Exhibit A

Gary A. Gotto (SBN 007401)
James Bloom (SBN 026643)
KELLER ROHRBACK, PLC
3101 North Central Avenue, Suite 1400
Phoenix, Arizona 85012
Telephone: (602) 248-0088
Facsimile: (602) 248-2822
ggotto@krplc.com
jbloom@krplc.com

Attorneys for Plaintiffs

UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

JAMES CORDELLO and RYAN WALTER, as Trustees of the Mortgages Ltd. 401(k) Plan, Plaintiffs, v. ML MANAGER, LLC, an Arizona Limited Liability Company; and JOHN DOES 1-5, Defendants.	No. **COMPLAINT**

I. Preliminary Statement

1. This action arises out of a controversy between ML Manager, LLC ("ML Manager") and the Mortgages Ltd. 401(k) Plan (the "Plan"). ML Manager claims it has the authority to take control of the assets of the Plan and use those assets for its own benefit in violation of the Employee Retirement Income Security Act of 1974 ("ERISA"). ML Manager's brazen attempt to hijack the retirement

savings of the former employees of Mortgages Ltd. contravenes the most fundamental principles underlying ERISA as well as the letter of the statute.

2. In this lawsuit, the Plan, acting through its current trustees, seeks: (1) a declaration that ML Manager has no authority to use, control, or sell Plan assets and that no agency relationship currently exists between ML Manager and the 401(k) Plan; (2) a declaration that any interest spread, late fees, and default interest under any Plan loan are Plan assets; (3) a declaration that any attempt by Defendants to assess against Plan assets any obligation that is not a Plan obligation is a breach of ERISA fiduciary duties and a prohibited transaction under ERISA; (4) an injunction preventing Defendants from attempting to use, control, or sell any Plan asset or assess any of Defendants' obligations against Plan assets; and (5) an award of attorneys' fees and costs pursuant to 29 U.S.C. § 1132(g).

II. Jurisdiction and Venue

3. This Court has subject matter jurisdiction pursuant to 28 U.S.C. § 1331 and 29 U.S.C. § 1132(e)(1).

4. This Court has personal jurisdiction over Defendants pursuant to 29 U.S.C. § 1132(e)(2) and Fed. R. Civ. P. 4(k)(1)(A).

5. Venue is proper in this District pursuant to 29 U.S.C. § 1132(e)(2), because some or all of the Defendants reside or transact business in this District.

III. The Parties

A. Plaintiffs

6. James Cordello and Ryan Walter are the current trustees and named fiduciaries of the Plan. Both Mr. Cordello and Mr. Walter reside in Maricopa County, Arizona.

B. Defendants

7. ML Manager is an Arizona limited liability company whose principal place of business is in Maricopa County, Arizona.

8. John Does 1-5 are the members of the Board of Managers of ML Manager. Once the names of these persons are identified, to the extent necessary and appropriate, Plaintiffs will amend the Complaint to add their true identities.

IV. Facts

A. The Plan and Its Assets

9. The Plan was established in 2001 by Mortgages Ltd. to provide a retirement savings vehicle for Mortgages Ltd.'s employees. Mortgages Ltd. was the "sponsor" of the Plan within the meaning of ERISA § 3(16)(B), 29 U.S.C. § 1002(16)(B), and the Plan itself was an "employee pension benefit plan" within the meaning of ERISA § 3(2)(A), 29 U.S.C. § 1002(2)(A). Under ERISA § 502(d), 29 U.S.C. § 1132(d) the Plan is a legal entity separate from its sponsor.

10. Mortgages Ltd. is now the subject of bankruptcy proceedings in this district, *In re Mortgages Ltd.*, No. 08-07465 (Bankr. D. Ariz. filed June 20, 2008). The Plan continued to operate in the ordinary course until it was "terminated" on

December 31, 2008. However, the Plan remains in existence while the current trustees (the Plaintiffs herein) liquidate the assets of the Plan. A true and correct copy of the current plan document for the Plan is attached hereto as Ex. 1.

11. The plan document provides that its trustee(s) have "full discretion and authority with regard to the investment of the Trust Fund, except with respect to a Plan asset under the control of a properly appointed Investment Manager, or with respect to a Plan asset properly subject to Employer, or to Participant direction of investment." Ex. 1, at 37 (Bates-labeled page MLPLAN-005526). The assets in the 401(k) Portfolio are not under the control of an "Investment Manager," nor are they properly subject to "Employer, or to Participant direction of investment." Thus, Plaintiffs have "full discretion and authority" with regard to the investment of the Trust Fund.

12. By 2008, the 401(k) Plan's non-cash investments consisted exclusively of mortgage loans that the Plan made to third parties (the "Plan Loans"). The Plan transferred undivided interests in some of the Plan Loans to Mortgages Ltd. or others. As of June of 2008, the Plan held eight loans, three of which were owned exclusively by the Plan. Those loans are:

…

Loan Number	Borrower/Loan Name	Percent of Loan Owned by Plan	Value of Plan's Share as of June, 2008
859606	Vanderbilt Farms ("Vanderbilt")	64.08%	$7,048,356.56
861005	Hurst & Hurst ("Hurst")	93.52%	$3,974,667.84
861405	CDIG LLC and JW Maricopa Holdings ("CDIG")	100.00%	$3,139,308.71
859705	Ecco Holdings ("Ecco")	100.00%	$2,521,100.00
860206	GP Properties Carefree Cave Creek ("GP Properties")	46.86%	$2,132,320.57
854706	43rd & Olney LLC ("43rd & Olney")	87.50%	$1,400,000.00
860306	Downtown Community Builders ("Downtown Community Builders")	100.00%	$1,250,000.00
852806	Bisontown LLC and Gary Martinson ("Bisontown")	63.99%	$959,924.10
Total			$22,425,677.78

13. Pursuant to Servicing Agent Agreements ("SAAs") among Mortgages Ltd., the Plan and the Plan's borrower, Mortgages Ltd. serviced the Plan Loans by collecting payments from the borrowers when they were made and depositing these funds into the Plan's account.

14. Attached hereto as Exs. 2 through 25 are true and correct copies of the Promissory Notes, Deeds of Trust and Servicing Agent Agreements pertaining to each of the Plan Loans listed above.

15. The Plan assigned undivided interests in certain of the Plan Loans to Mortgages Ltd. or other persons, pursuant to promissory note indorsements. Under these indorsements, the Plan itself retained the exclusive right to collect late

fees, default interest and other charges on each of the Plan Loans. Despite this, ML Manager claims a right to such default interest and late charges.

16. Scott Coles, the CEO and beneficial owner of Mortgages Ltd., committed suicide in June of 2008. Within a few months, all eight of the Plan Loans were in default. The fiduciaries of the Plan determined that it would be in the best interests of the Plan participants to terminate the Plan and liquidate the Plan's assets. As such, the Plan was terminated on December 31, 2008, but, as alleged above, it remains in existence while the fiduciaries liquidate the Plan's assets.

17. Since December 2008, seven of the eight Plan Loans have been foreclosed, and title has vested in the Plan to the extent of the Plan's interest in the loan set forth in the table above. The only loan that has not yet been foreclosed is the CDIG loan.

B. ML Manager Asserts That It Has the Right to Use, Control and Sell the Plan's Assets

18. The SAAs provide that they are the "entire agreement and understanding of the parties" and also provide for automatic termination if the underlying property becomes vested in the Plan. Because all of the properties securing the Plan Loans, except the CDIG loan, have vested in the Plan, the SAAs other than the CDIG SSA have terminated by their terms. The CDIG SSA has terminated by action of the trustees.

19. The 401(k) Plan and Mortgages Ltd. also executed a Master Agency Agreement in 2004. This document, a true and correct copy of which is attached hereto as Ex. 26, is similar to the SAAs, particularly with respect to the duties of Mortgages Ltd. as agent. However, this Master Agency Agreement was superseded by the SAAs, all of which post-date the Master Agency Agreement and all of which specifically state that they set forth the parties' entire agreement.

20. ML Manager has alleged that the Plan adopted a different agency agreement with Mortgages Ltd. in 2007, which agency agreement is alleged to have been attached to a Mortgages Ltd. private offering memorandum ("POM"). The Plan denies agreeing to any such POM agency agreement. The Plan alleges that while it executed an account agreement associated with the POM in 2007, which made reference to an agency agreement attached to the POM, this account agreement related only to specific investment programs listed in the account agreement. The Plan did not invest in any loans pursuant to any such investment programs, and accordingly the POM-associated agency agreement is of no force or effect with respect to the Plan loans.

21. ML Manager has made several claims based upon the POM-associated agency agreement. ML Manager has alleged that pursuant to this agency agreement ML Manager has a continuing agency relationship with the Plan that gives it the right to use (including by advancing to itself), control and sell the Plan's real estate assets, and either keep the proceeds or apply the proceeds to debt owed not by the Plan, but by ML Manager and others.

22. The POM-associated agency agreement, to the extent it ever had any application, was terminated by the Plan's trustee in 2009. This termination has been reconfirmed by the Plan's current trustees. Nonetheless, ML Manager asserts that the agency relationship is continuing, is "coupled with an interest" and is therefore ***interminable and irrevocable*** under state law. Thus, according to ML Manager, the Plan has no right to remove ML Manager as an agent, and the Plan has no choice but to watch as ML Manager liquidates all of the Plan's assets and uses the proceeds for its own benefit.

23. By asserting such an agency relationship, ML Manager seeks to do one of the things that ERISA was specifically designed to prevent: raid plan assets to benefit persons other than plan participants and beneficiaries.

V. Defendants' Fiduciary Status

24. ERISA treats as fiduciaries not only persons explicitly named as fiduciaries under 29 U.S.C. § 1102(a)(1), but also any other persons who in fact perform fiduciary functions. Thus, a person is a de facto fiduciary *to the extent* "(i) he exercises any discretionary authority or discretionary control respecting management of such plan or exercises any authority or control respecting management or disposition of its assets… or (iii) he has any discretionary authority or discretionary responsibility in the administration of such plan." 29 U.S.C. § 1002(21)(A)(i)&(iii).

25. Fiduciary status under ERISA does not depend on whether one intended to be a fiduciary. What matters is what one does. As the Supreme Court

has emphasized, this provision of ERISA "defines 'fiduciary' not in terms of formal trusteeship, but in functional terms of control and authority over the [plan or its assets]." *Mertens v. Hewitt Associates*, 508 U.S. 248, 262 (1993).

26. Not only is the definition broad, it contemplates that a given plan will have many fiduciaries with many functions. As the leading ERISA treatise puts it, this "fractionation of trusteeship" is one of the major features of ERISA, which "envisions multiple fiduciary service providers, and the complexity of ERISA's definition of fiduciary . . . responds to the dispersion of fiduciary functions that ERISA permits." Langbein, Pratt & Stabile, Pension and Employee Benefit Law at 548 (5th ed. 2010). Or as the Supreme Court put it, "Congress commodiously imposed fiduciary standards on persons whose actions affect the amount of benefits retirement plan participants will receive." *John Hancock Mut. Life Ins. Co. v. Harris Trust and Sav. Bank*, 510 US 86, 96 (1993).

27. During the period that ML Manager acted as agent under any SAA, ML Manager was a fiduciary for the Plan as a result of the authority conferred upon it by the SAA.

28. To the extent that ML Manager holds the right to advance to itself or to otherwise use, control, and sell Plan assets, which it claims to hold, or exercises any such rights, it would be a de facto fiduciary of the Plan.

VI. ERISA's Fiduciary Duties, Prohibited Transaction Rules, and Remedial Provisions

29. ERISA provides a complex and interlocking scheme for the protection of employee retirement savings. Among ERISA's protections include imposition of strict fiduciary duties on individuals and entities that have the power to control plan assets, as well as the blanket prohibition of certain transactions that raise the specter of self dealing with plan assets. ERISA also contains a comprehensive enforcement system to ensure these fiduciary duties and prohibited transaction rules are not violated.

A. ERISA's Fiduciary Duties

30. Once it is determined that a person is an ERISA fiduciary, the consequences are significant. ERISA § 404(a)(1), 29 U.S.C. § 1104(a)(1), imposes certain obligations on fiduciaries. Of particular relevance here are the statutory directives that a fiduciary—like ML Manager if it has the right to use, control, or sell plan assets as it argues—"shall discharge his duties with respect to a plan *solely in the interest of the participants and beneficiaries*" and shall do so "with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims." (emphasis added).

31. These fiduciary duties under 29 U.S.C. §§ 1104(a)(1)(A) & (B) are referred to as the duties of loyalty, exclusive purpose and prudence, and are the

"highest known to the law." *Donovan v. Bierwirth*, 680 F.2d 263, 272 n.2 (2d Cir. 1982).

B. ERISA's Prohibited Transaction Rules

32. Fiduciaries are subject not only to the general fiduciary obligations of section 404, but also to the much more specific obligations of ERISA § 406, 29 U.S.C. § 1106. ERISA § 406 categorically bans certain transactions ("prohibited transactions" in the language of the statute), without the need for any specific inquiry into the prudence of the transactions. The statute particularly targets, and prohibits, transactions between a plan and a "party in interest," which is very broadly defined to include, among others, the employer and fiduciaries. In particular, the statute provides:

> (1) A fiduciary with respect to a plan shall not cause the plan to engage in a transaction, if he knows or should know that such transaction constitutes a direct or indirect--
>
> (A) sale or exchange, or leasing, of any property between the plan and a party in interest;
>
> (B) lending of money or other extension of credit between the plan and a party in interest;
>
> (C) furnishing of goods, services, or facilities between the plan and a party in interest; [or]
>
> (D) transfer to, or use by or for the benefit of a party in interest, of any assets of the plan;…

ERISA § 406(a)(1), 29 U.S.C. 1106(a)(1).

33. ML Manager is a "party in interest" to the Plan if it holds the rights it claims with respect to the Plan's real estate assets, for two reasons. As

explained above, if ML Manager holds the rights it claims with respect to the Plan's assets, ML Manager would be a de facto fiduciary with respect to the Plan. ERISA specifically provides that all Plan fiduciaries are also parties in interest. ERISA §§ 3(14)(A), 3(21). Additionally, if ML Manager has the rights it claims, it would be a service provider for the Plan, and ERISA also defines Plan service providers as parties in interest. ERISA § 3(14)(B).

34. ERISA § 406(b) also prohibits any fiduciary from "deal[ing] with the assets of the plan in his own interest or for his own account, … act[ing] in any transaction involving the plan on behalf of a party … whose interests are adverse to the interests of the plan or the interests of its participants or beneficiaries, or receiv[ing] any consideration for his own personal account from any party dealing with such plan in connection with a transaction involving the assets of the plan."

C. ERISA's Remedial Provisions

35. ERISA § 502, 29 U.S.C. § 1132, contains a comprehensive enforcement scheme to ensure the security of retirement benefits.

36. ERISA § 502(a)(2), 29 U.S.C. § 1132(a)(2) provides, in pertinent part, that a civil action may be brought by a fiduciary for relief under 29 U.S.C. § 1109.

37. ERISA § 409(a), 29 U.S.C. § 1109(a) "Liability for Breach of Fiduciary Duty," provides, in pertinent part, that "any person who is a fiduciary with respect to a plan who breaches any of the responsibilities, obligations, or duties imposed upon fiduciaries . . . shall be personally liable to make good to

such plan any losses to the plan resulting from each such breach, and to restore to such plan any profits of such fiduciary . . . and shall be subject to such other equitable or remedial relief as the court may deem appropriate, including removal of such fiduciary."

38. ERISA § 502(a)(3), 29 U.S.C. § 1132(a)(3), also authorizes plan fiduciaries to seek equitable relief from defendants, including, without limitation, injunctive relief and, as available under applicable law, constructive trust, restitution, and other monetary relief. Section 502(a)(3) states that a civil action may be brought by a fiduciary "(A) to enjoin any act or practice which violates any provision of this title or the terms of the plan, or (B) to obtain other equitable relief (i) to redress such violations or (ii) to enforce any provisions of this title or the terms of the plan."

39. As set forth herein and specifically in Count I of this Complaint, ML Manager blatantly violates ERISA's exclusive purpose rule and seeks to convert plan assets for its own purposes, in blatant disregard of its duty to manage these assets prudently, loyally, and in the best interests of the Plan participants. As a fiduciary, ML Manager is required to act "solely in the interest of the participants and beneficiaries" and exclusively for the purpose of providing benefits to the participants and beneficiaries. Plainly, diverting the Plan's assets to pay non-Plan obligations is not in the interest of the Plan's participants and beneficiaries, nor is it exclusively designed to provide benefits to the Plan's participants and beneficiaries.

40. As explained in Count II, below, ML Manager's actions have violated and will continue to violate ERISA's prohibited transaction rules.

VII. The Appropriateness of Declaratory Relief

41. As alleged above, there is an actual controversy between Plaintiffs and Defendants with respect to ML Manager's rights and responsibilities with respect to the assets of the Plan.

42. In particular, ML Manager has maintained and continues to maintain that it has the power to dispose of Plan assets pursuant to the POM-associated agency agreement and Plaintiffs deny that it has any such power and that, further, if that agreement were construed to give ML Manager such powers, then ML Manager would be an ERISA fiduciary and the exercise of those powers would breach its fiduciary duties under ERISA and the transactions at issue would be prohibited transactions under ERISA. Declaratory relief is thus appropriate under 28 U.S.C. § 2201 and ERISA itself.

VIII. Claims for Relief

Count I
Claim for Declaratory Relief Regarding Agency Termination Pursuant to 29 U.S.C. § 1132(a)(3) As Against ML Manager and John Doe Defendants

43. The foregoing allegations are expressly incorporated and realleged herein.

44. The agency relationships between the Plan and either Mortgages Ltd. or ML Manager have terminated by their own terms, by the Plan's named

fiduciaries, or because they have been superseded by other agreements. Accordingly, Defendants have no right to use, control, or sell any assets of the Mortgages Ltd. 401(k) Plan and no agency relationship currently exists between ML Manager and the 401(k) Plan.

45. To the extent state law would render any agency relationship between the Plan and ML Manager irrevocable or interminable by the Plan's named fiduciaries, such state law is preempted by ERISA.

46. In order to obtain appropriate equitable relief to redress Defendants' violations of ERISA and to enforce ERISA's provisions and the clear terms of the Plan, Plaintiffs seek declaratory relief pursuant to ERISA § 502(a)(3) that (1) no agency relationship currently exists between ML Manager and the 401(k) Plan, and (2) Defendants do not have any authority over Plan assets or any right to use (including by advancing to themselves or for their benefit), control or sell any Plan asset.

Count II
Claim for Declaratory Relief Regarding Assessment of Costs
Pursuant to 29 U.S.C. § 1132(a)(3)
As Against ML Manager and John Doe Defendants

47. The foregoing allegations are expressly incorporated and realleged herein.

48. Defendants assert the right to assess Plan assets for certain costs and expenses owing by ML Manager and others.

49. If Defendants hold the right to make any such assessment, the holding or exercise of such right would render Defendants ERISA fiduciaries of the Plan.

50. As ERISA fiduciaries, Defendants would have a duty to exercise control over plan assets solely in the interest of the Plan's participants and exclusively for the purpose of providing retirement benefits to the participants.

51. However, any such assessment of costs would not be made solely in the interests of the Plan's participants or for the exclusive purpose of providing retirement benefits to the participants. Instead, the assessment would be made in the interest of ML Manager and others.

52. As such, any such assessment would be a breach of ERISA fiduciary duty and a prohibited transaction under ERISA.

53. In light of the foregoing, in order to obtain other appropriate equitable relief to redress Defendants' violations of ERISA and to enforce ERISA's provisions and the clear terms of the Plan, Plaintiffs seek Declaratory relief pursuant to ERISA § 502(a)(3) that any assessment by Defendants against assets of the Mortgages Ltd. 401(k) Plan of any obligation that is not an obligation of the 401(k) Plan would be a breach of ERISA fiduciary duty and a prohibited transaction under ERISA.

Count III
Claim for Declaratory Relief Regarding Default Interest and Late Charges Pursuant to 29 U.S.C. § 1132(a)(3)
As Against ML Manager and John Doe Defendants

54. The foregoing allegations are expressly incorporated and realleged herein.

55. Under the terms of the loan documents for the Plan loans, the late charges and default interest are assets of the Plan.

56. ML Manager claims that pursuant to the terms of the POM-associated agency agreement, the Plan transferred such late charges and default interest to Mortgages Ltd., ML Manager's predecessor, and that ML Manager has succeeded to Mortgages Ltd.'s rights with respect thereto.

57. The Plan denies that any such transfer occurred. Moreover, had such a transfer occurred, it would have been a prohibited transaction because such a transfer to a party in interest of plan assets for the benefit of the party in interest, and would have constituted a fiduciary dealing in plan assets for its own interest. As such, any such transfer would have been void *ab initio*.

58. Further, ML Manager claims that pursuant to the indorsement by the Plan to Mortgages Ltd. of undivided interests in certain of the Plan loans, Mortgages Ltd. obtained the right to retain an "interest spread" when it reassigned such undivided interests to third parties. Such "interest spread" consisted of regular interest accruals payable by the loan borrower in excess of the interest

accrual rate assigned by Mortgages Ltd. to third parties. ML Manager claims the right to retain this "interest spread" as the successor to Mortgages Ltd.

59. The Plan denies that Mortgages Ltd. retained the right to any such "interest spread" and asserts that Mortgages Ltd. collected any such "interest spread" for the benefit of the Plan and accounted to the Plan for it. The Plan alleges that the retention of the "interest spread" by Mortgages Ltd. would have been a prohibited transaction under ERISA as it would have constituted a transfer to a party in interest of plan assets for the benefit of the party in interest, and would have constituted a fiduciary dealing in plan assets for its own interest. Accordingly, Mortgages Ltd. collected "interest spread" for the Plan's account, and as Mortgage Ltd.'s successor, ML Manager must do the same.

60. In light of the foregoing, in order to obtain other appropriate equitable relief to redress Defendants' violations of ERISA and to enforce ERISA's provisions and the clear terms of the Plan, Plaintiffs seek Declaratory relief pursuant to ERISA § 502(a)(3) that the late fees, default interest, and "interest spread" on the Plan loans are assets of the Mortgages Ltd. 401(k) Plan, that ML Manager has no right under the loan documents to retain or assess these fees or expenses, and that it would be a prohibited transaction under ERISA and a breach of ERISA fiduciary duties for ML Manager to retain any such interest spread, late charges, or default interest.

Count IV
Claim for Injunctive Relief Preventing Defendants From Any Use, Control, or Sale of Plan Assets Pursuant to 29 U.S.C. § 1132(a)(3) As Against ML Manager and John Doe Defendants

61. The foregoing allegations are expressly incorporated and realleged herein.

62. As explained above, Defendants seek to use, control and sell the assets of the Mortgages Ltd. 401(k) Plan and retain the proceeds from these sales to fund their own operations and pay non-Plan obligations. Defendants also seek to assess the costs of non-Plan obligations against Plan assets. These activities pose an immediate and severe risk of irreparable harm to the Plan.

63. As such, the Plaintiffs seek an injunction pursuant to 502(a)(3) of ERISA preventing Defendants from using, controlling, or selling any assets of the Mortgages Ltd. 401(k) Plan, and preventing Defendants from making any attempt to assess any of their own costs or obligations against Plan assets because such acts would violate both the provisions of ERISA and the clear terms of the Plan documents.

Prayer for Relief

A. A Declaration that (1) no agency relationship currently exists between ML Manager and the 401(k) Plan, and (2) Defendants do not have any authority over Plan assets or any right to use (including by advancing to themselves or for their benefit), control or sell any Plan asset;

B. A Declaration that any assessment by Defendants against assets of the Mortgages Ltd. 401(k) Plan of any obligation that is not an obligation of the 401(k) Plan would be a breach of ERISA fiduciary duty and a prohibited transaction under ERISA;

C. A Declaration that the interest spread, late fees, and default interest on the Plan loans are assets of the Mortgages Ltd. 401(k) Plan, that ML Manager has no right under the loan documents to retain or assess these fees or expenses, and that it would be a prohibited transaction under ERISA and a breach of ERISA fiduciary duties for ML Manager to retain any such interest spread, late charges, or default interest;

D. An Injunction preventing Defendants from using, controlling, or selling any assets of the Mortgages Ltd. 401(k) Plan, and preventing Defendants from making any attempt to assess any of their own costs or obligations against Plan assets;

E. An Order awarding costs pursuant to 29 U.S.C. § 1132(g);

F. An Order awarding attorneys' fees pursuant 29 U.S.C. § 1132(g), and other applicable law;

G. An Order for equitable restitution and other appropriate equitable and injunctive relief against Defendants, including restitution, disgorgement of fees, and equitable tracing; and

H. An Order granting such other and further relief as the Court may deem just and proper.

Respectfully submitted,

Dated: August 30, 2010

KELLER ROHRBACK, P.L.C.

By: /s/ Gary A. Gotto

Gary A. Gotto
James A. Bloom
KELLER ROHRBACK P.L.C.
3101 N. Central Ave., Suite 1400
Phoenix, Arizona 85012
Telephone: (602) 248-0088
Facsimile: (602) 248-2822
ggotto@krplc.com
jbloom@krplc.com