

Fill in this information to identify the case:Debtor name BWH Texas, LLCUnited States Bankruptcy Court for the: NORTHERN DISTRICT OF TEXASCase number 23-43085
(if known)☒ Check if this is an
amended filingOfficial Form 207**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy****04/22**

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ NoneIdentify the beginning and ending dates of the debtor's fiscal year,
which may be a calendar yearSources of revenue
Check all that apply.Gross revenue
(before deductions
and exclusions)From the beginning of the
fiscal year to filing date:From 01/01/2023 to
MM/DD/YYYY

Filing date

☒ Operating a business
☐ Other _____\$0.00

For prior year:

From 01/01/2022 to
MM/DD/YYYY12/31/2022
MM/DD/YYYY☒ Operating a business
☐ Other _____\$0.00

For the year before that:

From 01/01/2021 to
MM/DD/YYYY12/31/2021
MM/DD/YYYY☒ Operating a business
☐ Other _____\$539,499.28**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None

Creditor's name and address

Dates

Total amount or value

Reasons for payment or transfer
Check all that apply3.1. See supplement to Q#3 for more details

Creditor's name

Street

City

State ZIP Code

☐ Secured debt
☐ Unsecured loan repayments
☐ Suppliers or vendors
☐ Services
☐ Other _____

Debtor **BWH Texas, LLC**
NameCase number (if known) **23-43085**

	Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.2.	Brian Mason Creditor's name P.O. Box 325 Street Rarotonga, Cook Islands City State ZIP Code	9/7/2023	\$3,450.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other
3.3.	Rivero Mestre Creditor's name 565 Fifth Avenue Street 7th Floor New York NY 10017 City State ZIP Code	9/7/2023 (\$10,920.50) 9/26/2023 (\$6,710)	\$17,630.50	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other
3.4.	Woods Rogers Creditor's name Riverfront Plaza, West Tower Street 901 E. Byrd St., Suite 1600 Richmond VA 23219 City State ZIP Code	7/18/2023 (\$58,911.28) 9/7/2023 (\$14,591.58)	\$73,502.86	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other
3.5.	Asiaciti Trust Creditor's name Asiaciti Trust Pacific Ltd. Bermuda Hous Street Tutakimoa Rd; P.O. Box 822 Rarotonga, Cook Islands City State ZIP Code	7/18/2023 (\$17,000) 9/26/2023 (\$37,186.11) 10/6/2023 (\$31,830.62)	\$86,016.73	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other
3.6.	Giordani Baker Creditor's name 2301 S. Capital of TX Highway Street Building K Austin TX 78746 City State ZIP Code	9/26/2023	\$51,664.50	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other
3.7.	Freeman Law Creditor's name 7011 Main St. Street Frisco TX 75034 City State ZIP Code	10/3/2023 (\$25,000) 10/6/2023 (\$23,672.49)	\$48,672.49	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other Retainer

Debtor **BWH Texas, LLC**
NameCase number (if known) **23-43085****4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or co-signed by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1.	(See Supp. to Q#4 for full detail)			
	Insider's name			
	Street			
	City	State	ZIP Code	

Relationship to debtor

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.2.	Asiaciti Trust	7/18/2023	\$86,016.73	Trustee Services and Fees
	Insider's name	9/26/2023		
	Asiaciti Trust Pacific Ltd Bermuda H	10/6/2023		
	Street			
	Tutakimoa Rd. P.O. Box 822			
	Rarotonga	Cook Islan		
	City	State	ZIP Code	

Relationship to debtor

Trustee

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Debtor **BWH Texas, LLC**
NameCase number (if known) **23-43085****Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity--within 1 year before filing this case.

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. Renee Galloway, et al. v. Martorello, et al.	Class action suit against various defendants - including Debtor and Bluetech Irrevocable Trust - related to alleged usurious loans	U. S. Dist. Ct. - E.D. Virginia Name 701 E. Broad Street Street	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number 3:19-cv-314		Richmond City VA State 23219 ZIP Code	

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None**Part 4: Certain Gifts and Charitable Contributions****9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**☒ None**Part 5: Certain Losses****10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None**Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1. Freeman Law, PLLC		10/3/2023 (\$25,000)	\$48,672.49
Address 7011 Main Street Street Frisco City TX State 75034 ZIP Code		10/12/2023* (\$23,672.49) (received date; had been initiated prior to petition date)	
Email or website address			
Who made the payment, if not debtor? Debtor/Bluetech Irrevocable Trust			

Debtor **BWH Texas, LLC**
Name

Case number (if known) **23-43085**

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

13. Transfers not already listed on this statement

List any transfers of money or other property--by sale, trade, or any other means--made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None

Who received transfer?

**Description of property transferred
or payments received or debts paid
in exchange**

**Date transfer
was made**

**Total amount
or value**

13.1. **None (See Supp. to Q#13 for full detail)**

Address

Street

City

State

ZIP Code

Relationship to debtor

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- ☐ diagnosing or treating injury, deformity, or disease, or
- ☐ providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

☐ Yes. Fill in the information below.

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

☒ No.

☐ Yes. State the nature of the information collected and retained

Does the debtor have a privacy policy about that information?

☐ No.

☐ Yes.

Debtor **BWH Texas, LLC**
NameCase number (if known) **23-43085**

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b) or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
☐ Yes. Does the debtor serve as plan administrator?
☐ No. Go to Part 10.
☐ Yes. Fill in below:

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts, certificates of deposit, and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☐ None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Capital Security Bank Name	XXXX- <u>1</u> <u>0</u> <u>8</u> <u>7</u>	<input checked="" type="checkbox"/> Checking	<u>10/2023</u>	
P.O. Box 906 Street		<input type="checkbox"/> Savings		
Centrepont, Avarua, Rarotonga		<input type="checkbox"/> Money market		
		<input type="checkbox"/> Brokerage		
Cook Islands City State ZIP Code		<input type="checkbox"/> Other		

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

Debtor **BWH Texas, LLC** Case number (if known) **23-43085**
Name

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- **Environmental law** means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- **Site** means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- **Hazardous material** means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?

Include settlements and orders.

- ☒ No
☐ Yes. Provide details below.

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No
☐ Yes. Provide details below.

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No
☐ Yes. Provide details below.

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☐ None

	Business name and address	Describe the nature of the business	Employer Identification number
25.1.	See attached "Acknowledgment" Name Street City State ZIP Code		Do not include Social Security number or ITIN. EIN: ____ - ____ Dates business existed From ____ To ____
25.2.	See attached Disclosures in Interrogatory Responses Name Street City State ZIP Code		Do not include Social Security number or ITIN. EIN: ____ - ____ Dates business existed From ____ To ____

Debtor **BWH Texas, LLC**
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25.3.	Business name and address Kairos Holdings, LLC <small>Name</small> 693 St. # 875 Ste 202 <small>Street</small> Dorado PR 00646 <small>City State ZIP Code</small>	Describe the nature of the business KH was a Delaware limited liability company that served as the holding company for entities based in Puerto Rico, its principal place of business. KH was not engaged in ongoing business operations, but was granted by the Department of Economic Development and Commerce of PR a tax-exemption decree under Act 20 of January 17, 2012 ("Act 20 Decree"). The Act 20 Decree covered the operations of Kairos Holdings' subsidiaries. This decree was issued in 2014 and was valid for 20 years. This entity did not have employees, but rather the administrative cores of this entity were performed by Liont, LLC's team. KH's revenue stream mainly came from its subsidiaries, particularly from Liont, LLC. Additionally, it earned interest income.	Employer Identification number Do not include Social Security number or ITIN. EIN: <u>4</u> <u>7</u> - <u>2</u> <u>4</u> <u>0</u> <u>4</u> <u>0</u> <u>4</u> <u>6</u> Dates business existed From <u>11/24/2014</u> To <u>05/2019</u>
25.4.	Business name and address Dorado Analytics, LLC <small>Name</small> 3805 Greenbrier Dr. <small>Street</small> Dallas TX 75225 <small>City State ZIP Code</small>	Describe the nature of the business Delaware limited liability company serving as the holding company for GKT interests, was owned by BWH Texas f/k/a Breakwater.	Employer Identification number Do not include Social Security number or ITIN. EIN: <u>6</u> <u>6</u> - <u>0</u> <u>8</u> <u>1</u> <u>7</u> <u>4</u> <u>7</u> <u>8</u> Dates business existed From <u>01/29/2014</u> To <u>present</u>
25.5.	Business name and address GreenKey Technologies, LLC <small>Name</small> 30 S. Wacker Dr Ste 2285 <small>Street</small> Chicago IL 60606 <small>City State ZIP Code</small>	Describe the nature of the business Delaware limited liability company that operated primarily in Chicago. GKT was a communications software company and an automated speech recognition ("ASR") and natural language processing ("NLP") provider in financial markets. Owned by Dorado Analytics, LLC. GKT was sold to VoxSmart in 2021.	Employer Identification number Do not include Social Security number or ITIN. EIN: <u>6</u> <u>6</u> - <u>0</u> <u>8</u> <u>1</u> <u>0</u> <u>9</u> <u>9</u> <u>7</u> Dates business existed From <u>08/2013</u> To <u>09/28/2021</u>
25.6.	Business name and address Eventide Credit Acquisitions, LLC <small>Name</small> 3805 Greenbrier Dr. <small>Street</small> Dallas TX 75225 <small>City State ZIP Code</small>	Describe the nature of the business A Delaware limited liability company holding the ownership interests of several parties, presiding over the sale and financing of Bellicose Capital, LLC to the Lac Vieux Desert Band of Chippewa Indians.	Employer Identification number Do not include Social Security number or ITIN. EIN: <u>4</u> <u>7</u> - <u>3</u> <u>0</u> <u>6</u> <u>1</u> <u>3</u> <u>5</u> <u>3</u> Dates business existed From <u>02/09/2015</u> To <u>present</u>

Debtor **BWH Texas, LLC**
NameCase number (if known) **23-43085****26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address

Dates of service

26a.1. **David French & Associates**From **07/2021** To **present**

Name

609 Castle Ridge Rd.

Street

Suite 445**Austin**

City

TX

State

78746

ZIP Code

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☒ None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☒ None

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No.☐ Yes. Give the details about the two most recent inventories.**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

Name	Address	Position and nature of any interest	% of interest, if any
Matt Martorello fbo Matthew J. M	3805 Greenbrier Drive Dallas, TX 75225	Custodian under TUTMA / Equity Ownership	33.3%
Matt Martorello fbo Vincent J. M	3805 Greenbrier Drive Dallas, TX 75225	Custodian under TUTMA / Equity Ownership	33.3%
Matt Martorello fbo Thomas H. M	3805 Greenbrier Drive Dallas, TX 75225	Custodian under TUTMA / Equity Ownership	33.3%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?☐ No☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
See attached Disclosures in Inte			From _____ To _____
Matt Martorello fbo children		Shareholder	From _____ To _____
See attached supplement to Q29			From _____ To _____
ATP Directors Ltd	Bermuda House, Tutakimoa Road PO Box 822 Rarotonga, Cook Islan	Mgr of BWH Texas (fka Breakwater)	From 06/2018 To 08/29/2023
Guardian Trust Corp, Trustee of	Level 2, BCI House Rarotonga, Cook Islan		From 11/1/2010 To 08/30/2023

Debtor **BWH Texas, LLC** Case number (if known) **23-43085**
Name

Guardian Trust Corporation **Trustee of Bluetech** From To **08/30/2023**

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1.	Forbes Hare Name Cassia Court Camana Bay Suite 716 Street 10 Market Street Grand Cayman KY-1 9006 City State ZIP Code	\$1,680.00	4/11/2023	Fee for services
	Relationship to debtor Trust Protector			
	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.2.	Asiaciti Trust Name Asiaciti Trust Pacific Ltd Bermuda H Street Tutakimoa Rd. P.O. Box 822 Rarotonga Cook Islan City State ZIP Code	\$86,016.73	7/18/2023 9/26/2023 10/6/2023	Trustee Fees and Reimbursement
	Relationship to debtor Trustee			
	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.3.	(See Supp. to Q#30 for full detail) Name Street City State ZIP Code			
	Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
☐ Yes. Identify below.

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Debtor BWH Texas, LLC
Name

Case number (if known) 23-43085

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/27/2023
MM / DD / YYYY

X /s/ Matthew Martorello

Printed name Matthew Martorello

Signature of individual signing on behalf of the debtor

Position or relationship to debtor President of Manager of Debtor

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No
☐ Yes

SOFA Q#3, 4, 13, 30



PO Box 906, Centrepont, Avarua. Rarotonga, Cook Islands, PH: 682 22505, W: www.capitalsecuritybank.com

571086 - Breakwater Holding LLC

Net Worth Summary for Account 571086

Account category	Balance as at September 26, 2023
Cash	\$ 6,810.30
Current net worth	\$ 6,810.30
Highest net worth 1 Jan 2020 to 26 Sep 2023	3,167,457.11



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571086 - Breakwater Holding LLC

Account Summary

Account name	Reported in Native Currency			Balance
	Balance	Currency	FX Rate	
Cash Accounts				
US Dollar (USD)				
USD Call Account	6,810.30	USD	1.000000	6,810.30
			Cash Accounts	6,810.30



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571086 - Breakwater Holding LLC

Account Transactions for the period 01-Jan-2020 to 26-Sep-2023

USD Call Account

Value date	Trans. ID	Trans. type	Transaction description / Additional details	Withdrawal	Deposit	Balance
					Opening Balance	110,892.86
21-Jan-2020	320507	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,951.30	127,844.16
21-Jan-2020	320507	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		127,824.16
31-Jan-2020	323280	INT-DDI	Demand Deposit Interest 571086-304594 to Jan 31, 2020 / Demand Deposit Interest 571086-304594 to Jan 31, 2020		10.16	127,834.32
31-Jan-2020	324051	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		127,784.32
17-Feb-2020	325245	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		32,379.03	160,163.35
17-Feb-2020	325245	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC FBO	20.00		160,143.35
29-Feb-2020	326558	INT-DDI	Demand Deposit Interest 571086-304594 to Feb 29, 2020 / Demand Deposit Interest 571086-304594 to Feb 29, 2020		11.32	160,154.67
29-Feb-2020	327344	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		160,104.67
17-Mar-2020	329192	DPF	Wire Transfer In / US Bancorp Fund Services LLC		15,855.41	175,960.08
17-Mar-2020	329192	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		175,940.08
31-Mar-2020	330810	INT-DDI	Demand Deposit Interest 571086-304594 to Mar 31, 2020 / Demand Deposit Interest 571086-304594 to Mar 31, 2020		14.39	175,954.47
31-Mar-2020	331584	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		175,904.47
17-Apr-2020	332978	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		16,951.30	192,855.77
17-Apr-2020	332978	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC FBO	20.00		192,835.77
30-Apr-2020	333965	INT-DDI	Demand Deposit Interest 571086-304594 to Apr 30, 2020 / Demand Deposit Interest 571086-304594 to Apr 30, 2020		15.40	192,851.17
30-Apr-2020	334739	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		192,801.17
18-May-2020	336419	DPF	Wire Transfer In / Us Bancorp Fund Services LLC FBO		25,915.65	218,716.82
18-May-2020	336419	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services LLC FBO	20.00		218,696.82
31-May-2020	337513	INT-DDI	Demand Deposit Interest 571086-304594 to May 31, 2020 / Demand Deposit Interest 571086-304594 to May 31, 2020		17.72	218,714.54



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571086 - Breakwater Holding LLC

31-May-2020	338290	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		218,664.54
16-Jun-2020	339836	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,951.30	235,615.84
16-Jun-2020	339836	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		235,595.84
30-Jun-2020	341257	INT-DDI	Demand Deposit Interest 571086-304594 to Jun 30, 2020 / Demand Deposit Interest 571086-304594 to Jun 30, 2020		18.90	235,614.74
30-Jun-2020	342059	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		235,564.74
16-Jul-2020	343669	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,403.36	251,968.10
16-Jul-2020	343669	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		251,948.10
31-Jul-2020	345283	INT-DDI	Demand Deposit Interest 571086-304594 to Jul 31, 2020 / Demand Deposit Interest 571086-304594 to Jul 31, 2020		10.55	251,958.65
31-Jul-2020	346095	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		251,928.65
18-Aug-2020	347718	DPF	Wire Transfer In / US Bankcorp Fund Services LLC		21,743.85	273,672.50
18-Aug-2020	347718	DPF-FEE	Wire Transfer Fee / US Bankcorp Fund Services LLC	20.00		273,652.50
26-Aug-2020	348476	WDF	Wire Transfer Out / Asiaciti Trust Pacific Ltd	3,036.88		270,615.62
26-Aug-2020	348476	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Ltd	10.00		270,605.62
31-Aug-2020	349348	INT-DDI	Demand Deposit Interest 571086-304594 to Aug 31, 2020 / Demand Deposit Interest 571086-304594 to Aug 31, 2020		11.27	270,616.89
31-Aug-2020	350178	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		270,586.89
16-Sep-2020	351966	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,951.30	287,538.19
16-Sep-2020	351966	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		287,518.19
30-Sep-2020	353662	INT-DDI	Demand Deposit Interest 571086-304594 to Sep 30, 2020 / Demand Deposit Interest 571086-304594 to Sep 30, 2020		11.70	287,529.89
30-Sep-2020	354516	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		287,499.89
21-Oct-2020	356308	DPF	Wire Transfer In / US BANCORP FUND SERVICES LLC FBO		16,403.36	303,903.25
21-Oct-2020	356308	DPF-FEE	Wire Transfer Fee / US BANCORP FUND SERVICES LLC FBO	20.00		303,883.25
31-Oct-2020	357744	INT-DDI	Demand Deposit Interest 571086-304594 to Oct 31, 2020 / Demand Deposit Interest 571086-304594 to Oct 31, 2020		2.48	303,885.73
31-Oct-2020	358584	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		303,855.73
20-Nov-2020	360617	DPF	Wire Transfer In / US Bancorp Fund Service LLC		25,232.75	329,088.48



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20-Nov-2020	360617	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Service LLC	20.00		329,068.48
30-Nov-2020	361905	INT-DDI	Demand Deposit Interest 571086-304594 to Nov 30, 2020 / Demand Deposit Interest 571086-304594 to Nov 30, 2020		2.51	329,070.99
30-Nov-2020	362757	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		329,040.99
21-Dec-2020	364963	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,403.36	345,444.35
21-Dec-2020	364963	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		345,424.35
31-Dec-2020	366362	INT-DDI	Demand Deposit Interest 571086-304594 to Dec 31, 2020 / Demand Deposit Interest 571086-304594 to Dec 31, 2020		2.90	345,427.25
31-Dec-2020	367221	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		345,397.25
20-Jan-2021	369676	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,951.30	362,348.55
20-Jan-2021	369676	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		362,328.55
31-Jan-2021	371107	INT-DDI	Demand Deposit Interest 571086-304594 to Jan 31, 2021 / Demand Deposit Interest 571086-304594 to Jan 31, 2021		3.10	362,331.65
31-Jan-2021	371927	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		362,301.65
22-Feb-2021	373925	DPF	Wire Transfer In / US Bancorp Fund Services LLC		27,102.96	389,404.61
22-Feb-2021	373925	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		389,384.61
28-Feb-2021	375223	INT-DDI	Demand Deposit Interest 571086-304594 to Feb 28, 2021 / Demand Deposit Interest 571086-304594 to Feb 28, 2021		2.87	389,387.48
28-Feb-2021	376085	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		389,357.48
19-Mar-2021	378058	DPF	Wire Transfer In / US Bancorp Fund Services LLC		15,307.47	404,664.95
19-Mar-2021	378058	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		404,644.95
31-Mar-2021	380000	INT-DDI	Demand Deposit Interest 571086-304594 to Mar 31, 2021 / Demand Deposit Interest 571086-304594 to Mar 31, 2021		3.41	404,648.36
31-Mar-2021	380865	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		404,618.36
16-Apr-2021	382328	DPF	Wire Transfer In / Us Bancorp Fund Services Llc Fbo		16,951.30	421,569.66
16-Apr-2021	382328	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services Llc Fbo	20.00		421,549.66
30-Apr-2021	384401	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		421,519.66
19-May-2021	386333	DPF	Wire Transfer In / Us Bancorp Fund Services LLC		33,386.39	454,906.05
19-May-2021	386333	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services LLC	20.00		454,886.05



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31-May-2021	387562	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		454,856.05
16-Jun-2021	390587	DPF	Wire Transfer In / US Bancorp Fund Services LLC		16,951.30	471,807.35
16-Jun-2021	390587	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC	20.00		471,787.35
30-Jun-2021	392062	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		471,757.35
16-Jul-2021	394580	DPF	Wire Transfer In / Us Bancorp Fund Services Llc Fbo		16,403.36	488,160.71
16-Jul-2021	394580	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services Llc Fbo	20.00		488,140.71
31-Jul-2021	396032	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	30.00		488,110.71
03-Aug-2021	397430	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		249,955.00	738,065.71
03-Aug-2021	397430	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		738,045.71
17-Aug-2021	398235	DPF	Wire Transfer In / Us Bancorp Fund Services Llc		29,647.76	767,693.47
17-Aug-2021	398235	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services Llc	20.00		767,673.47
18-Aug-2021	398243	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	3,736.38		763,937.09
18-Aug-2021	398243	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		763,837.09
15-Sep-2021	402455	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		73,480.32	837,317.41
15-Sep-2021	402455	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		837,297.41
20-Sep-2021	402917	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		16,951.30	854,248.71
20-Sep-2021	402917	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC FBO	20.00		854,228.71
12-Oct-2021	406514	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		73,480.32	927,709.03
12-Oct-2021	406514	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		927,689.03
19-Oct-2021	407366	DPF	Wire Transfer In / Us Bancorpo Funds Services Llc		16,403.36	944,092.39
19-Oct-2021	407366	DPF-FEE	Wire Transfer Fee / Us Bancorpo Funds Services Llc	20.00		944,072.39
08-Nov-2021	410494	DPF	Wire Transfer In / Eventide Credit Acquisitions Llc		73,480.32	1,017,552.71
08-Nov-2021	410494	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions Llc	20.00		1,017,532.71
22-Nov-2021	411585	DPF	Wire Transfer In / Us Bancorp Fund Services Llc Fbo		35,651.32	1,053,184.03
22-Nov-2021	411585	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services Llc Fbo	20.00		1,053,164.03
22-Dec-2021	416157	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		73,480.32	1,126,644.35
22-Dec-2021	416157	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		1,126,624.35



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24-Dec-2021	416380	DPF	Wire Transfer In / Us Bancorp Fund Services LLC FBO		16,403.36	1,143,027.71
24-Dec-2021	416380	DPF-FEE	Wire Transfer Fee / Us Bancorp Fund Services LLC FBO	20.00		1,143,007.71
07-Jan-2022	419242	FEE-AMF	Administration Fee / Monthly Statements Charge	10.00		1,142,997.71
26-Jan-2022	421120	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		16,951.30	1,159,949.01
26-Jan-2022	421120	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC FBO	20.00		1,159,929.01
04-Feb-2022	423358	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		2,007,528.10	3,167,457.11
17-Feb-2022	424546	DPF	Wire Transfer In / US Bancorp Fund Services LLC FBO		21,123.19	3,188,580.30
17-Feb-2022	424546	DPF-FEE	Wire Transfer Fee / US Bancorp Fund Services LLC FBO	20.00		3,188,560.30
17-Feb-2022	424563	XFR	Transfer to 571087-001 / Distribution	2,000,000.00		1,188,560.30
17-Feb-2022	424563	XFR-FEE	Wire Transfer Fee / Distribution	20.00		1,188,540.30
10-Mar-2022	428137	XFR	Transfer to 571087-001 / Capital Distribution	1,100,000.00		88,540.30
10-Mar-2022	428137	XFR-FEE	Wire Transfer Fee / Capital Distribution	20.00		88,520.30
31-Mar-2022	431120	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		88,470.30
30-Apr-2022	435881	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		88,420.30
31-May-2022	439929	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		88,370.30
29-Jun-2022	444114	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	7,850.00		80,520.30
29-Jun-2022	444114	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		80,420.30
30-Jun-2022	444953	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		80,370.30
29-Jul-2022	448534	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	2,740.00		77,630.30
29-Jul-2022	448534	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		77,530.30
31-Jul-2022	449548	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,480.30
31-Aug-2022	453998	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,430.30
30-Sep-2022	459132	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,380.30
31-Oct-2022	463398	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,330.30
30-Nov-2022	467487	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,280.30
31-Dec-2022	472588	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,230.30
31-Jan-2023	477307	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,180.30



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28-Feb-2023	481413	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		77,130.30
28-Mar-2023	485033	XFR	Transfer to 571087-001	70,000.00		7,130.30
28-Mar-2023	485033	XFR-FEE	Wire Transfer Fee	20.00		7,110.30
31-Mar-2023	486335	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		7,060.30
30-Apr-2023	490989	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		7,010.30
31-May-2023	496248	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		6,960.30
30-Jun-2023	501327	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		6,910.30
31-Jul-2023	505561	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		6,860.30
31-Aug-2023	509954	FEE-AUC	Monthly Administration Fee 571086-304594 / Fee	50.00		6,810.30
Account 571086-001				<u>3,189,953.26</u>	<u>3,085,870.70</u>	<u>6,810.30</u>

Account Transactions for the period 01-Jan-2020 to 17-Oct-2023

Purpose

USD Call Account

Value date	Trans. ID	Trans. type	Transaction description / Additional details	Withdrawal	Deposit	Balance	
					Opening Balance	909,120.17	
10-Jan-2020	319954	WDF	Withdraw Cheque / Giordani Swanger Ripp LLP, Operating Account	22,080.00		887,040.17	Legal
10-Jan-2020	319954	WDF-FEE	Cheque Fee / Giordani Swanger Ripp LLP, Operating Account	100.00		886,940.17	Wire fee
23-Jan-2020	320618	WDF	Wire Transfer Out / Giordani Swanger Ripp LLP, Operating Acct	25,000.00		861,940.17	Legal
23-Jan-2020	320618	WDF-FEE	Wire Transfer Fee / Giordani Swanger Ripp LLP, Operating Acct	100.00		861,840.17	Wire fee
24-Jan-2020	320654	WDF	Wire Transfer Out / Loeb and Loeb LLP, General Acct	250,000.00		611,840.17	Debt Funding to ECA for litigaiton?
24-Jan-2020	320654	WDF-FEE	Wire Transfer Fee / Loeb and Loeb LLP, General Acct	100.00		611,740.17	Wire fee
31-Jan-2020	323326	INT-DDI	Demand Deposit Interest 571087-304592 to Jan 31, 2020 / Demand Deposit Interest 571087-304592 to Jan 31, 2020		70.74	611,810.91	Interest Income
28-Feb-2020	325977	WDF	Wire Transfer Out / Giordani Swanger Ripp LLP, Operating Acct	29,715.00		582,095.91	Legal
28-Feb-2020	325977	WDF-FEE	Wire Transfer Fee / Giordani Swanger Ripp LLP, Operating Acct	100.00		581,995.91	Wire fee
29-Feb-2020	326601	INT-DDI	Demand Deposit Interest 571087-304592 to Feb 29, 2020 / Demand Deposit Interest 571087-304592 to Feb 29, 2020		49.14	582,045.05	Interest Income
05-Mar-2020	328393	WDF	Wire Transfer Out / Woods Rogers PLC	5,900.00		576,145.05	Legal
05-Mar-2020	328393	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		576,045.05	Wire fee
18-Mar-2020	329201	DPF	Wire Transfer In / Woods Rogers PLC - Funds returned		5,880.00	581,925.05	Returned Wire
18-Mar-2020	329201	DPF-FEE	Wire Transfer Fee / Woods Rogers PLC - Funds returned	20.00		581,905.05	Wire fee
18-Mar-2020	329202	WDF	Wire Transfer Out / Woods Rogers PLC	5,900.00		576,005.05	Legal
18-Mar-2020	329202	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		575,905.05	Wire fee
19-Mar-2020	329285	WDF	Wire Transfer Out / Woods Rogers PLC	4,750.00		571,155.05	Legal
19-Mar-2020	329285	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		571,055.05	Wire fee
24-Mar-2020	329533	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Account	11,815.89		559,239.16	Legal
24-Mar-2020	329533	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Account	100.00		559,139.16	Wire fee
31-Mar-2020	330850	INT-DDI	Demand Deposit Interest 571087-304592 to Mar 31, 2020 / Demand Deposit Interest 571087-304592 to Mar 31, 2020		49.23	559,188.39	Interest Income
16-Apr-2020	332910	WDF	Wire Transfer Out / Woods Rogers PLC	21,562.00		537,626.39	Legal
16-Apr-2020	332910	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		537,526.39	Wire fee
17-Apr-2020	332992	WDF	Wire Transfer Out / Hughes Hubbard and Reed LLP	118,618.18		418,908.21	Legal
17-Apr-2020	332992	WDF-FEE	Wire Transfer Fee / Hughes Hubbard and Reed LLP	100.00		418,808.21	Wire fee
22-Apr-2020	333388	DPF	Wire Transfer In / Woods Roger Plc - Return Of Funds 5.3.20		5,800.00	424,608.21	Returned Wire
22-Apr-2020	333551	WDF	Wire Transfer Out / Woods Roger Plc	5,900.00		418,708.21	Legal
30-Apr-2020	334006	INT-DDI	Demand Deposit Interest 571087-304592 to Apr 30, 2020 / Demand Deposit Interest 571087-304592 to Apr 30, 2020		40.98	418,749.19	Interest Income
30-Apr-2020	334740	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	30.00		418,719.19	Fee
06-May-2020	335772	WDF	Wire Transfer Out / Woods Rogers PLC	10,100.00		408,619.19	Legal
06-May-2020	335772	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		408,519.19	Wire Fee
11-May-2020	336011	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Account	50,098.78		358,420.41	Legal
11-May-2020	336011	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Account	100.00		358,320.41	Wire Fee
31-May-2020	337552	INT-DDI	Demand Deposit Interest 571087-304592 to May 31, 2020 / Demand Deposit Interest 571087-304592 to May 31, 2020		32.45	358,352.86	Interest Income
31-May-2020	338291	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	30.00		358,322.86	Fee
08-Jun-2020	339370	WDF	Wire Transfer Out / Woods Rogers PLC	22,602.85		335,720.01	Legal
08-Jun-2020	339370	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		335,620.01	Wire fee
18-Jun-2020	339923	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	28,549.47		307,070.54	Legal
18-Jun-2020	339923	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		306,970.54	Wire fee
30-Jun-2020	341296	INT-DDI	Demand Deposit Interest 571087-304592 to Jun 30, 2020 / Demand Deposit Interest 571087-304592 to Jun 30, 2020		27.35	306,997.89	Interest Income
30-Jun-2020	342060	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	30.00		306,967.89	Fee
02-Jul-2020	341971	WDF	Wire Transfer Out / Texas IOLTA Foundation Trust for Giordani Baker Grossman and Ripp LLP	149,423.00		157,544.89	Legal
02-Jul-2020	341971	WDF-FEE	Wire Transfer Fee / Texas IOLTA Foundation Trust for Giordani Baker Grossman and Ripp LLP	100.00		157,444.89	Wire fee
16-Jul-2020	343585	WDF	Wire Transfer Out / Woods Rogers PLC	4,696.75		152,748.14	Legal
16-Jul-2020	343585	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		152,648.14	Wire fee

24-Jul-2020	344055	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	27,343.25		125,304.89	Legal
24-Jul-2020	344055	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		125,204.89	Wire fee
31-Jul-2020	344530	XFR	Transfer from 571282-001 / Loan from Capstone Irrevocable Trust		2,000,000.00	2,125,204.89	Inbound Loan from Capstone Trust
31-Jul-2020	344533	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	824,130.00		1,301,074.89	Legal (UCC, Leob and FP?) after BK dismissal
31-Jul-2020	344533	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,300,974.89	Wire fee
31-Jul-2020	345323	INT-DDI	Demand Deposit Interest 571087-304592 to Jul 31, 2020 / Demand Deposit Interest 571087-304592 to Jul 31, 2020		8.19	1,300,983.08	Interest Income
06-Aug-2020	345058	WDF	Wire Transfer Out / Woods Rogers PLC	14,550.00		1,286,433.08	Legal
06-Aug-2020	345058	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		1,286,333.08	Wire fee
17-Aug-2020	347590	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	22,538.50		1,263,794.58	Legal
17-Aug-2020	347590	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,263,694.58	Wire fee
31-Aug-2020	349390	INT-DDI	Demand Deposit Interest 571087-304592 to Aug 31, 2020 / Demand Deposit Interest 571087-304592 to Aug 31, 2020		55.14	1,263,749.72	Interest Income
10-Sep-2020	351660	WDF	Wire Transfer Out / Woods Rogers PLC	600.00		1,263,149.72	Legal
10-Sep-2020	351660	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		1,263,049.72	Wire fee
16-Sep-2020	351981	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	21,781.00		1,241,268.72	Legal
16-Sep-2020	351981	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,241,168.72	Wire fee
30-Sep-2020	353709	INT-DDI	Demand Deposit Interest 571087-304592 to Sep 30, 2020 / Demand Deposit Interest 571087-304592 to Sep 30, 2020		52.14	1,241,220.86	Interest Income
16-Oct-2020	356154	WDF	Wire Transfer Out / Woods Rogers PLC	1,200.00		1,240,020.86	Legal
16-Oct-2020	356154	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		1,239,920.86	Wire fee
31-Oct-2020	357781	INT-DDI	Demand Deposit Interest 571087-304592 to Oct 31, 2020 / Demand Deposit Interest 571087-304592 to Oct 31, 2020		10.54	1,239,931.40	Interest Income
12-Nov-2020	360064	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	820.00		1,239,111.40	Legal
12-Nov-2020	360064	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,239,011.40	Wire fee
13-Nov-2020	360170	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	2,250.00		1,236,761.40	Trustee Fee or Legal Fees?
13-Nov-2020	360170	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		1,236,661.40	Wire fee
30-Nov-2020	361943	INT-DDI	Demand Deposit Interest 571087-304592 to Nov 30, 2020 / Demand Deposit Interest 571087-304592 to Nov 30, 2020		10.20	1,236,671.60	Interest Income
16-Dec-2020	364756	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	34,901.93		1,201,769.67	Trustee Fee or Legal Fees?
16-Dec-2020	364756	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		1,201,669.67	Trustee Fee or Legal Fees?
16-Dec-2020	364758	WDF	Wire Transfer Out / Woods Rogers PLC	1,600.00		1,200,069.67	Legal
16-Dec-2020	364758	WDF-FEE	Wire Transfer Fee / Woods Rogers PLC	100.00		1,199,969.67	Wire fee
21-Dec-2020	364948	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	533.00		1,199,436.67	Legal
21-Dec-2020	364948	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,199,336.67	Wire fee
31-Dec-2020	366402	INT-DDI	Demand Deposit Interest 571087-304592 to Dec 31, 2020 / Demand Deposit Interest 571087-304592 to Dec 31, 2020		10.38	1,199,347.05	Interest Income
31-Jan-2021	371153	INT-DDI	Demand Deposit Interest 571087-304592 to Jan 31, 2021 / Demand Deposit Interest 571087-304592 to Jan 31, 2021		10.23	1,199,357.28	Interest Income
12-Feb-2021	373536	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct	948.00		1,198,409.28	Legal
12-Feb-2021	373536	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct	100.00		1,198,309.28	Wire Fee
28-Feb-2021	375268	INT-DDI	Demand Deposit Interest 571087-304592 to Feb 28, 2021 / Demand Deposit Interest 571087-304592 to Feb 28, 2021		9.24	1,198,318.52	Interest Income
01-Mar-2021	374380	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	3,670.23		1,194,648.29	Trustee Fee or Legal Fees?
01-Mar-2021	374380	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		1,194,548.29	Wire Fee
31-Mar-2021	380046	INT-DDI	Demand Deposit Interest 571087-304592 to Mar 31, 2021 / Demand Deposit Interest 571087-304592 to Mar 31, 2021		10.23	1,194,558.52	Interest Income
21-May-2021	386451	WDF	Wire Transfer Out / Giordani Baker Grossman and Ripp LLP, Operating Acct?	2,163.00		1,192,395.52	Legal
21-May-2021	386451	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman and Ripp LLP, Operating Acct?	100.00		1,192,295.52	Wire fee
10-Jun-2021	390122	WDF	Wire Transfer Out / Forbes Hare Trust Company Limited	1,530.00		1,190,765.52	Trust Protector Fee
10-Jun-2021	390122	WDF-FEE	Wire Transfer Fee / Forbes Hare Trust Company Limited	100.00		1,190,665.52	Wire fee
25-Jun-2021	391168	DPF	Wire Transfer In / Bluetech Irrevocable Trust		1,428.00	1,192,093.52	Don't know
25-Jun-2021	391168	DPF-FEE	Wire Transfer Fee / Bluetech Irrevocable Trust	20.00		1,192,073.52	Wire fee
28-Jun-2021	391290	WDF	Wire Transfer Out / Forbes Hare Trust Company Limited	1,530.00		1,190,543.52	Trust Protector Fee
28-Jun-2021	391290	WDF-FEE	Wire Transfer Fee / Forbes Hare Trust Company Limited	100.00		1,190,443.52	Wire fee
05-Jul-2021	393747	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	414.00		1,190,029.52	Trustee Fee or Legal Fees?
05-Jul-2021	393747	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		1,189,929.52	Wire fee

15-Jul-2021	394465	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	560.50		1,189,369.02	Legal
15-Jul-2021	394465	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,189,269.02	Wire fee
23-Jul-2021	394977	WDF	Wire Transfer Out / Woods Rogers Plc	1,550.00		1,187,719.02	Legal
23-Jul-2021	394977	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		1,187,619.02	Wire fee
25-Aug-2021	398645	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	6,713.50		1,180,905.52	Legal
25-Aug-2021	398645	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,180,805.52	Wire fee
28-Sep-2021	403489	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	4,898.45		1,175,907.07	Trustee Fee or Legal Fees?
28-Sep-2021	403489	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		1,175,807.07	Wire fee
28-Sep-2021	403491	WDF	Wire Transfer Out / Woods Rogers Plc	3,650.00		1,172,157.07	Legal
28-Sep-2021	403491	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		1,172,057.07	Wire fee
14-Oct-2021	406716	WDF	Wire Transfer Out / Woods Rogers Plc	2,900.00		1,169,157.07	Legal
14-Oct-2021	406716	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		1,169,057.07	Wire fee
22-Oct-2021	407544	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	5,846.50		1,163,210.57	Legal
22-Oct-2021	407544	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,163,110.57	Wire fee
05-Nov-2021	410412	WDF	Wire Transfer Out / Rivero Mestre Llp-lota Trust Account	20,000.00		1,143,110.57	Legal
05-Nov-2021	410412	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp-lota Trust Account	100.00		1,143,010.57	Wire fee
18-Nov-2021	411393	WDF	Wire Transfer Out / Woods Rogers Plc	54,672.50		1,088,338.07	Legal
18-Nov-2021	411393	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		1,088,238.07	Wire fee
23-Nov-2021	411617	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	13,331.37		1,074,906.70	Legal
23-Nov-2021	411617	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,074,806.70	Wire fee
18-Jan-2022	420271	WDF	Wire Transfer Out / Forbes Hare Trust Company Limited	1,530.00		1,073,276.70	Trust Protector Fee
18-Jan-2022	420271	WDF-FEE	Wire Transfer Fee / Forbes Hare Trust Company Limited	100.00		1,073,176.70	Wire fee
19-Jan-2022	420395	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	12,765.50		1,060,411.20	Legal
19-Jan-2022	420395	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,060,311.20	Wire fee
26-Jan-2022	420889	WDF	Wire Transfer Out / Rivero Mestre Llp	7,347.50		1,052,963.70	Legal
26-Jan-2022	420889	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp	100.00		1,052,863.70	Wire fee
26-Jan-2022	420972	WDF	Wire Transfer Out / Woods Rogers Plc	83,887.50		968,976.20	Legal
26-Jan-2022	420972	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		968,876.20	Wire fee
03-Feb-2022	423374	DPF	Wire Transfer In / Eventide Credit Acquisitions Llc		18,486.20	987,362.40	Indemnity fulfillment?
03-Feb-2022	423374	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions Llc	20.00		987,342.40	Wire fee
03-Feb-2022	423375	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		55,548.59	1,042,890.99	Indemnity fulfillment?
03-Feb-2022	423375	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		1,042,870.99	Wire fee
10-Feb-2022	423938	WDF	Wire Transfer Out / Starr Accounting Services Llp	5,370.00		1,037,500.99	CPA Firm
10-Feb-2022	423938	WDF-FEE	Wire Transfer Fee / Starr Accounting Services Llp	100.00		1,037,400.99	Wire Fee
17-Feb-2022	424563	XFR	Transfer from 571086-001 / Distribution		2,000,000.00	3,037,400.99	BWH Distribution
18-Feb-2022	424659	XFR	Transfer to 571282-001 / Transfer From Bluetech Irrevocable Trust	2,000,000.00		1,037,400.99	Pay Down Capstone Note
18-Feb-2022	424659	XFR-FEE	Wire Transfer Fee / Transfer From Bluetech Irrevocable Trust	20.00		1,037,380.99	Wire Fee
02-Mar-2022	427962	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		18,486.20	1,055,867.19	Indemnity fulfillment?
02-Mar-2022	427962	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		1,055,847.19	Wire Fee
04-Mar-2022	427577	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	2,115.00		1,053,732.19	Legal
04-Mar-2022	427577	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		1,053,632.19	Wire fee
04-Mar-2022	427592	WDF	Wire Transfer Out / Woods Rogers Plc	900.00		1,052,732.19	Legal
04-Mar-2022	427592	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		1,052,632.19	Wire fee
10-Mar-2022	428136	XFR	Transfer from 571282-001 / Loan Draw-Down		800,000.00	1,852,632.19	Draw from Capstone
10-Mar-2022	428137	XFR	Transfer from 571086-001 / Capital Distribution		1,100,000.00	2,952,632.19	BWH Distribution
14-Mar-2022	428634	WDF	Wire Transfer Out / Eventide Credit Acquisitions Llc	2,800,000.00		152,632.19	Funded Eventide Draw - litigation funding
14-Mar-2022	428634	WDF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions Llc	300.00		152,332.19	Wire fee
31-Mar-2022	431121	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		152,282.19	Fee
13-Apr-2022	433651	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Account	4,024.00		148,258.19	Legal
13-Apr-2022	433651	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Account	100.00		148,158.19	Wire fee
27-Apr-2022	434647	WDF	Wire Transfer Out / Rivero Mestre Llp- Operating Account	16,498.47		131,659.72	Legal
27-Apr-2022	434647	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp- Operating Account	100.00		131,559.72	Wire fee
30-Apr-2022	435882	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		131,509.72	Fee
31-May-2022	439930	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		131,459.72	Fee

23-Jun-2022	443658	WDF	Wire Transfer Out / Woods Rogers Plc	700.00		130,759.72	Legal
23-Jun-2022	443658	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		130,659.72	Wire fee
29-Jun-2022	444116	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	19,337.35		111,322.37	Trustee Fee or Legal Fees?
29-Jun-2022	444116	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		111,222.37	Wire fee
29-Jun-2022	444121	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp-Operating Acct	2,153.00		109,069.37	Legal
29-Jun-2022	444121	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp-Operating Acct	100.00		108,969.37	Wire fee
30-Jun-2022	444954	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		108,919.37	Fee
19-Jul-2022	447779	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp-Operating Acct	2,661.00		106,258.37	Legal
19-Jul-2022	447779	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp-Operating Acct	100.00		106,158.37	Wire fee
31-Jul-2022	449549	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		106,108.37	Fee
29-Aug-2022	453162	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	1,711.00		104,397.37	Legal
29-Aug-2022	453162	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		104,297.37	Wire fee
31-Aug-2022	453999	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		104,247.37	Fee
29-Sep-2022	458001	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp Operating Acc	1,869.50		102,377.87	Legal
29-Sep-2022	458001	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp Operating Acc	100.00		102,277.87	Wire fee
30-Sep-2022	459133	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		102,227.87	Fee
05-Oct-2022	462197	WDF	Wire Transfer Out / Wood Rogers PLC	2,300.00		99,927.87	Legal
05-Oct-2022	462197	WDF-FEE	Wire Transfer Fee / Wood Rogers PLC	100.00		99,827.87	Wire fee
06-Oct-2022	460730	WDF	Wire Transfer Out / Asiatic Trust Pacific Limited	6,153.05		93,674.82	Trustee Fee or Legal Fees?
06-Oct-2022	460730	WDF-FEE	Wire Transfer Fee / Asiatic Trust Pacific Limited	100.00		93,574.82	Wire fee
25-Oct-2022	462162	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct?	4,223.00		89,351.82	Legal
25-Oct-2022	462162	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct?	100.00		89,251.82	Wire fee
31-Oct-2022	463399	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		89,201.82	Fee
22-Nov-2022	466263	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp	1,003.00		88,198.82	Legal
22-Nov-2022	466263	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp	100.00		88,098.82	Wire fee
30-Nov-2022	467488	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		88,048.82	Fee
02-Dec-2022	468564	XFR	Transfer to 571282-001 / Repayment Of Promissory Note Dated 01.12.2019	29,618.91		58,429.91	Paid down Capstone Note
02-Dec-2022	468564	XFR-FEE	Wire Transfer Fee / Repayment Of Promissory Note Dated 01.12.2019	20.00		58,409.91	Wire fee
23-Dec-2022	471032	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct	11,589.00		46,820.91	Legal
23-Dec-2022	471032	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct	100.00		46,720.91	Wire Fee
31-Dec-2022	472589	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		46,670.91	Fee
06-Jan-2023	474268	WDF	Wire Transfer Out / Woods Rogers Plc	21,733.87		24,937.04	Legal
06-Jan-2023	474268	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		24,837.04	Wire Fee
24-Jan-2023	475606	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Acct	6,038.00		18,799.04	Legal
24-Jan-2023	475606	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Acct	100.00		18,699.04	Wire Fee
31-Jan-2023	477308	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		18,649.04	Fee
17-Feb-2023	479692	WDF	Wire Transfer Out / Brian Mason	920.00		17,729.04	Legal
17-Feb-2023	479692	WDF-FEE	Wire Transfer Fee / Brian Mason	100.00		17,629.04	Wire fee
28-Feb-2023	481414	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		17,579.04	Fee
28-Mar-2023	485033	XFR	Transfer from 571086-001		70,000.00	87,579.04	BWH Distribution
31-Mar-2023	486336	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		87,529.04	Fee
04-Apr-2023	487832	XFR	Transfer from 571282-001 / Loan Draw Down		99,477.67	187,006.71	Capstone Draw
05-Apr-2023	488295	WDF	Wire Transfer Out / Woods Rogers Plc	55,117.50		131,889.21	Legal
05-Apr-2023	488295	WDF-FEE	Wire Transfer Fee / Woods Rogers Plc	100.00		131,789.21	Wire fee
11-Apr-2023	488643	WDF	Wire Transfer Out / Forbes Hare Trust Company Limited	1,680.00		130,109.21	Trust Protector Fee
11-Apr-2023	488643	WDF-FEE	Wire Transfer Fee / Forbes Hare Trust Company Limited	100.00		130,009.21	Wire fee
11-Apr-2023	488734	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp Llp, Operating Account	54,935.50		75,073.71	Legal
11-Apr-2023	488734	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp Llp, Operating Account	100.00		74,973.71	Wire fee
12-Apr-2023	488810	WDF	Wire Transfer Out / Loeb and Loeb LLP	10,543.00		64,430.71	Legal
12-Apr-2023	488810	WDF-FEE	Wire Transfer Fee / Loeb and Loeb LLP	100.00		64,330.71	Wire fee
30-Apr-2023	490990	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		64,280.71	Fee
17-May-2023	493931	WDF	Wire Transfer Out / Wood Rogers Vandeventer Black Plc	18,425.00		45,855.71	Legal
17-May-2023	493931	WDF-FEE	Wire Transfer Fee / Wood Rogers Vandeventer Black Plc	100.00		45,755.71	Wire fee
17-May-2023	493935	WDF	Wire Transfer Out / Rivero Mestre Llp-Operating Account	18,763.30		26,992.41	Legal

17-May-2023	493935	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp-Operating Account	100.00		26,892.41	Wire fee
31-May-2023	496249	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		26,842.41	Fee
02-Jun-2023	497644	WDF	Wire Transfer Out / Brian Mason	12,362.50		14,479.91	Legal
02-Jun-2023	497644	WDF-FEE	Wire Transfer Fee / Brian Mason	100.00		14,379.91	Wire fee
16-Jun-2023	499018	DPF	Wire Transfer In / Eventide Credit Acquisitions LLC		99,955.00	114,334.91	Loan Payment from Eventide
16-Jun-2023	499018	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions LLC	20.00		114,314.91	Wire fee
20-Jun-2023	499447	WDF	Wire Transfer Out / Woods Rogers Vandeventer Black Plc	54,662.78		59,652.13	Legal
20-Jun-2023	499447	WDF-FEE	Wire Transfer Fee / Woods Rogers Vandeventer Black Plc	100.00		59,552.13	Wire fee
20-Jun-2023	499452	WDF	Wire Transfer Out / Rivero Mestre Llp Operating Account	31,478.60		28,073.53	Legal
20-Jun-2023	499452	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp Operating Account	100.00		27,973.53	Wire fee
30-Jun-2023	501328	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		27,923.53	Fee
13-Jul-2023	503208	DPF	Wire Transfer In / Eventide Credit Acquisitions Llc		49,955.00	77,878.53	Loan Payment from Eventide
13-Jul-2023	503208	DPF-FEE	Wire Transfer Fee / Eventide Credit Acquisitions Llc	20.00		77,858.53	Wire fee
18-Jul-2023	503760	WDF	Wire Transfer Out / Woods Rogers Vandeventer Black Plc	58,911.28		18,947.25	Legal
18-Jul-2023	503760	WDF-FEE	Wire Transfer Fee / Woods Rogers Vandeventer Black Plc	100.00		18,847.25	Wire fee
18-Jul-2023	503762	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	17,000.00		1,847.25	Trustee Fee or Legal Fees?
18-Jul-2023	503762	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		1,747.25	Wire fee
31-Jul-2023	505562	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		1,697.25	Fee
22-Aug-2023	508581	XFR	Transfer from 571282-001 / Transfer From Capstone Irrevocable Trust		200,000.00	201,697.25	Capstone Draw
31-Aug-2023	509955	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		201,647.25	Wire fee
07-Sep-2023	511865	WDF	Wire Transfer Out / Brian Mason	3,450.00		198,197.25	Legal
07-Sep-2023	511865	WDF-FEE	Wire Transfer Fee / Brian Mason	100.00		198,097.25	Wire fee
07-Sep-2023	511867	WDF	Wire Transfer Out / Rivero Mestre Llp Operating Account	10,920.50		187,176.75	Legal
07-Sep-2023	511867	WDF-FEE	Wire Transfer Fee / Rivero Mestre Llp Operating Account	100.00		187,076.75	Wire fee
07-Sep-2023	511934	WDF	Wire Transfer Out / Woods Rogers Vandeventer Black Plc	14,591.58		172,485.17	Legal
07-Sep-2023	511934	WDF-FEE	Wire Transfer Fee / Woods Rogers Vandeventer Black Plc	100.00		172,385.17	Wire fee
26-Sep-2023	513649	WDF	Wire Transfer Out / Rivero Mestre LLP Operating Account	6,710.00		165,675.17	Legal
26-Sep-2023	513649	WDF-FEE	Wire Transfer Fee / Rivero Mestre LLP Operating Account	100.00		165,575.17	Wire fee
26-Sep-2023	513651	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	37,186.11		128,389.06	Trustee Fee or Legal Fees?
26-Sep-2023	513651	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		128,289.06	Wire fee
26-Sep-2023	513653	WDF	Wire Transfer Out / Giordani Baker Grossman And Ripp LLP, Operating Account	51,664.50		76,624.56	Legal
26-Sep-2023	513653	WDF-FEE	Wire Transfer Fee / Giordani Baker Grossman And Ripp LLP, Operating Account	100.00		76,524.56	Wire fee
29-Sep-2023	514135	WDF	Wire Transfer Out / Freeman Law, Pllc	25,000.00		51,524.56	Legal
29-Sep-2023	514135	WDF-FEE	Wire Transfer Fee / Freeman Law, Pllc	100.00		51,424.56	Wire fee
30-Sep-2023	515516	FEE-AUC	Monthly Administration Fee 571087-304592 / Fee	50.00		51,374.56	fee
06-Oct-2023	516910	WDF	Wire Transfer Out / Asiaciti Trust Pacific Limited	31,830.62		19,543.94	Trustee Fee or Legal Fees?
06-Oct-2023	516910	WDF-FEE	Wire Transfer Fee / Asiaciti Trust Pacific Limited	100.00		19,443.94	Wire fee
06-Oct-2023	516912	WDF	Wire Transfer Out / Freeman Law, Pllc	19,243.94		200.00	Legal
06-Oct-2023	516912	WDF-FEE	Wire Transfer Fee / Freeman Law, Pllc	100.00		100.00	Wire fee
06-Oct-2023	516913	FEE-AMF	Administration Fee / Account Closure Fee	100.00		0.00	Fee
Account 571087-001				7,434,583.01	6,525,462.84	0.00	

SOFA Q#25, 29

OBLIGATIONS OF CHAPTER 11 CASES ACKNOWLEDGEMENT OF RECEIPT


I acknowledge that I have received a copy of *Guidelines for Chapter 11 Cases* ("Guidelines") and that I have or will review it thoroughly and comply with same.

I acknowledge that on this day I attended the initial debtor interview conducted by a Bankruptcy Analyst of the U.S. Trustee's office, and that the obligations of a Chapter 11 debtor-in-possession were reviewed as summarized below and that I fully understand these obligations:

1. As outlined in Section II of the Guidelines, I will provide the documents required for the initial debtor interview and any additional documents requested to the U.S. Trustee's office within a reasonable time period.
2. As outlined in Section III, I and my attorney will attend the initial creditors meeting which has been scheduled for December 8, 2023 at 9:30 AM. I understand that in the Northern District my attorney is responsible for the timely mailing of notice to creditors. If I am an individual, I will bring to the meeting of creditors (a) proof of my identity and (b) proof of my social security number.
3. As outlined in Section V, I will file the schedules and statement of financial affairs or file an extension by the deadline set by the Bankruptcy Court ("Court") which is October 23, 2023.
4. As outlined in Section VI, I have or will close all existing bank accounts and move those funds into debtor-in-possession accounts that I have opened. I will forward original voided checks to the U.S. Trustee's office for each account that has been set up with the required styling.
5. As outlined in Section VII, I will add the U.S. Trustee as a notified party on my insurance policies, maintain appropriate insurance coverage, and provide the U.S. Trustee's office with updated declaration pages when policies are renewed.
6. As outlined in Section VIII, I will timely file operating reports by the 20th of the month following the reporting period. (Reports are filed monthly pre-confirmation and quarterly post-confirmation).
7. As outlined in Section IX, I will pay my quarterly fees. I understand that if I do not pay my quarterly fees timely, then we, the Office of the U.S. Trustee, may move to dismiss, convert, have a trustee appointed, or delay confirmation. In addition, we will charge interest and may refer the quarterly fees to the U.S. Treasury for collection.
8. As outlined in Section X, I understand that there are rules and guidelines that I must adhere to with regard to the employment of professionals and that I cannot pay them without Court authority.
9. As outlined in Section XI, I understand that there are exclusivity periods and statutory deadlines that I must adhere to when I file my disclosure statement and plan.
10. **I understand that if I fail to abide by these Guidelines the U.S. Trustee may bring a motion before the Court requesting to have the case dismissed, converted to Chapter 7, or to have a trustee appointed.**

Case Name: BWH Texas, LLC Case Number: 23-43085-mxm11

Debtor Interview Conducted By: _____ Date: _____

X  Date: October 13, 2023
Signature of Debtor or Authorized Representative

Print Name: Matt Martorello Title: President of its Manager

up entity with a long-term investment horizon founded by Martorello, or used by Martorello personally.

Discussion describing all trusts, corporations, people, or other entities involved in these transactions and how each trust, corporation, person, or other entity relate to each other

Martorello, as settlor, and Guardian Trust Corporation, as trustee, established the M. Martorello Irrevocable Trust (the “Trust”), a Cook Islands Trust, on November 1, 2010.¹¹ On June 10, 2011, by trustee resolution, the Trust name was changed to the Bluetech Irrevocable Trust. Prior to Martorello’s marriage in March of 2012, the beneficiaries were his mother and siblings; following his marriage and the birth of his children, the trustee added Martorello’s wife and descendants as beneficiaries. Simultaneously with the establishment of the Trust, the trustee created Breakwater Holding, LLC (“Breakwater”), a Cook Islands limited liability company owned by the Trust as its sole member, for the purpose of holding assets of the Trust. Breakwater’s initial manager was ATP Directors Ltd., a director company wholly owned by Asiaciti Trust Pacific Limited, the parent company of Guardian Trust Corporation, a duly-licensed Cook Islands trust company. The trust agreement of this Trust does not grant the settlor any power, control, or authority over the Trust’s administration or its assets. The settlor’s role is limited to creating and funding the Trust. While Plaintiffs make hay of Martorello referring to Bellicose as “my business” (as certainly all members did) in this case, Martorello is also treated as the grantor (or tax “owner”) for U.S. federal income tax purposes, meaning that he is

¹¹ There are a variety of reasons to choose a foreign jurisdiction to administer a trust, including, but not limited to: (i) cost efficiency vs US trustees (ii) economic diversification; (iii) access to certain types of offshore private placement life insurance policies (for which Martorello has); (iv) estate planning; (v) asset protection from the creditors of its beneficiaries; (vi) premarital planning; and (vi) tax planning, if available. Dynastic trusts are a common estate planning vehicle that permit a settlor to transfer property to a trustee to be invested, managed, and administered for the benefit of the settlor’s family and future generations. There are many motivations and purposes for establishing a trust, but preservation of family wealth and ensuring financial security for the settlor’s spouse and descendants is often a primary goal.

obligated to report and pay taxes on the Trust's earnings, and he in fact does so. Martorello has never been a beneficiary of the Trust, nor has he ever received a distribution from the Trust. Likewise, Martorello has never served as a Protector of the Trust or in any other fiduciary capacity.¹² Assets held by the Trust or subsidiaries owned by the Trust are legally owned by the trustee for the benefit of the Trust beneficiaries.¹³ Assets owned by Martorello or by subsidiaries owned by Martorello are legally owned by Martorello. Martorello's status as the grantor and tax "owner" of the Trust does not in any way grant to him legal or beneficial ownership of, or control over, the Trust assets; it merely indicates that he is obligated to pay the income taxes on Trust earnings.¹⁴ In fact, both he and the beneficiaries are powerless to compel the trustee to take *any* action.

As mentioned above and generally at footnote 3, *supra*, the charts attached as Exhibit "A" depict the Trust and its various subsidiaries owned from time to time, as well as entities owned

¹² Plaintiffs pointed out the NDTX opinion had stated that Martorello admitted he was the "protector". This was clear error of the Court. Martorello stated rather that the trust document referred to him as "principal" (See Ex. J, N.D. Tex. May 21, 2020 Hrg. Tr. at 77:22-78:2), while he also stated he has never been "protector" and there has not been since 2011 (see Ex. J at 178:3-24).

¹³ To the extent that the trustee elects to make distributions to the beneficiaries of the Trust, it does so in its sole discretion, and distributions may not be made to anyone who is not a beneficiary of the Trust. The beneficiaries may not compel distributions from the trustee. The Trust is a spendthrift trust, meaning that the trustee has the power to deny requests for distributions from creditors of the beneficiaries, as well as requests for distributions from the beneficiaries themselves. The trustee can, and often does, exercise its discretion and refuse to make distributions to a beneficiary. A trustee will not distribute funds to satisfy a creditor claim of a beneficiary, particularly when doing so would harm the other current beneficiaries and future remainder beneficiaries. The trust is irrevocable, meaning that no person has the power to revoke the trust. Once the settlor transfers property to the trustee to hold in trust for the beneficiaries, the settlor relinquishes all control over the trust property and retains no beneficial rights so long as the settlor is not a beneficiary of the trust.

¹⁴ This is not optional: Section 679 of the Internal Revenue Code requires that a U.S. person who directly or indirectly transfers property to a foreign trust with at least one U.S. beneficiary shall be treated as the tax owner of the trust.

by Martorello that were involved in these transactions. From the time of the formation of Bellicose VI and Bellicose Capital leading up to the Bellicose Sale, multiple reorganizations occurred to the ownership structure to facilitate the tax planning in the U.S. Virgin Islands, followed by a reorganization for Puerto Rico tax purposes upon the Martorellos' relocation from the USVI to Puerto Rico.

Below are more granular details explaining the Trust and various entities.

- **Bluetech Irrevocable Trust** (the "Trust") was established by Matt Martorello, as grantor, and Guardian Trust Corporation, as trustee, on November 1, 2010. The beneficiaries of the Trust, since late 2012, are Rebecca Martorello and the descendants of Rebecca and Matt Martorello. **Matt Martorello was never a beneficiary of the Trust, never the protector, nor has he ever had any beneficial interest in an entity or affiliated sub-trust owned by the Trust.** The Trust's holdings include various holding companies (each described in more detail below), namely Breakwater Holding, LLC 7X Services, LLC, Alpha Tau Capital, LLC, and Kairos Holdings, LLC, and sub-trusts. All directly-owned holding companies have been dissolved except for Breakwater.
- **Guardian Trust Corporation** is a provider of professional fiduciary services and a wholly-owned subsidiary of **Asiaciti Trust Pacific Limited**, Cook Islands, the Cook Islands branch of Asiaciti Trust, an international trust and corporate services provider that has been operating in multiple jurisdictions globally (except the U.S.) for the past 40 years and oversees several billion dollars in trust and corporate assets (see www.asiacititrust.com). The current managing director of the Cook Islands operation, Ms. Tine Ponia, a New Zealand attorney, is the trust officer in charge of the Trust.
- **Breakwater Holding, LLC** ("Breakwater"), a Cook Islands LLC, was created by the

trustee simultaneously upon the establishment of the Trust, November 1, 2010, to serve as the Trust's holding company for the Trust's private company investments. From 2010 to March 2013, Breakwater's manager was ATP Directors Ltd., a special purpose company owned by the trustee to serve as corporate director and manager. The trustee later appointed Martorello's entities MBM Services, LLC and then Liont, LLC as the successor managers of Breakwater from March 2013-June 2018. Contrary to one using offshore entities for protection, on December 31, 2013, Martorello transferred the Bellicose equity out of the Cook Islands LLC and into Delaware LLC, Alpha Tau Capital. In June 2018, the trustee, as member, then removed Liont as manager and replaced it once again with ATP Directors Ltd. ATP Directors consulted with managers of its underlying private company investment entities, including Matt Martorello, as needed, to satisfy its fiduciary obligation to its member, the Trust. Breakwater only **briefly** owned an interest in Bellicose VI in July of 2012 (prior to which it was owned by Martorello personally) until it transferred its interest to Delaware LLC Alpha Tau Capital in December 31, 2013. From that point on, it did not hold a direct interest in the Bellicose entities.

- **MBM Services, LLC**, a Delaware LLC, was wholly-owned by Matt Martorello and served as his management company. The trustee named MBM Services, LLC as manager of Breakwater, Bellicose Capital, LLC, Kairos Holdings, LLC, 7X Services, LLC, and Alpha Tau Capital, LLC. This allowed day-to-day oversight of the operating entities held by the Trust by MBM Services, LLC, with the help of its staff and oversight by Matt Martorello, as its manager. MBM Services, LLC was later succeeded by Liont, LLC as manager of the companies it managed. Although MBM Services and Liont, LLC handled

administrative and ministerial tasks for the companies they managed, substantial decisions relating to the Trust-owned private companies continued to require the consent of the trustee of the Trust, as member.

- **Liont, LLC** (“Liont”), a Delaware LLC, is the family office entity wholly-owned by Martorello and has served as manager of multiple entities, some owned by the Trust and some owned by Martorello. Liont was a successor to Martorello’s initial management company, MBM Services. Liont has employed staff to facilitate with its management services. In July 2015, Matt contributed Liont (at that time it had a zero value and no assets) to Kairos to allow Liont to hire Puerto Rican employees and to qualify for Puerto Rico tax benefits as a subsidiary of Kairos PR. Upon the Martorellos’ departure from Puerto Rico, Martorello repurchased Liont, LLC from Kairos, rendering Kairos obsolete and it was later dissolved.
- **Bellicose VI, Inc.** was formed in 2011 by Martorello and later restructured as **Bellicose VI, LLC** for tax purposes (collectively referred to as “Bellicose VI”). It was initially a Virgin Islands company wholly owned by Martorello personally, and was later converted to a Delaware LLC. Contrary to the mischaracterization of the Plaintiffs that Martorello had some nefarious scheme with regard to LVD’s lending, Martorello engaged Bellicose VI under his personal ownership in 2011. It was not until July 18, 2012 when Martorello transferred 70% of his interest in Bellicose VI to Delaware LLC 7X Services, LLC (a wholly owned entity of the Trust). In early 2013, when Bellicose VI was converted to an LLC, it issued a Class A equity interest to Breakwater (100%, transferred a few months after to Alpha Tau Capital, a Delaware LLC described below), and Class A economic interests to Delaware LLCs 7X Services (70%) and MBM Services (30%). Bellicose VI

was later merged into Bellicose Capital, LLC in 2014 upon the companies' move from the USVI to Puerto Rico (described below).

- 7X Services LLC held a 70% economic interest in Bellicose VI and Martorello, through MBM Services, held a 30% economic interest. 7X was wholly-owned by the Trust, so the 70% economic interest owned by 7X constituted the Trust's profits interest in Bellicose VI. The 30% economic interest held by MBM Services, LLC constituted the profits interest received by Matt Martorello for his services to Bellicose VI.
- Bellicose VI was the initial owner, later transferred to Bellicose Capital, of a number of U.S. investments through various entities, including Alpha Tau Capital, LLC, Indian Country Analytics, LLC, Iron Fence Investments, LLC, SPVI, and Green Key Markets, LLC, the marketing arm of GreenKey Technologies, described below (all US entities).
- On December 31, 2013, the holding structure was reorganized in conjunction with the companies' planned move to Puerto Rico and the Trust replaced 7X with Alpha Tau Capital as its new holding company for the Bellicose VI structure. The economic interest remained the same: Alpha Tau Capital (70%) and MBM Services (30%) (both Delaware LLCs).
- **Bellicose Capital, LLC**, a Delaware LLC, was created January 2014 as a subsidiary of Alpha Tau Capital (70%) and MBM Services (30%) and began operations in Puerto Rico. Bellicose Capital had three classes of ownership interest, which is incompletely disclosed in Plaintiff's brief: Class A Members (with general rights to the assets of Bellicose Capital other than SPVI and GreenKey Technologies), divided further into voting, equity,

and economic interests; Class B Members (with rights to the investment in SPVI), divided into equity and economic interests; and Class C Members (with rights to the investment in GreenKey Technologies, LLC), divided into equity and economic interests. The business activities of SPVI and GreenKey Technologies are described in more detail below. Having noted the 2011 and 2012 ownership and the short duration in 2013 when Breakwater owned Bellicose VI, the ownership of Bellicose Capital evolved as follows:

2014 (All US ownership)

Class A Members:

Alpha Tau Capital, LLC (“ATC”) - 100% voting; 70% economic; and 100% equity

MBM Services, LLC (“MBMS”) - 30% economic

Class B Members:

ATC - 60% economic, and 90% equity.

MBMS - 30% economic.

Justin Martorello - 10% economic and equity.

Class C Members:

ATC - 80% economic and equity.

Justin Martorello - 20% economic and equity.

January 1, 2016 (All US Ownership)

Class A Members:

Kairos Holdings (“KH”) - 100% voting; 70% economic; and 100% equity
Gallant PR (“GPR;” PR Holding company of Gallant Capital, LLC) - 30% economic

Class B Members:

KH - 59.6% economic, and 59.6% equity

GPR - 25.5% economic and 25.5% equity

Justin Martorello - 9.9% economic and equity

Brian McFadden - 2.0% economic and equity

Simon Liang - 1.5% economic and equity

James Dowd - 1.5% economic and equity

Class C Members:

No changes.

- The succession of ownership of Martorello’s 30% profits interest in Bellicose Capital evolved as follows: MBM Services, LLC, followed by Lont, LLC, followed by Gallant Capital, LLC, then briefly Gallant PR, LLC. Gallant PR,

LLC was created for Puerto Rico tax purposes and briefly owned Gallant Capital.

Again, all US entities. Martorello's 30% interest was diluted to 25.5% upon the issuance of equity interests to key personnel in 2014.

- The management was initially MBM Services, LLC and later Liant, LLC.
 - Bellicose VI transferred its interest in SPVI to Bellicose Capital.
 - In January 2016, SPVI and Bellicose VI were merged into Bellicose Capital, LLC in anticipation of the Bellicose Sale, which occurred on January 26, 2016.
- **SourcePoint VI, LLC** ("SPVI"), initially a Virgin Islands LLC and later a Delaware LLC, was owned by Bellicose VI and later Bellicose Capital and managed by MBM Services and later Liant. Its business purpose was to serve as a fintech platform for lenders. Payments from RRTL were made to SPVI.
- **7X Services, LLC** ("7X"), a Delaware LLC, was wholly-owned by the Trust and was the initial owner of BVI, Inc. Its manager was MBM Services, LLC. 7X held a 70% economic interest in Bellicose VI, which interest was later transferred to Alpha Tau Capital (described below).
- **Alpha Tau Capital, LLC** ("ATC"), a Delaware LLC, was wholly-owned by the Trust and served as the Trust's holding company for investments such as Alpha One Investments and Iron Fence Investments. It also held a 70% economic interest in Bellicose VI for a time. Its manager was MBM Services, LLC.
- **Kairos Holdings, LLC** ("Kairos"), a Delaware LLC, was formed by the trustee in 2014 to serve as another holding company for the Trust's U.S. investments. It was always owned directly by the Trust, with initial management by MBM Services, LLC, followed by Liant, LLC.

- In 2014, Martorello and his family relocated to Puerto Rico and Kairos, along with its subsidiaries, were transferred to newly-formed Kairos PR, LLC for Puerto Rico tax planning purposes.
 - Kairos was dissolved by its member (the trustee) in 2019, after liquidating its de minimis remaining assets following the Bellicose Sale.
- **Eventide Credit Acquisitions, LLC** (“Eventide”), a Delaware LLC, was formed February 9, 2015 for the purpose of holding the debt obligation from the LVD following the Bellicose Sale. Its initial manager was Lont, LLC and is currently Martorello. As explained above, its ownership was designed to mirror the ownership of the Class B Membership interests in Bellicose Capital. The Trust initially owned 85% of Eventide through its holding company, Kairos Holdings. Leading up to the sale, Kairos transferred a 25.5% interest in Eventide to Martorello’s holding company, Gallant Capital, as payment for Martorello’s efforts brokering the Bellicose Sale and to mirror the economic arrangement between Gallant Capital and Bellicose Capital, which was also 25.5%. Kairos simultaneously transferred the remaining 59.6% of its interest in Eventide to its sister subsidiary, Breakwater Holding, which was to remain as the Trust’s primary holding company following the Bellicose Sale and simplification of the holding structure.
- **Gallant Capital, LLC** (“Gallant Capital”), a Delaware LLC, was formed June 30, 2015, by Martorello as member and Lont, LLC as manager, to hold Martorello’s interest in Eventide. In 2018, Martorello transferred 15% of his ownership in Gallant Capital to Gallant Distributions LLC (Delaware) in turn owned by a Family Limited Partnership owned by two US trusts formed for tax planning purposes in 2018.

- **GreenKey Technologies, LLC** (“GreenKey”), a Delaware LLC, was created in January 2014, and Martorello is a co-founder. Its initial managing member was Bellicose Capital. Its current managing member is Dorado Analytics, LLC. GreenKey is a fintech start-up developing voice transcription technology for use in the financial sector (referred to as “Alexa for Wall Street”), as well as for 911 call centers and use by police forces.
 - Bellicose Capital purchased a 75% membership interest in GreenKey Technologies in 2014. A Class C Membership interest in Bellicose Capital was formed to segregate GreenKey’s profits from those of SPVI and Bellicose Capital. The Class C Members were the Trust (through Alpha Tau Capital) (80%) and Justin Martorello (20%).
 - In January 2015, Justin Martorello and Bellicose Capital formed Dorado Analytics to serve as a holding company for GreenKey Technologies and shortly thereafter Bellicose Capital assigned its interest in Dorado Analytics to Kairos Holdings, which at that time was holding the Trust’s U.S. investments that were unrelated to tribal lending services.
- **Other Entities Owned by the Trust Structure**
 - **Dorado Analytics, LLC**, a Delaware LLC, was created as a holding company for a portion of GreenKey, as described above.
 - **Indian Country Analytics, LLC**, a Delaware LLC, was created early on and was never significantly capitalized or utilized.
 - **Source Point, LLC**, a Delaware LLC, was a slot lessor to a tribal casino in Oklahoma and also owned a maritime asset backed loan in Florida.
 - **Palm Beach Gaming, LLC**, a Delaware LLC, owned a maritime lease and Blue

Horizons Casino Cruises.

- **Blue Horizons Casino Cruises, LLC** served as the operating entity for the casino cruise operation in Florida.
 - **Iron Fence Investments, LLC**, a Delaware LLC, was used as a fundraising entity and earned a 1% profits interest for deals it helped to broker.
 - **Alpha One Investments, LLC**, a Delaware LLC, served as a proprietary trading firm pertaining to US securities.
- **Matt Martorello** has served as manager of MBM Services and Liont, which were named by the trustee of the Trust to manage a number of the trust-owned entities from time to time, as explained above. Martorello, through his wholly-owned holding companies, has received 25.5% to 30% of the net revenues from Bellicose VI, Bellicose Capital, and Eventide, as explained above. Martorello has founded or co-founded a number of U.S. start-up companies, and has invested millions of his personal capital in these business ventures owned outside of the Trust structure. Entities owned by the Trust have provided debt financing to Martorello and/or entities majority owned by Martorello. Some of the business entities majority owned by Martorello appear on Exhibit “A” and are described below:
 - **Braviant Holdings, LLC** (“Braviant”), a Delaware LLC, is an online consumer lending company founded by Martorello in 2013. Martorello made substantial investments into Braviant over the years. It is currently managed by its CEO, Stephanie Klein. Braviant owns the following affiliates: Braviant Consumer, Braviant, LLC, SunUp Financial (non-prime consumer lender), Chorus Credit (near prime consumer lender), and Promovere (a Phillippine company that

operates a customer call center).

- **Jet Business Loans, LLC's** primary activity is small business factoring. Martorello founded Jet in 2015 and continues to be the sole owner, having made substantial investments in this US start-up company since 2015.
- **MBM Services**, described above.
- **Liont, LLC**, described above also owns a share in a Dallas restaurant.
- **Gallant Capital, LLC**, described above.
- **GFLP Entity 1, LP** owns a small equity interest in a real estate development project in Dallas, Texas.

Explanation of Martorello's interest, involvement, or relationship as to each trust, corporation, person, or entity

Martorello's role as manager of MBM Services and Liont is described in more detail above. Martorello's participation and consultation with the trustee via his management entities allowed the Trust to benefit from his expertise and to grow the Trust investments on behalf of the Trust beneficiaries, satisfying its fiduciary obligation to its current and remainder beneficiaries. In exchange, Martorello received the benefit of his own profits interest in the Trust majority-owned companies as described above (30% of Bellicose VI, and later 25.5% of Bellicose Capital and Eventide). This was the primary source of compensation to Martorello for his efforts in working with Bellicose and Eventide. He received a reasonable salary over the years, but after that did not receive any other regular source of income or wages from any other Trust-owned subsidiary, until his recent appointed Management position this year at Eventide.

As explained above, Martorello has never received a distribution or any other financial benefit from the Trust and has never been a beneficiary, trustee, or protector of the Trust. He has no power to compel the Trustee to make distributions or turn over Trust assets, nor does he have

objections and responses, Bluetech interprets “Kairos” to mean Kairos Holdings, LLC, as defined in paragraph 60 of Plaintiffs’ Complaint.

14. Bluetech objects to Plaintiff’s Instruction No. 3 to the extent Plaintiffs attempts to impose obligations on Bluetech beyond those required by Fed. R. Civ. P. 26(b)(5), Local Rule 26, and/or the agreement between the parties regarding logging of items withheld on the basis of privilege. To the extent privileged information or materials are withheld, Bluetech will abide by the obligations set forth in Fed. R. Civ. P. 26(b)(5) and Local Rule 26, as modified by the parties agreement, if any.

15. Bluetech objects to Plaintiffs’ requests to the extent they seek information or documents prior to January 1, 2011, or after December 31, 2018.

16. Bluetech objects to all requests that seek proprietary information.

RESPONSES TO INTERROGATORIES

1. Identify all monetary distributions received by Defendant as a result of the lending enterprise that is the subject of Plaintiffs’ Class Action Complaint, including the dates of distribution, the payor(s), the amount of each distribution, and the account information for where each sum was deposited.

RESPONSE: Bluetech owned multiple holding companies (including, but not limited to, Breakwater Holding, LLC, 7X Services, LLC, and Bellicose VI, LLC), which owned multiple businesses unrelated to SourcePoint VI, LLC (“SPVI”) and Eventide Credit Acquisitions, LLC (“Eventide”). As such, it’s not possible to trace the source of any given equity distribution received by Bluetech from a holding company, to RRTL or BPL. Furthermore, SPVI and Bellicose VI had *multiple* lender clients unrelated to Red Rock Tribal Lending (“RRTL”) and Big Picture Loans (“BPL”) from which it generated servicing revenues, including SunUp Finance, Shanghai Partners, LLC, Duck Creek Tribal Financial, LLC, and Capeside Productions, LLC. Accordingly, equity distributions stemming from SPVI and Bellicose VI’s servicing revenues were not all, or nearly all, attributable to RRTL or BPL in the first instance. Through the various aforementioned subsidiary holding companies, Bluetech owned interests in Greenkey Markets (a broker dealer firm), Greenkey Technologies (a regulatory compliance technology company for wall street), Alpha One Investments (a commodities futures trading operation), Indian Country Analytics (slot machine leases to Seneca Cayuga Tribe in Oklahoma), SourcePoint, LLC (slot machine leases), Iron Fence Investments (financier to RRTL, but also to multiple non-LVD entities), Palm Beach Gaming (casino boat financing deal), Blue Horizon Cruises, LLC (casino

boat operation in Florida). The foregoing were not passive third party investments, but operating businesses for which various Bellicose employees and Mr. Martorello founded and were involved in. As the tax returns demonstrate, equity distributions from the various holding companies to Bluetech as owner, were few and sporadic. Instead, profits from various investments or from SPVI's servicing revenues to numerous consumer lender clients were redeployed by the holding companies into *new* investments and operating entities underneath those intermediary holding companies, such as those mentioned herein. Finally, the waterfall payment in the calculations for both Eventide's note payments and SPVI's servicing revenues were not tied to the underlying consumer loans of BPL or RRTL, but instead predicated on the overall economic performance of the tribal lender. This resulted in numerous months where no payment at all was earned by SPVI for services it rendered, or no note payment due or received by Eventide for the purchase of the business it sold (i.e. BPL's parent company made no note payments to Eventide from November 2018 to July 2020, because BPL was not profitable). For the several foregoing reasons, it is impossible to identify "all monetary distributions" that resulted from RRTL and BPL's loans.

2. Identify all monetary distributions made by Defendant from the sum(s) identified in the preceding interrogatory, including the dates of distribution, the payees/recipients, the amounts of the distributions, and the account information for where the distribution was sent.

RESPONSE: For the reasons detailed in the foregoing interrogatory, where it is not possible to identify the *receipt* of any monies that stem from services rendered to RRTL or debt payments on the note relating to BPL, it is likewise not possible to in turn identify any subsequent distributions, if any. Notwithstanding the foregoing, no beneficiaries have ever received a distribution from the trust.

3. Identify the name and address of any financial institutions where Defendant has maintained a savings account, checking account, investment account, certificate of deposit, money market account, stock ownership, and/or mutual fund account (collectively all accounts referenced as "banking and investment accounts") since January 1, 2009.

RESPONSE: Capital Security Bank Limited ("CSB"), P.O. Box 906, Centrepont, Avarua, Rarotonga, Cook Islands

4. Identify the Defendant's current balance in its banking and investment accounts, including the financial institutions where the funds are maintained and identification of the accounts in which the funds are held.

RESPONSE: As of July 31, 2023: Bluetech CSB account: 1,697.25 USD

5. Identify and briefly describe the business of Defendant, including any changes to the business operations during the history of the entity.

RESPONSE: Bluetech is not a business or an entity. Bluetech Irrevocable Trust is an irrevocable trust held by a trustee for the benefit of the spouse and descendants of Matt Martorello. The trustee holds property in trust for the benefit of beneficiaries.

6. Identify the organizational structure of Defendant for the history of its existence, including its trustee(s), its beneficiaries, its grantor(s); the dates of any changes to the organizational structure; and their roles and responsibilities in Defendant's trustee(s), beneficiaries, and grantor(s).

RESPONSE:

- Trustee: Guardian Trust Corporation – November 1, 2010 to August 30, 2023
- Trustee: Matt Martorello – August 30, 2023 to present
- Beneficiaries:
 - the settlor's mother and siblings – November 1, 2010 to January 7, 2013
 - Rebecca Martorello – added January 7, 2013 (following their marriage)
 - Matthew J. Martorello – added January 12, 2016 (following his birth)
 - All descendants of settlor – added April 1, 2018
- Grantor: Matt Martorello
- Trust name changed: June 10, 2011
- Trust Agreement amended and restated April 1, 2018

7. Identify the Defendant's beneficiaries since January 1, 2009, as well as the dates the entity/person held the interest and the percentage of that interest.

RESPONSE: See #6. The trust has been fully discretionary at all times, meaning the interest of any individual beneficiary is not ascertainable nor susceptible to dividing into percentages. Furthermore, no beneficiaries have ever received a distribution from the trust.

8. Identify the Defendant's business holdings (*e.g.*, Kairos, Kairos PR, LLC, Breakwater Holdings, LLC, Capstone Irrevocable Trust, and Alpha Tau Capital LLC) since January 1, 2009, as well as the dates Defendant held the ownership interest and the percentage of that interest.

RESPONSE:

- Breakwater Holding, LLC (Cook Islands) – November 1, 2010 to present – 100% member. Breakwater became a Texas limited liability company on or about August 30, 2023. Breakwater registered in Texas under the name BWH Texas, LLC.
- Kairos Holdings, LLC (Delaware)
 - formed by Bluetech November 14, 2014 - 100% member
 - Transferred to Kairos PR, LLC July 1, 2015
 - Transferred by Kairos PR to Bluetech March 30, 2017
 - Dissolved by Bluetech May 23, 2019.
- Kairos PR, LLC – June 18, 2015 until its dissolution March 30, 2017 – 100% member
- 7X Services, LLC – 100% member until its dissolution in 2013.
- Alpha Tau Capital, LLC – formed in 2013, merged into Bellicose Capital, LLC on or around March 13, 2015.

9. For each entity identified in the preceding interrogatory, identify the Defendant's role or responsibilities in the management, operation, and control of that entity.

RESPONSE: Guardian Corporation Trust, as trustee from November 1, 2010 to August 30, 2023 was limited to any decisions and authorities duly delineated to them in the operating agreements of those companies.

10. Identify and briefly describe the relationship between Defendant and Eventide Credit Acquisitions, LLC, Sourcepoint, Bellicose Capital, Bellicose VI, Liant, LLC, Capstone Irrevocable Trust, Breakwater Holdings, LLC, Kairos, Kairos PR, LLC, Gallant Capital, LLC, and Gallant PR, LLC.

RESPONSE: The term "Sourcepoint" is unclear as there was a Sourcepoint, LLC which leased slot machines to a tribal casino in Oklahoma and there is the aforementioned Sourcepoint VI, LLC "SPVI".

Guardian Trust Corporation, as trustee of Bluetech, owned direct interests in some of the entities, as outlined in Response #8 and no relationship with others. For those entities, its relationship was as member/owner. It did not manage any entities that it owned. It rarely received profits distributions, as most profits were retained in its holding companies and redeployed into their new ventures. It also has provided litigation financing to Eventide as a secured lender since at least 2019.

13. BWH objects to Plaintiffs' definition of "Kairos" as overly broad and not reasonably limited to parties relevant to the claims in Plaintiffs' Complaint. For purposes of these objections and responses, BWH interprets "Kairos" to mean Kairos Holdings, LLC, as defined in paragraph 60 of Plaintiffs' Complaint.

14. BWH objects to Plaintiff's Instruction No. 3 to the extent Plaintiffs attempts to impose obligations on BWH beyond those required by Fed. R. Civ. P. 26(b)(5), Local Rule 26, and/or the agreement between the parties regarding logging of items withheld on the basis of privilege. To the extent privileged information or materials are withheld, BWH will abide by the obligations set forth in Fed. R. Civ. P. 26(b)(5) and Local Rule 26, as modified by the parties agreement, if any.

15. BWH objects to Plaintiffs' requests to the extent they seek information or documents prior to January 1, 2011, or after December 31, 2018.

16. BWH objects to all requests that seek proprietary information.

RESPONSES TO INTERROGATORIES

1. Identify all monetary distributions received by Defendant as a result of the lending enterprise that is the subject of Plaintiffs' Class Action Complaint, including the dates of distribution, the payor(s), the amount of each distribution, and the account information for where each sum was deposited.

RESPONSE: BWH's response begins by reference to Bluetech Irrevocable Trust ("Bluetech"). Bluetech owned multiple holding companies (including, but not limited to, Breakwater Holding, LLC, 7X Services, LLC, and Bellicose VI, LLC), which owned multiple businesses unrelated to SourcePoint VI, LLC ("SPVI") and Eventide Credit Acquisitions, LLC ("Eventide"). As such, it's not possible to trace the source of any given equity distribution received by Bluetech from a holding company, to RRTL or BPL. Furthermore, SPVI and Bellicose VI had *multiple* lender clients unrelated to Red Rock Tribal Lending ("RRTL") and Big Picture Loans ("BPL") from which it generated servicing revenues, including SunUp Finance, Shanghai Partners, LLC, Duck Creek Tribal Financial, LLC, and Capeside Productions, LLC. Accordingly, equity distributions stemming from SPVI and Bellicose VI's servicing revenues were not all, or nearly all, attributable to RRTL or BPL in the first instance. Through the various

aforementioned subsidiary holding companies, Bluetech owned interests in Greenkey Markets (a broker dealer firm), Greenkey Technologies (a regulatory compliance technology company for wall street), Alpha One Investments (a commodities futures trading operation), Indian Country Analytics (slot machine leases to Seneca Cayuga Tribe in Oklahoma), SourcePoint, LLC (slot machine leases), Iron Fence Investments (financier to RRTL, but also to multiple non-LVD entities), Palm Beach Gaming (casino boat financing deal), Blue Horizon Cruises, LLC (casino boat operation in Florida). The foregoing were not passive third party investments, but operating businesses for which various Bellicose employees and Mr. Martorello founded and were involved in. As the tax returns demonstrate, equity distributions from the various holding companies to Bluetech as owner, were few and sporadic. Instead, profits from various investments or from SPVI's servicing revenues to numerous consumer lender clients were redeployed by the holding companies into *new* investments and operating entities underneath those intermediary holding companies, such as those mentioned herein. Finally, the waterfall payment in the calculations for both Eventide's note payments and SPVI's servicing revenues were not tied to the underlying consumer loans of BPL or RRTL, but instead predicated on the overall economic performance of the tribal lender. This resulted in numerous months where no payment at all was earned by SPVI for services it rendered, or no note payment due or received by Eventide for the purchase of the business it sold (i.e. BPL's parent company made no note payments to Eventide from November 2018 to July 2020, because BPL was not profitable). For the several foregoing reasons, it is impossible to identify "all monetary distributions" that resulted from RRTL and BPL's loans.

Breakwater owned 100% of the equity and voting interests in Bellicose VI, LLC from early 2013 until December 31, 2013. After which, it was no longer in the ownership chain above Bellicose Capital (with the exception being a 13-day period between March 1, 2015 and March 13, 2015). On June 30, 2015, BWH became the holding company of multiple entities entirely unrelated to SPVI, and instead only held ownership in SourcePoint, LLC (a slot leasing company), Palm Beach Gaming, LLC (financing company to a casino boat in Florida) and majority but partial ownership of Dorado Analytics, LLC (which owned Green Key Technologies – the aforementioned regulatory technology company for wall street). Later that year, Blue Horizon Casino Cruises, LLC (a casino boat operation in Florida) was also under Breakwater's ownership. In January 1, 2016 59.6% economic and equity interests in Eventide and 100% voting interest for issues delineated to it under the Eventide operating agreement, were transferred to Breakwater. For the several foregoing reasons, it is impossible to identify "all monetary distributions" that resulted from RRTL and BPL's loans.

2. Identify all monetary distributions made by Defendant from the sum(s) identified in the preceding interrogatory, including the dates of distribution, the payees/recipients, the amounts of the distributions, and the account information for where the distribution was sent.

RESPONSE: For the reasons detailed in the foregoing interrogatory response, where it is not possible to identify the *receipt* of any monies that stem from services rendered to RRTL or debt payments on the note relating to BPL, it is likewise not possible to in turn identify any subsequent distributions, if any. Notwithstanding the foregoing, no beneficiaries have ever received a distribution from the trust.

3. Identify the name and address of any financial institutions where Defendant has maintained a savings account, checking account, investment account, certificate of deposit, money market account, stock ownership, and/or mutual fund account (collectively all accounts referenced as “banking and investment accounts”) since January 1, 2009.

RESPONSE:

Capital Security Bank Limited (“CSB”)
P.O. Box 906
Centrepont
Avarua
Rarotonga
Cook Islands

Tolleson Wealth Management
5500 Preston Road, Suite 250
Dallas, Texas 75205

4. Identify the Defendant’s current balance in its banking and investment accounts, including the financial institutions where the funds are maintained and identification of the accounts in which the funds are held.

RESPONSE: As of July 31, 2023:

- Breakwater CSB account: 6,860.30 USD
- Breakwater Tolleson account closed 2019

5. Identify and briefly describe the business of Defendant, including any changes to the business operations during the history of the entity.

RESPONSE: Breakwater Holding, LLC is a passive holding company established for the purpose of holding investments of the trust (as explained in the foregoing interrogatories). It does not engage in business and has always served as a holding company, and nothing more. BWH owned 100% of the equity and voting interests in Bellicose VI, LLC from early 2013 until December 31, 2013. After which, it was no longer in the ownership chain above Bellicose Capital (with the exception being a 13-day period between March 1, 2015 and March 13, 2015). On June 30, 2015, Breakwater became the holding company of multiple entities entirely unrelated to SPVI, and instead only held ownership in SourcePoint, LLC (a slot leasing company), Palm Beach Gaming, LLC (financing company to a casino boat in Florida) and majority but partial ownership of Dorado Analytics, LLC (which owned Green Key Technologies – the aforementioned regulatory technology company for wall street). Later that year, Blue

Horizon Casino Cruises, LLC (a casino boat operation in Florida) was also under Breakwater's ownership. In January 1, 2016 59.6% economic and equity interests in Eventide and 100% voting interest for issues delineated to it under the Eventide operating agreement, were transferred to Breakwater.

6. Identify the management structure of Defendant for the history of its operations, including identification of officers and managers, their dates of service, and their roles and responsibilities in Defendant's management.

RESPONSE: Breakwater Holding, LLC was managed by the following managers on the following dates:

- Guardian's affiliate director company, ATP Directors Ltd., was named as manager upon the company's establishment on November 1, 2010
- MBM Services, LLC was appointed as manager at some point afterward. It was removed as manager by Guardian Trust Corporation on February 9, 2015.
- Liont, LLC was appointed as manager by Guardian Trust Corporation on February 9, 2015 and removed by Guardian Trust Corporation on June 1, 2018.
- ATX Corporate Services, LLC was appointed as manager by Guardian Trust Corporation on June 1, 2018 and removed by Guardian Trust Corporation on September 27, 2018.
- ATP Directors Ltd. was appointed as manager by Guardian Trust Corporation on September 27, 2018 and resigned August 29, 2023.
- On August 30, 2023, Breakwater Holding, LLC was registered as a Texas limited liability company under the BWH Texas, LLC. Liont LLC was appointed as its manager and remains its manager at present.

7. Identify the ownership of Defendant since January 1, 2009 – including, to the extent applicable, the voting interest owners, equity owners, members, and/or shareholders – as well as the dates the entity/person held the ownership interest, and the percentage of that interest.

RESPONSE: Breakwater has been owned 100% by Bluetech Irrevocable Trust for its entire existence from November 1, 2010 to present.

8. Identify and briefly describe the relationship between Defendant and Eventide Credit Acquisitions, LLC, Sourcepoint, Bellicose Capital, Bellicose VI, Liont, LLC, Bluetech Irrevocable Trust, Capstone Irrevocable Trust, Kairos, Kairos PR, LLC, Gallant Capital, LLC, and Gallant PR, LLC.

RESPONSE: The term "Sourcepoint" is unclear as there was a Sourcepoint, LLC which leased slot machines to a tribal casino in Oklahoma and there is the aforementioned Sourcepoint VI, LLC "SPVI".

Breakwater owned direct interests in some of the entities. Its relationship was as member/owner. Its membership rights were as duly delineated to them in the operating agreements of those companies. It did not manage any entities that it owned. It rarely received profits distributions, as most profits were retained in holding companies and redeployed into their new ventures. Most profits were retained in its holding companies and redeployed into new ventures or investments.

- Eventide Credit Acquisitions, LLC (Delaware)
 - Class A Voting interest – 100% January 1, 2016 to present
 - Class A Economic interest – 59.6% January 1, 2016 to present
 - Class A Equity interest - 59.6% January 1, 2016 to present
- SPVI – no relationship
- Bellicose Capital, LLC – no relationship.
- Bellicose VI – Breakwater owned 100% equity interest of Bellicose VI, LLC in early 2013 and transferred such equity to Alpha Tau Capital, LLC by December 31, 2013.
- Liant, LLC – Liant, LLC managed Breakwater from February 9, 2015 until it was removed as manager by Guardian Trust Corporation on June 1, 2018. It was installed as manager again on August 30, 2023.
- Kairos Holdings, LLC – Kairos transferred its interests in Eventide to Breakwater January 1, 2016.
- Kairos PR, LLC – no relationship
- Gallant Capital, LLC – Gallant and Breakwater are both members of Eventide, but there is no relationship beyond that.
- Gallant PR, LLC – no relationship.

9. State the factual bases of all defenses and anticipated defenses that you intend to assert to any motion for class certification filed in this case.

RESPONSE: BWH objects to this Interrogatory as premature given the pendency of its Rule 12(b)(6) motion to dismiss and the fact BWH has not been required to file an answer in this case as of the date of these responses. BWH will supplement its response, as needed, once the scope of the claims in the case is determined.

10. Identify every individual who you may call as a witness in support of your position as to class certification and, for each person, please provide a summary of facts to which each person might or could testify.

Additional SOFA Q#29

SUPPLEMENT TO RESPONSE TO SOFA Q#29

(Exhibit References are to Response to Motion to Repatriate)

- On August 29, 2023, ATP Directors Ltd. resigned as the manager of Breakwater.
- On August 30, 2023, the Trustee resigned as trustee of Bluetech.
- That same day, Martorello was appointed as trustee of Bluetech and the law governing Bluetech was changed to the laws of the state of Texas.
- Martorello was also appointed the manager of Breakwater that same day.
- On September 13, 2023, Breakwater was converted to a limited liability company organized under the laws of the state of Texas under the name BWH Texas, LLC (“BWH Texas”).
- That same day, Bluetech’s assets, and its liabilities and obligations, were assigned to BWH Texas and Martorello’s three minor children became the equity holders in BWH Texas.
- In addition, effective as of September 13, 2023, with the distribution of Bluetech’s assets, and its liabilities and obligations, to Martorello’s three minor children, Bluetech was terminated.