scheme. Those at the bottom benefit from the victims at the top. As mentioned previously, I consider myself a victim, no different than the creditors who were victims. However, in a bankruptcy case they are treated different. It would be logical for those at the bottom of the pyramid to agree to any settlement where they get theirs at the expense of a victim higher up in the Ponzi Scheme. Unless all parties are treated as victims then those victims at the top have independent interests and claims that others do not possess.

In addition, there are other personal claims and open issues that are not settled including:

1. On December 7, 2021, I was contact by a trial attorney for the US Department of Justice Tax Division. This was not the first time. Based on this correspondence one can assume that there are issues related to this case are not settled. Could they try and indict me for Tax Fraud and Embezzlement because I took over as CEO?
2. The lawsuit against me is still open. There are no other victims of this Ponzi Scheme being sued. In fact, I am being sued by others lower in the pyramid in this Ponzi Scheme. The fact that I am the only victim being sued would make my position unique and independent of others. I should have a right to sue those who harmed me.
3. I have lost job offers because of this lawsuit.

4. I have had investors withdraw an investment offer in a new business based on the presence of a lawsuit.
5. Others maintain the right to sue me but not me them.
6. The result of the bankruptcy may be the transfer of funds that were acquired through theft by false pretenses, a criminal act that has yet to be addressed.

I want to make a point that in this case I am accusing the Leyva Parties as being central to this theft and fraud. Leyva has negotiated the right to own the claims against Green and Martinez, yet Green and Martinez cannot sue the Leyva Parties. If Leyva were a passive actor in this process, then the position of owning claims against Green and Martinez may make sense. However, if me, Green, and Martinez, are correct, and the Leyva Parties were the actual leaders, then it does not make sense, resulting in both Green and Martinez still having independent claims. The leader, the Leyva Parties, can sue those under them but those under the leaders cannot sue the leader for damages. This is simply upside down.

Based on the information provided in my introduction and above, I claim the following:

1. I have realized personal harm that others did not have.
2. The lawsuit against me is still pending and therefore an unsettled issue of which I would claim to have personal claims against those who harmed me. No other victims in the Ponzi Scheme are being sued.
3. As in A above, a Bankruptcy Court has inherent conflicts of interest that do not protect the rights of individuals who were harmed in a Ponzi Scheme.

D. MASSACHUSETTS HAS AUTHORITY

It is my contention that the Leyva Parties and others actively participated in theft and fraud in the State of Massachusetts prior to bankruptcy. The State of MA has a right to protect its citizens and businesses from bad actors who participated in criminal activities of which civil complaints can be filed.

The MA court has jurisdiction because:

1. I was a resident of MA when this started.
2. ProHCM was a MA based Company.
3. The initial engagement took place in a meeting in Boston, MA between Centro board member and investor Dan McAlone.
4. I was in MA when engaging the Leyva Parties.
5. Dan McAlone's company, Pro Centro HCM, is a party to this and is licensed in MA.
6. Chris Green and Juan Martinez came to MA several times before the merger.
7. The events, transactions, and occurrences forming the factual nexus and subject matter took place within Massachusetts.
8. Even after the bankruptcy, the reorganized company operated in MA.

Based on the information provided in my introduction and above, I claim the following:

1. Massachusetts does have authority to protect its citizens from crimes committed by others from other States who enter Massachusetts with the sole purpose of committing criminal acts against its citizens.
2. While the bankruptcy case of Centro was in Florida, the crimes were committed against a MA company and its citizens.

E. I WAS NOT AN ACTIVE PARTICIPANT IN ALL ASPECTS OF THE BANKRUPTCY

I resigned under duress prior to any negotiation because of threats made and I realized that there were “insider deals” happening that would be detrimental to several of the harmed parties that had no representation in the negotiations. I had no impact on the current outcomes. The only reason I took over the role as CEO when the theft and fraud were discovered was because nobody was available to do so. All I wanted to do was try and help those who were harmed and preserve the asset for the equity holders, including me. I jumped in to help after it was learned that there was major theft that had taken place. I called creditors to let them know what happened. I worked to preserve the assets that were now under duress. I tried to sell the assets. I did the right thing and tried to help.

This is now being used against me as if I were a party to the whole thing. The documents make it sound like I agreed to many of the actions that took place in the bankruptcy. I did not. I resigned as soon as I realized that this was not being treated as a Ponzi Scheme. That those below me and a few others on the top of the pyramid in this scheme had no representation throughout the process. That actors below us were negotiating in their best interest at the expense of other victims whose assets were being stolen to pay others.

Based on the information provided in my introduction and above, I claim the following:

1. The reasons for taking over as CEO, and my reason for terminating my position need to be considered independently. As the CEO I was operating as if we were the victims of a Ponzi Scheme, and the bankruptcy process would function as if this were the case. The intent was to reorganize the company. I resigned when I realized the conflict of interest between the bankruptcy courts interest and those who were victims of a Ponzi Scheme. As soon as I realized this, I resigned due to the conflict. This conflict, as referenced above, forced me to act independently and continues to this day. Therefore, my actions as CEO should not be viewed broadly as supporting the process.

CONCLUSION

I respectfully request the court have a hearing to address the Motion in its entirety.

I deny all accusations in the Motion.

I further ask the court to rule that claims resulting from criminal activity are not disposed of in the bankruptcy.

I also ask that claims resulting from misinformation provided to the court also not be disposed of through this proceeding.

The information I provided in this document contains evidence that the core premise used in the negotiation of the Bar Order and releases was false. The Leyva Parties were not passive participants in the actions related to this case but active participants in theft and fraud against individuals who have been independently harmed. I believe a bankruptcy court does not address these actions because the interests of parties in a bankruptcy are much different than those in a Ponzi Scheme. In fact, there is a pure conflict of interest which is why individuals still have individuals claims.

I thank the courts for their time during these challenging times in our country, as I realize that operating courts during covid is challenging. That being said, the damages to myself and others in this case have significantly impacted people's lives and there should not be a rush to judgement. All I am looking for is an honest and fair hearing.

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing has been furnished via the Court's CM/ECF electronic noticing system and all other parties entitled to receive notice via the Court's CM/ECF noticing system on this 17th day of January 2022. I also certify that this has been sent to Jason Koslowe via email to jkoslowe@stearnsweaver.com and Patricia Redmon predmond@stearnsweaver.com at Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A. on behalf of the Defendants who submitted the Motion.

By: (s) Joseph Markland
Joseph Markland

SERVICE LIST

Case No.: 18-23155-AJC (Lead Case)

United States Bankruptcy Court, Southern District of Florida

a) The following parties are registered to receive Notice of Electronic Filing and should have been served through CM/ECF.

- Apex Oil Company (Weedman) dweedman@apexoil.com, stwele@pci-stl.com
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