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11 THOMAS HEBRANK

12 **UNITED STATES DISTRICT COURT**
13 **CENTRAL DISTRICT OF CALIFORNIA**

14
15 SECURITIES AND EXCHANGE
COMMISSION,

16 Plaintiff,

17 v.

18 PACIFIC WEST CAPITAL GROUP,
19 INC.; ANDREW B CALHOUN IV;
PWCG TRUST; BRENDA CHRISTINE
20 BARRY; BAK WEST, INC.; ANDREW B
CALHOUN JR.; ERIC CHRISTOPHER
21 CANNON; CENTURY POINT, LLC;
MICHAEL WAYNE DOTTA; and
22 CALEB AUSTIN MOODY (dba SKY
STONE),

23 Defendants.
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Case No. 2:15-cv-02563-FMO (FFMx)

**APPLICATION TO REPLACE
EXHIBIT A TO DOCUMENT 146-1
WITH REDACTED VERSION**

Ctrm.: 6D
Judge: Hon. Fernando M. Olguin

1 Thomas Hebrank, the Court-appointed receiver for PWCG Trust ("Receiver"),
2 hereby applies to the Court to replace Exhibit A to Document 146-1 with the
3 redacted version attached hereto as Exhibit 1. The Receiver recently realized that
4 Exhibit A to Document 146-1 contains a list of insurance policies, together with
5 personal information about the insureds, including Social Security Numbers and
6 Dates of Birth. This information is sensitive and should not be available for public
7 view. The Receiver would have redacted this information in the first instance had
8 he known it was included in the original lengthy exhibit.

9 For these reasons, the Receiver requests that Exhibit A to Document 146-1 be
10 replaced with the version attached hereto as Exhibit 1. Exhibit 1 is the same
11 document as Exhibit A to Document 146-1, with the only exception being that the
12 Social Security Numbers and Dates of Birth have been redacted.

13
14 Dated: September 27, 2018

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

15
16 By: /s/ Edward Fates

17 EDWARD G. FATES
18 Attorneys for Receiver
19 THOMAS HEBRANK
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EXHIBIT 1

EXECUTION VERSION

TRUST BENEFICIAL INTERESTS PURCHASE AND SALE AGREEMENT

among

COOK STREET MASTER TRUST

as Purchaser

and

PACIFIC WEST CAPITAL GROUP, INC.,

as Seller

and

PWCG TRUST

Dated July 6, 2017

ATL 555426v.12

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TRUST BENEFICIAL INTERESTS PURCHASE AND SALE AGREEMENT

THIS TRUST BENEFICIAL INTERESTS PURCHASE AND SALE AGREEMENT (this "Agreement") is made and entered into on July 6, 2017, (the "Closing Date") by and among Cook Street Master Trust, a New York common law trust (the "Purchaser"), and Pacific West Capital Group, Inc., a California Corporation, ("Seller") and PWCG Trust, a statutory trust formed under the laws of the state of Ohio (the "Trust"). Each of the Purchaser, the Seller and the Trust is referred to herein individually as a "Party" and collectively as the "Parties".

BACKGROUND STATEMENTS:

WHEREAS, the Seller is engaged in identifying and assisting buyers in the funding and purchasing of investments in fractionalized life settlements through the buyers' purchase of beneficial interests in the Trust, which owns life insurance policies acquired in the secondary life insurance market;

WHEREAS, the Trust is the sole owner of, holds title to and is the sole named beneficiary of all the Policies (as defined below), and

WHEREAS, pursuant to certain agreements, Seller sold to certain investors beneficial interests in the Trust that entitle them to receive payments of a fractional interest in the death benefits of a Policy owned by the Trust; and

WHEREAS, the Trust has established certain accounts with reserves for the payment of insurance premiums required to keep the Policies in-force and to prevent such Policies from lapsing or otherwise terminating; and

WHEREAS, in the event the Trust is unable to pay or does not pay the premiums due for any Policy, then the owners of the beneficial fractional interests in such Policy are required under certain agreements between them and the Seller to pay the premiums due for such Policy in order to prevent such Policy from lapsing or otherwise terminating; and

WHEREAS, from time to time, owners of the beneficial fractional interests in a Policy failed to make such premium payments for such Policy, whereupon the Seller acquired such defaulted beneficial fractional interest; and

WHEREAS, Seller desires to sell to Purchaser, and Purchaser to desires to purchase from Seller, all of such defaulted fractional interests owned by the Seller on the date hereof and the Seller's rights to obtain ownership of all future defaulted fractional interests with respect to the Policies owned by the Trust.

NOW, THEREFORE, in consideration of the mutual representations, warranties, covenants and agreements contained in this Agreement, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties hereby agree as follows:

ARTICLE I

DEFINITIONS AND TERMS

Section 1.1. Definitions. The terms set forth below shall have the meanings ascribed thereto in the referenced sections:

“Acquisition Documents” means this Agreement, and all the other certificates, documents or agreements to be executed by any of the Parties in connection herewith.

“Affiliate” shall mean any officer, director, manager, member or shareholder of a Person. The term Affiliate shall also include any entity which is controlled by any of the individuals described in the preceding sentence.

“Assignment” means the form of Assignment in the form attached as Exhibit A hereto.

“Books and Records” means all existing data, databases, books, information, records, correspondence, premium ledgers, accounts, files, papers of the Seller and the Trust related, directly or indirectly, to the Closing Date Forfeited Fractional Interests, Future Forfeited Fractional Interests, the Policies, or the Trust.

“Business Day” means any day on which national banks are open for business in the cities of both Los Angeles, California and New York, New York.

“Claim Notice” has the meaning set forth in Section 7.4(a).

“Closing Date” means the date of the execution of this document

“Closing Date Forfeited Fractional Interest” means a divided beneficial interest in the Trust owned by the Seller which provides the Seller the right to receive from the Trust payment of a portion of the death benefit payable under the applicable Closing Date Policy as set forth in Exhibit B attached hereto.

“Closing Date Policy” means a Policy with respect to which Seller owns a Closing Date Forfeited Fractional Interest.

“Consent” means any consent, approval, authorization, clearance, exception, waiver or similar affirmation by any Person pursuant to any contract, Law, Order or Permit.

“Default” means (a) any breach or violation of, default under, contravention of, or conflict with, any contract, Law, Order, or Permit, (b) any occurrence of any event that with the passage of time or the giving of notice or both would constitute a breach or violation of, default under, contravention of, or conflict with, any contract, Law, Order, or Permit, or (c) any occurrence of any event that with or without the passage of time or the giving of notice would give rise to a right of any Person to exercise any remedy or obtain any relief under, terminate or revoke, suspend, cancel, or modify or change the current terms of, or renegotiate, or to accelerate the maturity or performance of, or to increase or impose any Liability under, any contract, Law, Order, or Permit.

“Defaulted Investor” means an Investor that failed to pay when due premiums required by such Investor under the Seller’s Purchase Agreement to which such Investor is a party.

“Future Forfeited Fractional Interest” means a divided beneficial interest in the Trust obtained by Seller after the Closing Date which provides the Seller the right to receive from the Trust payment of a portion of the death benefit payable under a Closing Date Policy or Non-Closing Date Policy.

“IIP” means, with respect to an individual, any non-public and personally identifiable information relating to such individual.

“Indemnified Parties” has the meaning set forth in Section 7.4(a).

“Indemnitee” means the Party seeking indemnification hereunder.

“Information” means information or documentation owned by the Seller which information may include, but is not necessarily limited to, financial data, business plans, personnel information (to the extent permitted under applicable Law), drawings, samples, devices, trade secrets, technical information, results of research and other data in either oral or written form; provided, however, that “Information” does not include information which (a) is or becomes generally available to the public other than as a result of a disclosure by the Purchaser or its representatives, or (b) was lawfully within the Purchaser’s possession prior to its being furnished to the Purchaser by or on behalf of the Seller, provided further that the source of such information was not known by the Purchaser to be bound by a confidentiality agreement with or other contractual, legal or fiduciary obligation of confidentiality to the Seller or any other Person with respect to such information.

“Internal Revenue Code” or “Code” means the Internal Revenue Code of 1986, as amended, and the rules and regulations promulgated thereunder.

“Investor” means a Person that purchased a divided fractional interest in the Trust from the Seller.

“IRS” means the Internal Revenue Service of the United States of America.

“Knowledge” and the phrases “to the Knowledge of the Seller,” “Seller has not received notice,” “to the Seller’s Knowledge,” “Seller is not aware” and any other similar phrases as used with respect to a Person (including references to such Person being aware of a particular matter) means the actual knowledge of the Seller, the actual knowledge of the Trustee and the actual personal knowledge after due inquiry of Andrew Calhoun, the actual knowledge of any such Persons obtained or which would have been obtained from a reasonable investigation, if a reasonable person that is required to make the types of representations and warranties of the Seller contained in Article III hereof would deem investigation warranted.

“Law” means any code, directive, law (including common law), ordinance, regulation, reporting or licensing requirement, rule, or statute applicable to a Person or its assets, Liabilities, or business, including those promulgated, interpreted or enforced by any Regulatory Authority.

“Legal Action” means any legal action, claim, demand, arbitration, hearing, charge, complaint, sanction, investigation, examination, indictment, litigation, suit or other civil, criminal, administrative or investigative proceeding.

“Liability” means any direct or indirect, primary or secondary, liability, indebtedness, obligation, penalty, cost or expense (including costs of investigation, collection and defense), claim, deficiency, guaranty or endorsement of or by any Person (other than endorsements of notes, bills, checks, and drafts presented for collection or deposit in the Ordinary Course of Business) of any type, secured or unsecured whether accrued, absolute or contingent, direct or indirect, liquidated or unliquidated, matured or unmatured, known or unknown or otherwise.

“License” means any license, franchise, notice, permit, easement, right, certificate, authorization, approval or filing to which any Person is a party or that is or may be binding on any Person or its securities, property or business.

“Lien” means any conditional sale agreement, covenant, default of title, easement, encroachment, encumbrance, hypothecation, infringement, lien, mortgage, pledge, reservation, restriction, right of way, security interest, title retention or other security arrangement, or any adverse right or interest, charge, or claim of any nature whatsoever of, on, or with respect to any property or property interest.

“Litigation” means any suit, action, administrative or other audit (other than regular audits of financial statements by outside auditors) proceeding, arbitration, cause of action, charge, claim, complaint, compliance review, criminal prosecution, grievance inquiry, hearing, inspection, investigation (governmental or otherwise), notice (written or oral) by any Person alleging potential Liability or requesting information relating to or affecting the Seller, or the transactions contemplated by this Agreement.

“Loss” means any and all direct or indirect Litigation, payments, obligations, recoveries, deficiencies, fines, penalties, interest, assessments, losses, diminution in the value of assets, damages, punitive, exemplary or consequential damages (including, but not limited to, lost income and profits and interruptions of business), Liabilities, costs, expenses (including (a) interest, penalties and reasonable attorneys’ fees and expenses, (b) reasonable attorneys’ fees and expenses necessary to enforce rights to indemnification hereunder, and (c) consultant’s fees and other costs of defense or investigation), and interest on any amount payable to a third Party as a result of the foregoing, whether accrued, absolute, contingent, known, unknown, or otherwise as of the Closing Date or thereafter.

“Maturity” means the amount of death benefits due and payable pursuant to the terms and conditions of a Policy upon the death of the individual insured under the Policy or, in the case of second to die Policy, upon the death of the last individual insured under the Policy.

“Non-Closing Date Policy” means a Policy other than a Closing Date Policy.

“Order” means any decree, injunction, judgment, order, ruling, writ, quasi-judicial decision or award or administrative decision or award of any federal, state, local, foreign or other court, arbitrator, mediator, tribunal, administrative agency or Regulatory Authority to which any Person is a party or that is or may be binding on any Person or its securities, assets or business.

“Party” and “Parties” have the meanings given to such terms in introductory paragraph of this Agreement.

“Permit” means any Regulatory Authority approval, authorization, certificate, easement, filing, franchise, license, notice, permit, or right to which any Person is a party or that is or may be binding upon or inure to the benefit of any Person or its securities, assets, or business.

“Person” means a natural person or any legal, commercial or governmental entity, such as, but not limited to, a corporation, general partnership, joint venture, limited partnership, limited liability company, limited liability partnership, trust, business association, group acting in concert.

“Policy” means a life insurance policy owned by the Trust.

“Purchase Price” has the meaning set forth in Section 2.2.

“Purchaser Indemnified Party” and “Purchaser Indemnified Parties” have their respective meanings set forth in Section 7.2.

“Regulatory Authority” means any federal, state, county, local, foreign or other governmental, public or regulatory agencies, authorities (including self-regulatory authorities), instrumentalities, commissions, boards or bodies having jurisdiction over the Parties and their respective Subsidiaries.

“Representatives” of any Person means such Person’s Affiliates and its and their respective directors, managers, members, officers, employees, agents, attorneys, actuaries, consultants, advisors or other representatives.

“SEC” means the Securities and Exchange Commission of the United States of America.

“Seller” has the meaning given to such term in introductory paragraph of this Agreement.

“Seller Indemnified Party” and “Seller Indemnified Parties” have their respective meanings set forth in Section 7.2.

“Seller’s Covenants” means any covenant, agreement, duty, or obligation of, or any action or inaction by, the Seller or any of its Affiliates required to be performed, taken or not taken, as applicable, under this Agreement.

“Seller’s Purchase Agreement” means a purchase agreement entered into by and between Seller and an Investor whereby the Investor acquired a fractional interest in a Policy through a beneficial interest issued to such Investor by the Trust.

“Subsidiary” of a Person means any business entity of which the Person either (a) owns or controls fifty percent (50%) or more of the outstanding equity securities, either directly or indirectly, included any such entity the equity securities of which are owned or controlled in a, (b) in the case of partnerships, serves as a general partner, (c) in the case of a limited liability

company, serves as a managing member, or (d) otherwise has the ability to elect a majority of the directors, trustees, managing members or others thereof.

"Survival Termination Date" has the meaning set forth in Section 7.1(a).

"Tax" means any federal, state, county, local, or foreign tax, charge, fee, levy, impost, duty, or other assessment, including income, gross receipts, excise, employment, sales, use, transfer, recording, license, payroll, franchise, severance, documentary, stamp, occupation, windfall profits, environmental, federal highway use, commercial rent, customs duty, capital stock, paid-up capital, profits, withholding, Social Security, single business and unemployment, disability, real property, personal property, registration, ad valorem, value added, alternative or add-on minimum, estimated, or other tax or governmental fee of any kind whatsoever, imposed or required to be withheld by any Regulatory Authority, including any interest, penalties, and additions imposed thereon or with respect thereto.

"Tax Return" means any return (including any informational return) report, statement, schedule, notice, form or other document or information filed with or submitted to, or required to be filed with or submitted to any Regulatory Authority in connection with the determination, assessment, collection or payment of any Tax or in connection with the administration, implementation or enforcement of compliance with any legal requirement relating to any Tax.

"Third Party" means any Person other than a Party.

"Third Party Claim" has the meaning set forth in Section 7.1(a).

"Trust" has the meaning given to such term in the Background Statements hereof.

"Trustee" means Mills Potoczak & Company, an Ohio Professional Corporation.

Section 1.2. Interpretation. As used in this Agreement, references to the following terms have the meanings indicated:

(a) To the Recitals, Sections, Articles, Annexes, Exhibits or Schedules are to a Recital, Section or Article of, or an Annex, Exhibit or Schedule to, this Agreement unless otherwise clearly indicated to the contrary.

(b) To any contract (including this Agreement) or "organizational document" are to the contract or organizational document as amended, modified, supplemented or replaced from time to time.

(c) To any "statute" or "regulation" are to the statute or regulation as amended, modified, supplemented or replaced from time to time (and, in the case of statutes, include any rules and regulations promulgated under the statute) and to any "section of any statute or regulation" include any successor to the section.

(d) To any Governmental Authority include any successor to the Governmental Authority and to any Affiliate include any successor to the Affiliate.

(e) To any “copy” of any contract or other document or instrument are to a true, correct and complete copy.

(f) To any “list” are to a true, correct and complete list.

(g) To “hereof,” “herein,” “hereunder,” “hereby,” “herewith” and words of similar import refer to this Agreement as a whole and not to any particular Article, Section or clause of this Agreement, unless otherwise clearly indicated to the contrary.

(h) To the “date of this Agreement,” “the date hereof” and words of similar import refer to July 6, 2017.

(i) To “this Agreement” include the Exhibits to this Agreement.

(j) To a “willful and material breach” refer to a material breach that is a consequence of an act or failure to act undertaken by the breaching party with the Knowledge (actual or constructive) that the taking of or failure to take such act would or would reasonably be expected to cause a breach of this Agreement.

(k) Whenever the words “include,” “includes” or “including” are used in this Agreement, they will be deemed to be followed by the words “without limitation.” The word “or” shall not be exclusive. Any singular term in this Agreement will be deemed to include the plural, and any plural term the singular. All pronouns and variations of pronouns will be deemed to refer to the feminine, masculine or neuter, singular or plural, as the identity of the Person referred to may require. Where a word or phrase is defined herein, each of its other grammatical forms shall have a corresponding meaning.

(l) Whenever the last day for the exercise of any right or the discharge of any duty under this Agreement falls on other than a Business Day, the party hereto having such right or duty shall have until the next Business Day to exercise such right or discharge such duty. Unless otherwise indicated, the word “day” shall be interpreted as a calendar day.

(m) The table of contents and headings contained in this Agreement are for reference purposes only and will not affect in any way the meaning or interpretation of this Agreement.

(n) References to “dollars” or “\$” mean United States dollars, unless otherwise clearly indicated to the contrary.

(o) The Parties have participated jointly in the negotiation and drafting of this Agreement; consequently, in the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as jointly drafted by the Parties, and no presumption or burden of proof shall arise favoring or disfavoring any party hereto by virtue of the authorship of any provision of this Agreement.

(p) All capitalized terms used without definition in the Exhibits and Schedules to this Agreement shall have the meanings ascribed to such terms in this Agreement. All

Annexes, Exhibits and Schedules to this Agreement are hereby incorporated in and made part of this Agreement as if set forth in full herein.

ARTICLE II

PURCHASE AND SALE OF ASSETS

Section 2.1. Purchase and Sale of Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests. Seller hereby sells, assigns, transfers, conveys, and delivers to the Purchaser, free and clear of all Liens, and the Purchaser hereby purchases, acquires, and accepts from the Seller, all of the rights, titles, and interests of the Seller in and to all the Closing Date Forfeited Fractional Interests and in and to all the Seller's rights, titles and interests under the Seller's Purchase Agreements to acquire ownership of all the Future Forfeited Fractional Interests.

Section 2.2. Calculation and Payment of the Purchase Price. In consideration for the sale by Seller to the Purchaser of the Closing Date Forfeited Fractional Interests and the Seller's rights, titles, and interests under Seller's Purchase Agreement to acquire ownership of the Future Forfeited Fractional Interests, the Purchaser shall pay to Seller a purchase price equal to the following amounts (the "Purchase Price"):

(a) Closing Date Payment. On the Closing Date, the Purchaser shall pay to Seller the sum of One-Million Five-Hundred Thousand Dollars (\$1,500,000.00) for all the Closing Date Forfeited Fractional Interests.

(b) Post-Closing Contingent Purchase Price Payments.

(i) If, on or before the third (3rd) anniversary of the Closing Date, the Purchaser actually receives payments from the Trust of death benefits from Maturities arising from the Closing Date Forfeited Fractional Interests and, if and to the extent actually acquired by the Purchaser pursuant to this Agreement, the Future Forfeited Fractional Interests in an aggregate amount equal to or in excess of Seven Million Dollars (\$7,000,000.00) (the "First Excess Maturities Amount"), then Purchaser shall pay to Seller an additional Five Hundred Thousand Dollars (\$500,000.00) (the "First Excess Purchase Price") within ten (10) Business Days after receipt of the full First Excess Maturities Amount.

(ii) If the Purchaser becomes obligated to pay the First Excess Purchase Price under Section 2.2(b)(i) and, on or before the fifth (5th) anniversary of the Closing Date, the Purchaser actually receives payments from the Trust of death benefits from Maturities from the Closing Date Forfeited Fractional Interests and, if and to the extent actually acquired by the Purchaser pursuant to this Agreement, the Future Forfeited Fractional Interests equal to or in excess of Fourteen Million Dollars (\$14,000,000.00) (inclusive of the First Excess Maturities Amount), then Purchaser shall pay to Seller an additional One Million Dollars (\$1,000,000.00) within ten (10) Business Days after the Purchaser's receipt of the full fourteen Million Dollars (\$14,000,000.00).

(iii) If the Purchaser does not become obligated to pay the First Excess Purchase Price under Section 2.2(b)(i) and, on or before the fifth (5th) anniversary of the Closing Date, the Purchaser actually receives payments from the Trust of death benefits from Maturities arising from the Closing Date Forfeited Fractional Interests and, if and to the extent actually acquired by the Purchaser pursuant to this Agreement, the Future Forfeited Fractional Interests in an aggregate amount equal to or in excess of Fourteen Million Dollars (\$14,000,000.00), then the Purchaser shall pay the Seller One Million Five Hundred Thousand Dollars (\$1,500,000.00) within ten (10) Business Days after the Purchaser's receipt of the full fourteen Million Dollars (\$14,000,000.00).

(c) Premium Payments. Purchaser may elect not to make a premium payment due for any Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest. If the Purchaser makes such election, then the Purchaser shall notify the Seller of the Purchaser's intent to not make such a premium payment at least thirty (30) day before the due date of such premium payment and the Seller shall have the right to purchase such Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest, as applicable, from the Purchaser for the sum of one dollar (\$1.00). Seller shall pay (i) such sum to the Purchaser and (ii) such premium payment to the Trust within ten (10) days after Seller's receipt of such notice from the Purchaser.

Section 2.3. Procedure for Closing.

(i) On the Closing Date, the Seller shall deliver or cause to be delivered to the Purchaser the following:

(a) an Assignment, the form of which is attached hereto as Exhibit A, assigning, transferring or otherwise conveying all of Seller's rights, titles and interests in all the Closing Date Forfeited Fractional Interests and all of Seller's rights, interests and titles under Seller's Purchase Agreements to acquire ownership of all the Future Forfeited Fractional Interests.

(b) a copy of the joint written consent of the Board of Directors and the sole shareholder of the Seller authorizing the Seller to enter into the transactions contemplated by this Agreement.

(c) a confirmation from the Trustee that it has duly recorded and recognizes the Purchaser as the sole owner of the Closing Date Forfeited Fractional Interest on the books and records of the Trust as of the Closing Date.

(d) a cross receipt for the payment of the Initial Payment duly executed by the Seller; and

(e) such other duly executed certificates, documents and instruments as the Purchaser may reasonably request or as may otherwise be necessary to consummate the transactions contemplated by this Agreement.

(ii) At the Closing, the Purchaser shall deliver or cause to be delivered to the Seller Parties the following:

(a) a wire transfer in the amount equal to the Closing Date Payment set forth in Section 2.2(a) herein; and

(b) such other duly executed certificates, documents and instruments as the Seller may reasonably request or as may otherwise be necessary to consummate the transactions contemplated by this Agreement.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF SELLER

Seller hereby represents and warrants to Purchaser as follows:

Section 3.1. Organization and Qualification of Seller. Seller is a corporation company duly organized, validly existing, and in good standing under the Laws of the state of California.

Section 3.2. Organization and Qualification of Trust and Trustee. PWCG Trust is a trust duly organized, validly existing and in good standing under the trust laws of the state of Ohio. Trustee has been duly appointed as the Trustee of the Trust with all requisite powers and authority as established by the Amended and Restated Trust Agreement.

Section 3.3. Authority and No Conflicts. The Seller has full power and authority to enter into the Acquisition Documents and to consummate the transactions contemplated hereby and thereby. The execution, delivery and performance by the Seller of each of the Acquisition Documents have been duly and validly authorized and approved by all necessary action on the part of the Seller. Assuming due authorization, execution and delivery by the Purchaser, each of the Acquisition Documents is the legal, valid, and binding obligation of the Seller enforceable by the Purchaser against the Seller in accordance with its terms, except as enforceability may be limited by applicable equitable principles (whether applied in a proceeding at law or in equity) or by bankruptcy, insolvency, reorganization, moratorium, or similar Laws affecting creditors' rights generally, by the exercise of judicial discretion in accordance with general equitable principles, and by equitable defenses that may be applied to the remedy of specific performance. Neither the execution or delivery by the Seller of any of the Acquisition Documents will (i) violate the Seller's articles of incorporation or bylaws, (ii) violate any provisions of Law or any Order of any court or any Regulatory Authority to which the Seller is subject, or by which any of the Forfeited Fractional Interests may be bound, (iii) conflict with, result in a breach of, or constitute a Default under any contract to which the Seller is party or by which it or any of the Closing Date Forfeited Fractional Interests or Future Forfeited Fractional Interests may be bound, or (iv) result in the creation of any Lien upon any of the Closing Date Forfeited Fractional Interests, the Future Forfeited Fractional Interests or Seller's rights, titles and interests under the Seller's Purchase Agreements to acquire ownership of all the Future Forfeited Fractional Interests.

Section 3.4. Sufficiency of Title; Right to Sell. Seller has good, valid and marketable title to, and is the lawful owner of, and has full right to sell, convey, transfer, assign and deliver

to Purchaser the Closing Date Forfeited Fractional Interests free and clear of all Liens, and the Closing Date Forfeited Fractional Interest are not subject to any claims or other recourse by any other third party. Trustee has duly recorded and recognizes the Seller as the sole owner of the Closing Date Forfeited Fractional Interest on the books and records of the Trust.

Section 3.5. Books and Records. The Books and Records provide complete and accurate records of all matters relating to the subject matter of this Agreement, including but not limited to the Closing and Non-Closing Date Policies, Closing Date Forfeited Fractional Interests, Future Forfeited Fractional Interests, Seller Purchase Agreements, the Trust, the Amended and Restated Trust Agreement, historical premium payments for all Policies, and all Trust records.

Section 3.6. Premiums. Except as otherwise expressly disclosed by the Seller to the Purchaser as of the Closing Date: (i) all premiums due for each Closing Date Policy and each Non-Closing Date Policy have been paid in full, (ii) no Policies have lapsed or within any grace period, and (iii) no insurance company that has issued a Policy has sought to rescind, invalidate, terminate or contest such Policy.

Section 3.7. Litigation and Legal Actions. Except as expressly disclosed on Schedule 3.7 to this Agreement, there is no Litigation or Legal Action, pending, or to the Seller's or the Trustee's knowledge, threatened against the Seller before the SEC or other governmental body, that directly or indirectly relates to the subject matter of this Agreement (i) asserting the invalidity of any matters directly or indirectly related to this Agreement, (ii) seeking any determination or ruling that could reasonably be expected to have an adverse effect on the Seller's or the Trust's ability to perform their obligations under this Agreement, or on the Closing Date Forfeited Fractional Interests or the Closing or Non-Closing Date Policies.

Section 3.8. Compliance with Laws; Permits and Orders. To the Seller's knowledge, the Seller is not engaging in any activity or omitting to take any action with respect to the Closing Date Forfeited Fractional Interests, the Defaulted Fractional Interest Policies, or the transaction contemplated by this Agreement that is or creates a violation of any Law. To the Seller's knowledge, the Seller and Trust possesses all Licenses necessary for the lawful operation of its business as presently conducted and, to the Seller's knowledge, the Seller is in compliance in all material respects with all such Licenses and all applicable Law. To the Seller's knowledge, Seller is and has been at all times in compliance with applicable federal and state securities Laws. Seller has never received an opinion or other advice from any legal counsel to the Seller that the Seller's Purchase Agreements were or are subject the federal Securities Act of 1933, as amended.

Section 3.9. Privacy of Customer Information. The Seller co-owns all individually identifiable personal information ("IIPI") relating to individuals who are insured Policies. The Seller's collection and use of such IIPI, the transfer and the use of the IIPI as contemplated by this Agreement complies in all material respects with the Seller's privacy policy, the Fair Credit Reporting Act, the Gramm-Leach-Bliley Act and all other applicable state, federal and foreign privacy Laws.

Section 3.10. Governmental Approval and Consents. No consent, approval, or authorization of or declaration, filing, or registration with any governmental or regulatory authority is required in connection with the execution, delivery, or performance of this Agreement by the Seller or the consummation by the Seller of the transactions contemplated hereby.

Section 3.11. No Rescission Rights. No Investor, including any Defaulted Investor, former owner of a Policy has exercised any rescission rights against the Seller or the Trust pursuant to state or federal security Laws. No former owner of a Policy has exercised any rescission rights under any viatical or life settlement Laws.

Section 3.12. Policies. To the Seller's Knowledge: (a) none of the Policies constitutes Stranger Originated Life Owned Life Insurance; (b) the original owner of each Policy had, when such Policy was issued, a valid insurable interest in the life of each individual insured thereunder; (c) each Policy was acquired by the Seller or Trust, as applicable, from a licensed viatical or life settlement provider. Exhibit B attached hereto sets forth a true, accurate and complete list of (i) all the Closing Date Policies, (ii) the face amount of the death benefits payable under each Closing Date Policy the payment of which the Seller is entitled to receive pursuant to the related Closing Date Forfeited Fractional Interest as of the Closing Date and (iii) all the scheduled premiums due for each Closing Date Policy as of and on the Closing Date. Exhibit C attached hereto sets forth a true, accurate and complete list of all the Closing Date Policies, the names of the insured or insureds thereunder, the dates of birth and, as of the Closing Date, the ages, of the insured or insureds thereunder and the face amount of the death benefits payable under each Closing date Policy.

Section 3.13. Tax Qualification. To the Seller's knowledge, all Policies are qualify as a life insurance contract under Section 7702 of the IRC.

Section 3.14. Insolvency. The Seller is not insolvent or unable to pay its debts as they become due. The Seller has not filed, nor is the Seller aware, after due inquiry, that anyone has filed or threatened to file against it, any proceeding seeking to adjudicate the Seller insolvent, or seeking the liquidation, winding up, reorganization, arrangement, protection, relief or composition of the Seller or of its debts under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors, or seeking the entry of an order for relief or the appointment of a receiver, trustee or similar official for the Seller or any part of its property, nor has the Seller made an assignment of any property for the benefit of any creditors, nor is there presently existing any tax or creditor's lien or any other execution, levy, attachment or other process of law upon the property of the Seller, nor is there outstanding any legal process against the Seller or the Seller's property which enjoins the Purchaser from purchasing the Closing Date Forfeited Fractional Interests or Future Forfeited Fractional Interests from the Seller.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE TRUST

The Trust represents and warrants to the Purchaser as follows:

Section 4.1. Organization and Qualification of Trust and Trustee. The Trust is a trust duly organized, validly existing and in good standing under the trust laws of the state of Ohio. Trustee has been duly appointed with all requisite powers and authority as established by the trust documents.

Section 4.2. Authority and No Conflicts. The Trust has the full power and authority to enter into the Acquisition Documents to which it is a party and to consummate the transactions contemplated hereby and thereby. The execution, delivery and performance by the Trust of each of the Acquisition Documents to which the Trust is a party have been duly and validly authorized and approved by all necessary action on the part of the Trust. Assuming due authorization, execution and delivery by the Purchaser, each of the Acquisition Documents to which the Trust is a party is the legal, valid, and binding obligation of the Trust enforceable by the Purchaser against the Trust in accordance with its terms, except as enforceability may be limited by applicable equitable principles (whether applied in a proceeding at law or in equity) or by bankruptcy, insolvency, reorganization, moratorium, or similar Laws affecting creditors' rights generally, by the exercise of judicial discretion in accordance with general equitable principles, and by equitable defenses that may be applied to the remedy of specific performance. Neither the execution or delivery by the Trust of any of the Acquisition Documents to which the Trust is a party will (i) violate the Trust certificate of formation or operating agreement, (ii) violate any provisions of Law or any Order of any court or any Regulatory Authority to which the Trust is subject, or by which the Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest may be bound, (iii) conflict with, result in a breach of, or constitute a Default under any contract to which the Trust is a party or by which it or any of the Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest may be bound, or (iv) result in the creation of any Lien upon any of the Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest.

Section 4.3. Compliance with Laws; Permits and Orders. The Trust is not engaging in any activity or omitting to take any action with respect to the Closing Date Forfeited Fractional Interest or Closing or Non-Closing Date Policies that is or creates a violation of any Law. The Trust possesses all Licenses necessary for the lawful operation of its business as presently conducted and, to the Knowledge of the Trust, is in compliance in all material respects with all such Licenses and all applicable Laws and Orders issued by any court or Regulatory Authority. Trust has never received an opinion or other advice from any legal counsel to the Trust that the Seller's Purchase Agreements were or are subject the federal Securities Act of 1933, as amended.

Section 4.4. Policies and Investors. Exhibit B attached hereto sets forth a true, accurate and complete list of all the Closing Date Policies and the face amount of the death benefits payable under each Closing Date Policy the payment of which the Seller is entitled to receive pursuant to the related Closing Date Forfeited Fractional Interest as of the Closing Date. Exhibit C attached hereto sets forth a true, accurate and complete list of all the Policies, the names of the insured or insureds thereunder, the dates of birth and, as of the Closing Date, the ages, of the insured or insureds thereunder and the face amount of the death benefits payable under each Policy.

Section 4.5. Title to Policies. The Trust validly owns all rights, titles and interests in all the Policies free and clear of all Liens and is the sole named beneficiary of all the Policies.

The Trust, where applicable, has acquired each Policy from a licensed viatical or life settlement provider in compliance with applicable viatical or life settlement laws.

Section 4.6. Tax Matters. The Trust has filed all Tax Returns required to be filed as of the Closing Date and the Trust not violated any federal or state tax Laws.

Section 4.7. Insolvency. The Trust is not insolvent or unable to pay its debts as they become due. The Trust has not filed, nor is the Trust aware, after due inquiry, that anyone has filed or threatened to file against it, any proceeding seeking to adjudicate the Trust insolvent, or seeking the liquidation, winding up, reorganization, arrangement, adjustment, protection, relief, or composition of the Trust or of its debts under any law relating to bankruptcy, insolvency, reorganization, or relief of debtors, or seeking an entry of an order for relief or the appointment of a receiver, trustee, or similar official for the Trust or any of its property, nor has the Trust made any assignment of any property for the benefit of any creditors, nor is there presently existing or threatened any tax or creditor's lien or any other execution, levy, attachment, or other process of law upon the property of the Trust, nor is there any legal process against the Trust or the Trust's property which enjoins the Purchaser from purchasing the Closing Date Forfeited Fractional Interests or the Future Forfeited Fractional Interests from the Seller.

ARTICLE V

REPRESENTATIONS AND WARRANTIES OF PURCHASER

Section 5.1. Organization. The Purchaser is a company duly organized, validly existing, and in good standing under the Laws of the state of New York and has all necessary power and authority to conduct its business, to own, lease, or operate its properties in the places where such business is conducted and such properties are owned, leased, or operated.

Section 5.2. Authority. The Purchaser has full power and authority to enter into each of the Acquisition Documents to which it is a party and to consummate the transactions contemplated hereby and thereby. The execution, delivery and performance by the Purchaser of each of the Acquisition Documents to which the Purchaser is a party have been duly and validly authorized and approved by all necessary action on the part of the Purchaser. Each of the Acquisition Documents to which the Purchaser is a Party are the legal, valid, and binding obligations of the Purchaser enforceable against the Purchaser in accordance with their terms, except as enforceability may be limited by applicable equitable principles or by bankruptcy, insolvency, reorganization, moratorium, or similar Laws affecting creditors' rights generally, and by the exercise of judicial discretion in accordance with equitable principles. Neither the execution and delivery by the Purchaser of any of the Acquisition Documents to which the Purchaser is a party nor the consummation by the Purchaser of the transactions contemplated hereby or thereby will (a) violate the Purchaser's operating agreement, (b) violate any provisions of Law or any Order of any court or any Regulatory Authority to which the Purchaser is subject, or by which its assets are bound, or (c) conflict with, result in a breach of, or constitute a Default under any contract to which the Purchaser is a party or by which its assets or properties are

Section 5.3. Governmental Approval and Consents. No consent, approval, or authorization of or declaration, filing, or registration with any Regulatory Authority is required

in connection with the execution, delivery, and performance by the Purchaser of this Agreement or the consummation of the transactions contemplated hereby.

Section 5.4. Sufficiency of Funds. The Purchaser has sufficient cash on hand or other sources of immediately available funds to enable it to make payment of the Purchase Price and consummate the transactions contemplated by this Agreement.

ARTICLE VI

COVENANTS

Section 6.1. Seller. From and after the Closing Date,

(a) Seller shall immediately provide Purchaser notice and copies of any Litigation and/or governmental inquiries received by Seller or any of its Affiliates involving the Seller, the Trust or are in way related to any of the Policies, Seller's Purchase Agreements, Closing Date Forfeited Fractional Interests, the Future Forfeited Fractional Interests, or this Agreement.

(b) Seller shall immediately notify Purchaser of any Investors that have defaulted in their obligations under their respective Seller's Purchase Agreements and Seller shall provide Purchaser with copies of all correspondence between Seller or the Trust and each such Investor regarding such default.

(c) Seller shall immediately notify Purchaser of Seller's or any of its Affiliates' receipt of notice of any of insurance carrier's intent to rescind or contest any Policies or deny any claims for death benefits payable under any Policies.

(d) Seller shall immediately notify Purchaser of the death of any insured under any Policy and shall provide a copy to Purchaser of each claim made for death benefits under each Policy.

(e) Seller shall not settle any Lawsuits, or enter into any consent order with a Governmental Authority related to any Policy, Seller's Purchase Agreement, Closing Date Forfeited Fractional Interest, Future Forfeited Fractional Interest, or the Trust without the prior written consent of the Purchaser, which consent shall not be unreasonably withheld.

(f) Seller shall not change the Trustee of the Trust without the prior written consent of the Purchaser, which consent shall not be unreasonably withheld.

(g) Seller shall not amend the Trust without the prior written consent of the Purchaser, which consent shall not be unreasonably withheld.

(h) Seller shall timely pay when due all fees owed by Seller to the Trustee as set forth in the trust agreement of the Trust.

(i) Seller shall not voluntarily enter into or cause the Trust to enter into any bankruptcy, rehabilitation, receivership, liquidation or other insolvency proceeding.

(j) Seller shall in good faith fully cooperate with the Purchaser, its Affiliates and the Trustee in order to implement and give effect to all of the transactions contemplated by this Agreement and shall execute and deliver to the Purchaser and the Trustee such other instruments and documents and take such other actions as may be reasonably requested of the Seller from time to time by the Purchaser or the Trustee as necessary to carry out, evidence, and confirm the intended purposes of this Agreement. Seller shall not, directly or indirectly, take action or fail to take any action that is or could be adverse to the Purchaser or any of the Closing Date Forfeited Fractional Interests, the Future Forfeited Fractional Interests acquired by the Purchaser under this Agreement.

Section 6.2. Trustee. From and after the Closing Date,

(a) Upon receipt from the Purchaser on the Closing Date of the Assignment executed by the Seller, the Trustee shall deliver to the Purchaser and the Seller a written confirmation that the Trustee has duly recorded and recognizes the Purchaser as the sole owner of the Closing Date Forfeited Fractional Interests and, upon the Purchaser's acquisition of any Future Forfeited Fractional Interest, will record and recognize the Purchaser as the sole owner of each such Future Forfeited Fractional Interest, on the books and records of the Trust.

(b) Trustee shall notify Purchaser of any lawsuit, governmental inquiry or indemnity related to the Trust or any Policy, Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest.

(c) Trustee shall not make any payments from the assets held by the Trust to Seller or any of its Affiliates in respect of the Closing Date Forfeited Fractional Interests or any Future Forfeited Fractional Interest acquired by the Purchaser.

(d) Trustee shall immediately notify Purchaser of any Investors that have defaulted in their obligations under their respective Seller's Purchase Agreements and Trustee shall provide Purchaser with copies of all correspondence between the Trust and each such Investor regarding such default.

(e) Trustee shall record and recognize the Purchaser as the sole owner of all Future Forfeited Fractional Interests on the books and records of the Trust.

(f) Trustee shall immediately notify Purchaser of Trustee's receipt of notice of any insurance carrier's intent to rescind any Policies or deny any claims for death benefits payable under any Policies.

(g) Trustee shall immediately notify Purchaser of the death of any insured under any Policy and shall provide a copy to Purchaser of each claim made for death benefits under each Policy.

Section 6.3. Purchaser. Purchaser shall notify Seller of Purchaser's intent not to make premium payments due under Policies in accordance with Section 2.2(c) herein.

ARTICLE VII

SURVIVAL AND INDEMNIFICATION

Section 7.1. Survival.

(a) All the representations and warranties of the Seller and the Trust contained in this Agreement, and in each case, all claims and causes of action of the Purchaser Indemnified Parties with respect to any breach of such representations and warranties of the Seller, shall survive the Closing Date and terminate and be of no further force or effect until all of the Maturities for all Closing Date Forfeited Fractional Interests and all Future Forfeited Fractional Interests have been collected in full by the Purchaser Agreement. (the "Survival Termination Date"). All of the Seller's and Trust's Covenants and all of the Covenants of the Purchaser shall be terminated when payment for all of the Maturities for all Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests have been received in full by Purchaser.

(b) If a Claim Notice meeting the requirements of Section 7.4 hereof with respect to indemnification under Section 7.2 hereof or Section 7.3 hereof shall have been given pursuant to Section 7.4 hereof within the applicable survival period, the representations, warranties, covenants and agreements that are the subject of such Indemnification Claim shall survive with respect to such Indemnification Claim solely for purposes of its resolution in accordance with the terms hereof.

Section 7.2. Indemnification by Purchaser. Subject to Section 7.6 hereof, the Purchaser shall indemnify, defend and hold harmless the Seller and its successors and assigns (collectively, the "Seller Indemnified Parties" and individually, a "Seller Indemnified Party") from any Losses incurred by or asserted against any of the Seller Indemnified Parties, to the extent resulting from or relating to (a) any breach of any representation or warranty made by the Purchaser contained in Article IV hereof by virtue of its failure to be true and correct and (b) any breach of any covenant or agreement of the Purchaser contained in this Agreement.

Section 7.3. Indemnification by the Seller. Subject to Section 7.6 hereof, the Seller shall indemnify, defend and hold harmless the Purchaser and its Affiliates and the heirs, successors and assigns of the foregoing Persons (collectively, the "Purchaser Indemnified Parties", individually, a "Purchaser Indemnified Party" and together with the Seller Indemnified Parties, the "Indemnified Parties") from any Losses incurred by or asserted against any of the Purchaser Indemnified Parties, solely to the extent directly resulting from or related to (a) any breach of any representation or warranty made by the Seller Parties contained in Article III herein by virtue of its failure to be true and correct on and as of the date hereof, (b) any breach of any covenant or agreement of the Seller, or the Trust or the Trustee based on instructions from the Seller or any Person acting on behalf of the Seller, contained in this Agreement, and (c) any claim made against the Purchaser by any Investor and/or former owner of a Closing Date Forfeited Fractional Interest or Future Forfeited Fractional Interest in respect of acts or omissions

by the Seller, or the Trust or the Trustee based on instructions from the Seller or any Person acting on behalf of the Seller, arising before the Closing Date. The Purchaser or its assignee may set off any Losses for which the Seller is obligated to indemnify the Purchaser or its assignee under this Article VII against any amounts payable by the Purchaser to the Seller under Section 2.2(b) hereof.

Section 7.4. Claims.

(a) No Indemnified Party shall be entitled to indemnification for or against any Losses unless it has given to the party from whom indemnification is sought (the "Indemnifying Party") a written claim notice relating to such Losses (a "Claim Notice"). The Claim Notice shall be given promptly (and in any event within ten (10) Business Days) after the Indemnified Party becomes aware of the facts indicating that a claim for indemnification may be warranted and shall state in reasonable detail, to the extent reasonably available at such time, the nature of the claim, identify the sections of this Agreement which form the basis for such claim, attach copies of all material written evidence thereof received from a third party to the date of such notice and set forth the estimated amount of the Losses that have been or may be sustained by an Indemnified Party relating to such claim to the extent reasonably estimable. The failure of any Indemnified Party to give a Claim Notice shall not relieve the Indemnifying Party of its obligations under this Article VII, except to the extent that the Indemnifying Party is actually and materially prejudiced by the failure of such Indemnified Party to give such Claim Notice.

(b) If a Claim Notice relates to a claim, action, suit, proceeding or demand asserted by a Person who is not a party hereto or its Affiliate (or a successor thereof) (a "Third Party Claim"), the Indemnifying Party may, by written notice to the Indemnified Party within ten (10) Business Days following the Indemnifying Party's receipt of notice of such Third Party Claim through counsel of its own choosing, assume the defense and investigation of such Third Party Claim; provided, that any Indemnified Party shall be entitled to participate in any such defense with counsel of its own choice at its own expense, unless the Third Party Claim involves conflicts of interest or substantially different defenses for the Indemnified Party and the Indemnifying Party, in which case the Indemnifying Party shall be liable for the recoverable fees and expenses of one legal counsel of the Indemnified Party. If the Indemnifying Party elects to assume the defense and investigation of such Third Party Claim, it shall, no later than fifteen (15) days following its receipt of the Claim Notice notify the Indemnified Party in writing of its assumption of the defense and investigation of such Third Party Claim. If the Indemnifying Party fails to take reasonable steps necessary to defend diligently the action or proceeding after notifying the Indemnified Party of its assumption of the defense and investigation of such Third Party Claim, the Indemnified Party may assume such defense, and the reasonable fees of its attorneys and other advisors will be covered by the indemnity provided for in this Article VII upon determination of the Indemnifying Party's indemnity obligations. The Indemnifying Party shall not, without the prior written consent of the Indemnified Party, which consent shall not be unreasonably withheld, delayed or conditioned, settle, compromise or discharge any pending or threatened Third Party Claim in respect of which indemnification may be sought

hereunder (whether or not the Indemnified Party is an actual or potential party to such action or claim) or consent to the entry of any judgment (A) which does not, to the extent that an Indemnified Party may have any liability with respect to such action or claim for which it is entitled to indemnification hereunder, include as an unconditional term thereof the delivery by the claimant or plaintiff to the Indemnified Party of a written release from all liability in respect of such Third Party Claim, (B) which involves any injunctive relief or other equitable remedy against the Indemnified Party with respect to such action or claim or (C) which includes a statement or admission of fault, culpability or failure to act by or on behalf of the Indemnified Party. If the Indemnifying Party does not notify the Indemnified Party within thirty (30) days following its receipt of the Claim Notice that it desires to assume the defense and investigation of such Third Party Claim, then the Indemnifying Party shall have the right to participate in any such defense at its sole cost and expense. The Indemnified Party may not compromise, settle or discharge any Third Party Claim without the prior written consent of the Indemnifying Party unless the sole relief granted is equitable relief for which the Indemnifying Party would have no liability or to which the Indemnifying Party would not be subject. The Indemnified Party and the Indemnifying Party shall make reasonably available to each other and their respective agents and Representatives all relevant business records and other documents available to them that are necessary or appropriate for the defense of any Third Party Claim, subject to any bona fide claims of attorney-client privilege, and each of the Indemnifying Party and the Indemnified Party shall use its reasonable efforts to assist, and to cause the employees of such party to assist, in the defense of such Third Party Claim.

Section 7.5. Characterization of Indemnification Payments. Unless otherwise required by applicable Law, all indemnification payments made by any of the Seller Parties or the Purchaser under this Article VII shall be treated for all Tax purposes as adjustments to the Purchase Price.

Section 7.6. Certain Indemnification Matters. The amount of any Losses sustained by an Indemnified Party shall be reduced (i) by any amount actually received by such Indemnified Party or its Affiliates (net of deductibles, co-payments or other costs actually and reasonably incurred by the Indemnified Party (including increased premiums on such third party insurance policies to the extent attributable to the payment of such claims)) with respect thereto under any insurance coverage relating thereto (other than any reinsurance provided by an Affiliate of such Indemnified Party), net of all out-of-pocket costs and expenses reasonably incurred by such Indemnified Party in obtaining such amounts, or (ii) by any amount actually received by such Indemnified Party or its Affiliates with respect thereto from any non-Affiliated Person alleged to be responsible for any Losses, net of all out-of-pocket costs and expenses reasonably incurred by such Indemnified Party in obtaining such amounts. The Indemnified Parties shall use commercially reasonable efforts to collect any amounts recoverable from non-Affiliated Persons (other than under third party insurance policies) relating to Losses sustained by such Indemnified Party; provided, that any failure of such Indemnified Parties to use such commercially reasonable efforts shall not relieve any Indemnifying Party from any obligation under this Article VII, including any obligation to make any payment to an Indemnified Party. If the Indemnified Party or its Affiliates actually receive any amounts under applicable Third Party insurance policies, or from any non-Affiliated Person alleged to be responsible for any Losses, in each case in connection with a matter giving rise to an indemnification payment hereunder, but subsequent to

such indemnification payment by the Indemnifying Party, then such Indemnified Party shall promptly reimburse the Indemnifying Party for any indemnification payment actually made by such Indemnifying Party to the Indemnified Party with respect to the applicable Loss up to the amount actually received or realized (net of deductibles and co-payments attributable to such additional amounts or other costs actually and reasonably incurred by the Indemnified Party (including increased premiums on such third party insurance policies to the extent attributable to the payment of such claims)).

(a) Except with respect to Taxes, in the event of payment by or on behalf of any Indemnifying Party to any Indemnified Party pursuant to a claim or demand in a Claim Notice, such Indemnifying Party shall be subrogated to and shall stand in the place of such Indemnified Party as to any events or circumstances in respect of which such Indemnified Party may have any right, defense or claim relating to such claim or demand against any claimant or plaintiff asserting such claim or demand. Such Indemnified Party shall cooperate with such Indemnifying Party in a reasonable manner, and at the cost of such Indemnifying Party, in presenting any subrogated right, defense or claim.

(b) In the event any Legal Action for indemnification under this Article VII has been finally determined, the amount of such final determination shall be paid if the Indemnified Party is a (i) Seller Indemnified Party, by the Purchaser to the Seller Indemnified Party, and (ii) the Purchaser Indemnified Party, by the Seller Parties to the Purchaser Indemnified Party, in each case upon demand by wire transfer of immediately available funds, to an account or accounts designated by the Indemnified Party in writing. A Legal Action, and the liability for and amount of damages therefor, shall be deemed to be "finally determined" for purposes of this Article VII when the Parties have so determined by mutual agreement or, if disputed, when a final and non-appealable Governmental Order has been entered with respect to such Legal Action.

Section 7.7. Exclusive Remedy. Subject to the next sentence and except for claims for injunctive relief or specific performance under Section 8.15, the indemnification provisions in this Article VII shall be, in the absence of fraud, the sole and exclusive remedy for any breach of any representation or warranty or any covenant or agreement contained in this Agreement. This Article VII shall become effective immediately following the Closing Date.

ARTICLE VIII

MISCELLANEOUS

Section 8.1. Fees and Expenses. The Seller and the Purchaser each shall pay their respective fees and expenses in connection with the transactions contemplated by this Agreement. The Seller shall pay any fees and expenses in connection with the prepayment, release, satisfaction or removal of any Liens affecting the Closing Date Forfeited Fractional Interests or Future Forfeited Fractional Interests.

Section 8.2. Inspection of Seller's Books and Records. From the date of hereof until all Maturities for all the Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests acquired by Purchaser under this Agreement have been collected in full by

Purchaser, the Seller and Trust shall afford to the Purchaser, its counsel, accountants and other representatives, reasonable access and in a manner so as not to interfere with the normal business operations of the Seller, to the Books and Records of the Seller and the Trust, and shall furnish the Purchaser all information related to the transactions contemplated by this Agreement.

Section 8.3. Public Announcements. The Seller and the Purchaser will not issue any press releases or otherwise making any public statements or filings with governmental entities with respect to this Agreement or the transactions contemplated hereby.

Section 8.4. Notices. All notices, requests, demands, and other communications hereunder shall be in writing (which shall include communications by telex and telephonic facsimile) and shall be delivered (a) in person or by courier or overnight service, (b) mailed by first class registered or certified mail, postage prepaid, return receipt requested, or (c) by facsimile transmission, as follows:

If to Seller:

Pacific West Capital Group, Inc.
1901 Avenue of the Stars, Suite 680
Los Angeles, CA 90067
Attn: Andrew B. Calhoun, IV
Telephone: (310) 578-6343
Facsimile: (310) 578-6443

with a copy (which shall not constitute notice to Seller) to:

Greenberg Taurig LLP
2200 Ross Ave, Suite 5200
Dallas, Texas 75201
2200 Ross Ave, Suite 5200
Attn: Jason S. Lewis, Esq.
Telephone: (214) 665-3606
Facsimile: (214) 665-3601

If to Purchaser:

Andrew Plevin
Co-CEO
BroadRiver Asset Management, L.P.
350 Fifth Avenue, Suite 4215
New York, NY 10118
Telephone: (212) 486-0600
Facsimile: (877) 323-7648

with a required copy (which shall not constitute notice to Purchaser) to:

Locke Lord LLP
Terminus 200, Suite 1200

3333 Piedmont Road, NE,
Atlanta, Georgia 30305
Attention: Brian T. Casey, Esq.
Telephone: (404) 870-4638
Facsimile: (404) 806-5638

or to such other address as the Parties may designate in writing to the other in accordance with this Section 10.3. Any Party may change the address to which notices are to be sent by giving written notice of such change of address to the other parties in the manner above provided for giving notice. If delivered personally or by courier, the date on which the notice, request, instruction or document is delivered shall be the date on which such delivery is made and if delivered by facsimile transmission or mail as aforesaid, the date on which such notice, request, instruction or document is received shall be the date of delivery.

Section 8.5. Assignment. This Agreement shall not be assignable by any of the Seller without the written consent of all the other Purchaser. The Purchaser may assign this Agreement and its rights and remedies created hereunder to any Person without the consent of or notice to the Seller. From and after any such assignment, the word "Purchaser" shall mean such assignee.

Section 8.6. No Benefit to Others. The representations, warranties, covenants, and agreements contained in this Agreement are for the sole benefit of the Parties and, in the case of Article VII hereof, the Purchaser Indemnitees and the Seller Indemnified Parties, and their respective heirs, executors, administrators, legal representatives, successors and assigns, and they shall not be construed as conferring any Third Party beneficiary or any other rights on any other Persons.

Section 8.7. Equal Preparation. Neither this Agreement nor any uncertainty or ambiguity herein shall be construed or resolved against the Purchaser or the Seller, whether under any rule of construction or otherwise. No Party to this Agreement shall be considered the draftsman. On the contrary, this Agreement has been reviewed, negotiated and accepted by all Parties and their attorneys and shall be construed and interpreted according to the ordinary meaning of the words so as fairly to accomplish the purposes and intentions of all the Parties.

Section 8.8. Counterparts. This Agreement may be executed in multiple counterparts, all of which shall be considered one and the same Agreement, and shall become effective when one counterpart has been signed by each Party and delivered to the other Parties.

Section 8.9. Integration of Agreement. This Agreement, the Schedules, the Exhibits and the other Acquisition Documents constitute the entire agreement among the Parties relating to the subject matter hereof and supersede all prior agreements, oral and written, between the Parties with respect to the subject matter hereof.

Section 8.10. Waivers. Neither this Agreement, nor any provision hereof, may be changed, waived, discharged, supplemented, or terminated orally, but only by an agreement in writing signed by the Party against which the enforcement of such change, waiver, discharge or termination is sought. The failure or delay of any Party at any time or times to require

performance of any provision of this Agreement shall in no manner affect its right to enforce that provision. No single or partial waiver by any Party of any condition of this Agreement, or the breach of any term of this Agreement or the inaccuracy or warranty of this Agreement, whether by conduct or otherwise, in any one or more instances shall be construed or deemed to be a further or continuing waiver of any such condition, breach or inaccuracy or a waiver of any other condition, breach or inaccuracy.

Section 8.11. Time of Essence. Time is of the essence in this Agreement.

Section 8.12. Governing Law. Regardless of any conflict of law or choice of law principles that might otherwise apply, the Parties agree that this Agreement shall be governed by and construed in all respects in accordance with the laws of the State of New York. The Parties agree and acknowledge that the State of New York has a reasonable relationship to the Parties and/or this Agreement. As to any dispute, claim, or litigation arising out of or relating in any way to this Agreement or the transaction at issue in this Agreement, the Parties hereby agree and consent to be subject to the exclusive jurisdiction of the United States District Court for the Southern District of New York. If jurisdiction is not present in federal court, then the Parties hereby agree and consent to the exclusive jurisdiction of the state courts of New York County, New York. Each Party hereby irrevocably waives, to the fullest extent permitted by Law, (a) any objection that it may now or hereafter have to laying venue of any suit, action or proceeding brought in such court, (b) any claim that any suit, action or proceeding brought in such court has been brought in an inconvenient forum, and (c) any defense that it may now or hereafter have based on lack of personal jurisdiction in such forum.

Section 8.13. Partial Invalidity. Whenever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable Law, but in case any one or more of the provisions contained in this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions of this Agreement, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision or provisions had never been contained herein unless the deletion of such provision or provisions would result in such a material change as to cause completion of the transactions contemplated hereby to be unreasonable. To the extent the deemed deletion of the invalid, illegal or unenforceable provision or provisions is reasonably likely to have a Material Adverse Effect, the Parties shall endeavor in good faith to replace the invalid, illegal or unenforceable provisions with valid provisions the economic effect of which comes as close as practicable to that of the invalid, illegal or unenforceable provisions.

Section 8.14. WAIVER OF JURY TRIAL. EACH PARTY HERETO ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY HEREBY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT SUCH PARTY MAY HAVE TO A TRIAL BY JURY FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE BREACH, TERMINATION OR VALIDITY THEREOF OR ANY TRANSACTIONS CONTEMPLATED BY THIS AGREEMENT. EACH PARTY HERETO CERTIFIES AND ACKNOWLEDGES THAT (A) NONE OF THE OTHER PARTIES NOR ITS REPRESENTATIVES, AGENTS OR ATTORNEYS HAVE REPRESENTED, EXPRESSLY

OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE FOREGOING WAIVER, (B) EACH PARTY HERETO UNDERSTANDS AND HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER, (C) EACH PARTY HERETO MAKES THIS WAIVER VOLUNTARILY AND (D) EACH PARTY HERETO HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS OF THIS SECTION 10.13. ANY PARTY HERETO MAY CONFIDENTIALLY FILE AN ORIGINAL COUNTERPART OR A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY.

Section 8.15. Specific Performance. The Parties agree that irreparable harm would occur if any of the provisions of this Agreement were not performed in accordance with their specific terms on a timely basis or were otherwise breached. It is accordingly agreed that, without posting bond or other undertaking, the Parties shall be entitled to injunctive or other equitable relief to prevent breaches of this Agreement and to enforce specifically the terms and provisions of this Agreement in any court of competent jurisdiction, this being in addition to any other remedy to which they are entitled at law or in equity. In the event that any such action is brought in equity to enforce the provisions of this Agreement, no Party will allege, and each party hereto hereby irrevocably waives the defense or counterclaim, that there is an adequate remedy at law. The Parties further agree that (a) by seeking any remedy provided for in this Section 10.14, a party hereto shall not in any respect waive its right to seek any other form of relief that may be available to such party hereto under this Agreement and (b) nothing contained in this Section 10.14 shall require any party hereto to institute any action for (or limit such party's right to institute any action for) injunctive relief or specific performance under this Section 10.14 before exercising any other right under this Agreement.

Section 8.16. No Insolvency Proceedings. The Seller, by entering into this Agreement, hereby covenants and agrees that it will not at any time institute against the Trust, or solicit or incite any other Person to institute for the purpose of joining in any such institution against the Trust, any bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings, or other proceedings under any United States federal or state bankruptcy or similar law. The Trust, by entering into this Agreement, hereby covenants and agrees that it will not at any time institute against the Seller, or solicit or incite any other Person to institute for the purpose of joining in any such institution against the Seller, any bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings, or other proceedings under any United States federal or state bankruptcy or similar law. This Section shall survive the performance and termination of this Agreement.

(signatures appear on the following page)

IN WITNESS WHEREOF, each Party has caused this Agreement to be executed under seal on its behalf by its duly authorized officers, all as of the day and year first above written.

PURCHASER:

COOK STREET MASTER TRUST

By: Brighton Trustees, LLC
Its: Trustee

By:  *by AEF*
Name: Andrew Plevin
Its: Managing Member

SELLER:

PACIFIC WEST CAPITAL GROUP, INC.

By: _____
Name: Andrew B. Calhoun, IV
Title: CEO and President

TRUST:

PWCG TRUST, only with respect to Article IV and Section 6.2

By: Mills, Potoczak & Company
Its: Trustee

By: _____
Name: William M. Potoczak
Its: _____

ATL 555426v.12

SIGNATURE PAGE

IN WITNESS WHEREOF, each Party has caused this Agreement to be executed under seal on its behalf by its duly authorized officers, all as of the day and year first above written.

PURCHASER:

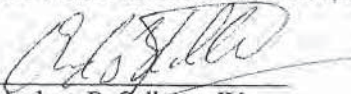
COOK STREET MASTER TRUST

By: Brighton Trustees, LLC
Its: Trustee

By: _____
Name: Andrew Plevin
Its: Managing Member

SELLER:

PACIFIC WEST CAPITAL GROUP, INC.

By: 
Name: Andrew B. Calhoun, IV
Title: CEO and President

TRUST:

PWCG TRUST, only with respect to Article IV and Section 6.2

By: Mills, Potoczak & Company
Its: Trustee

By: _____
Name: William M. Potoczak
Its: _____

ATJ, 555426v.12

SIGNATURE PAGE

IN WITNESS WHEREOF, each Party has caused this Agreement to be executed under seal on its behalf by its duly authorized officers, all as of the day and year first above written.

PURCHASER:

COOK STREET MASTER TRUST

By: Brighton Trustees, LLC
Its: Trustee

By: _____
Name: Andrew Plevin
Its: Managing Member

SELLER:

PACIFIC WEST CAPITAL GROUP, INC.

By: _____
Name: Andrew B. Calhoun, IV
Title: CEO and President

TRUST:

PWCG TRUST, only with respect to Article IV and Section 6.2

By: Mills, Potoczak & Company
Its: Trustee

By: William M Potoczak
Name: William M. Potoczak
Its: President

EXHIBIT A

Form of Assignment

This Assignment is made on July 6, 2017, by Pacific West Capital Group Inc., a California corporation (the "Seller"), to Cook Street Master Trust, a New York common law trust (the "Purchaser"), pursuant to that certain Trust Beneficial Interests Purchase and Sale Agreement by and among the Seller and the Purchaser (hereinafter the "Agreement") dated as of July 6, 2017. All capitalized terms used, but not defined, herein have their respective meanings under the Agreement.

In consideration of the agreements, provisions, and covenants herein and in the Agreement, and for good and other valuable consideration, the receipt of which is hereby acknowledged by the Seller, the Seller hereby irrevocably and unconditionally sells, conveys, transfers, sets-over, delivers and assigns by way of assignment and otherwise to Purchaser all of the Seller's interests, rights, powers and privileges, in and to all the Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests free and clear of all Liens. The Seller hereby warrants to the Purchaser and its successors and assigns that (a) the Seller has good, valid and marketable title in and to all the Closing Date Forfeited Fractional Interests and the rights to acquire under the Seller's Purchase Agreements all the Future Forfeited Fractional Interests and (b) the Purchaser will obtain good, valid and marketable title in and to all the Future Forfeited Fractional Interests when and if they arise. Seller hereby agrees to indemnify, defend and hold harmless the Purchaser and its successors and assigns, at the Seller's sole cost and expense, against any and all claims or challenges made by any Person to the Purchaser's rights, titles and interests in and to all the Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests. The Seller shall do, execute and deliver, or will cause to be done, executed and delivered, all such further deeds, acts, transfers, assignments, conveyances, and assurances conveying and confirming unto the Purchaser and its successors and assigns all rights, titles and interests of the Purchaser in and to the Closing Date Forfeited Fractional Interests and Future Forfeited Fractional Interests hereby, transferred, assigned, delivered and conveyed to the Purchaser as the Purchaser or its successors and assigns shall reasonably require. This Assignment is tendered by the Seller pursuant to the Agreement to implement the transactions therein described.

This Assignment shall be binding on and insure to the Seller, Purchaser and their respective heirs, successors and permitted assigns, and each of the Purchaser and its successors and assigns shall be an express third party beneficiary of this Assignment. Regardless of any conflict of law or choice of law principles that might otherwise apply, this Assignment shall be governed by and construed in all respects solely in accordance with the laws of the State of New York.

[signature appears on the following page]

EXHIBIT A

ATL 555426v.12

IN WITNESS WHEREOF, Seller has executed and delivered this Assignment as of the day and
year first written above.

PACIFIC WEST CAPITAL GROUP, INC

By: _____

Name: Andrew B. Calhoun IV

Title: CEO and President

ATL 555426v.12

EXHIBIT A

EXHIBIT B

Closing Date Forfeited Interests

ATL 555426v.12

SELLER'S SCHEDULES

Defaulted Death Benefit	Life Insurance Comp.	Last 4 Digits of Policy #	Annual Billing Date
\$ 262,500.00	TransAmerica	1928	6/26/2017
\$ 882,331.95	First Colony	5463	5/24/2017
\$ 353,581.92	Jackson National	6716	5/24/2017
\$ 240,000.00	Jackson National	6726	4/21/2017
\$ 476,605.50	Pacific Life	3790	6/26/2017
\$ 223,608.00	Jefferson Pilot	7558	5/24/2017
\$ 170,123.30	Pacific Life	4800	5/24/2017
\$ 402,915.00	American General	862L	4/21/2017
\$ 295,351.82	New York Life	0246	4/21/2017
\$ 141,282.50	West Coast Life	2456	5/24/2017
\$ 147,636.00	Lincoln	0002	4/21/2017
\$ 673,483.75	Lincoln	9397	4/21/2017
\$ 609,875.00	Lincoln	1378	4/21/2017
\$ 1,358,404.47	Lincoln	8472	5/24/2017
\$ 302,637.50	American General	59NL	10/12/2016
\$ 137,427.43	American General	82NL	7/15/2016
\$ 861,913.97	Aetna	5253	5/24/2017
\$ 500,859.00	Pacific Life	6630/1870	6/26/2017
\$ 200,155.00	Lincoln	2131	4/21/2017
\$ 175,000.00	ING	626D	4/21/2017
\$ 538,909.17	United of Omaha	0777	5/24/2017
\$ 307,548.37	United of Omaha	1273	5/24/2017
\$ 208,990.00	North American	0840	4/21/2017
\$ 1,661,942.25	First Colony	7592	5/24/2017
\$ 724,500.00	Sun Life	7134	6/26/2017
\$ 299,250.00	John Hancock	1846	5/24/2017
\$ 682,500.00	Mass Mutual	9122	1/23/2017
\$ 450,576.00	MONY	0379	10/12/2016
\$ 126,095.00	TransAmerica	3458	3/17/2017
\$ 176,459.33	TransAmerica	4274	3/17/2017
\$ 50,414.00	North American	0850	4/21/2017
\$ 70,618.00	North American	3880	4/21/2017
\$ 74,866.00	North American	3890	4/21/2017
\$ 578,974.55	Pacific Life	9430	5/24/2017
\$ 100,000.00	AXA Equitable	3209	6/26/2017
\$ 2,783,636.48	American General	492L	6/26/2017
\$ 310,638.62	Columbus Life	152U	7/15/2016
\$ 1,957,326.58	Jefferson Pilot	3343	8/16/2016
\$ 2,416,963.67	Jefferson Pilot	5043	8/16/2016
\$ 69,938.00	Jefferson Pilot	4084	8/25/2016
\$ 29,000.00	Lincoln	9831	2/18/2017

\$	645,537.50	West Coast	9145	2/18/2017
	\$1,795,954.94	AXA Equitable	6776	10/12/2016
\$	314,269.23	Lincoln National	2128	10/12/2016
\$	157,500.00	Pacific Life	3390	12/9/2016
\$	228,053.80	Sun Life Financial	3988	12/16/2016
\$	511,000.00	West Coast	0887	1/17/2017
\$	2,519,002.25	Lincoln National	3107	1/23/2017

\$28,206,155.85

Premium Amount Payable as of Closing	Premium Amount Due at Closing
\$ 19,215.00	
\$ 89,998.72	
\$ 25,139.54	
\$ 16,944.00	
\$ 33,549.82	
\$ 27,434.54	\$ 10,853.77
\$ 14,393.00	
\$ 28,790.59	\$ 13,293.62
\$ 14,856.11	
\$ 5,086.08	
\$ 13,372.56	\$ 7,181.49
\$ 56,671.02	\$ 24,525.25
\$ 39,526.54	\$ 44,798.44
\$ 124,456.44	
\$ 8,028.22	
\$ 3,981.73	
\$ 47,891.12	\$ 22,615.53
\$ 60,272.49	\$ 46,125.25
\$ 25,779.96	
\$ 17,780.00	
\$ 32,336.64	
\$ 18,610.87	
\$ 25,228.97	\$ 2,483.72
\$ 162,366.30	\$ 63,855.28
\$ 68,972.40	
\$ 22,239.26	
\$ 32,760.00	
\$ 27,575.50	
\$ 11,348.55	
\$ 18,618.70	
\$ 6,086.30	
\$ 6,973.06	
\$ 7,392.38	
\$ 21,184.86	
\$ 4,515.23	
\$ 89,167.35	
\$ 11,732.14	
\$ 92,505.91	
\$ 113,899.77	
\$ 3,473.22	
\$ 1,433.46	

\$	83,060.48
\$	164,616.78
\$	25,693.56
\$	7,644.00
\$	9,155.81
\$	22,611.75
\$	107,494.92

\$	1,871,865.65	\$	235,732.35
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EXHIBIT C

Closing Date Policies

ATL 555426v.12

SELLER'S SCHEDULES

Insurance Company	Policy Number	Last 4 Policy Num	Defaulted Face	Issue Date	Insured 1	SSN	Date of Birth	Current Age	Insured 2	SSN	Date of Birth	Current Age	Face Value	Pymnt Date
Transamerica Occidental	93291228	1928	\$	782,500.00	02/26/95	Cecilia Solinga		87	N/A			N/A	\$1,000,000.00	07/20/05
First Tobacco	2155463	5463	\$	882,331.95	04/10/95	Robert Rittenhouse		92	Edithann Rittenhouse			N/A	\$2,000,000.00	04/10/05
Southwestern Life	6004266725	6725	\$	240,000.00	06/20/89	Lester M. Hutto		90	N/A			N/A	\$1,000,000.00	10/01/05
Transamerica Occidental	92523458	3458	\$	126,093.00	10/01/96	Clinton Mann		92	Geraldine M. Mann			N/A	\$1,000,000.00	10/01/05
Southwestern Life	6004246716	6716	\$	353,351.92	06/20/89	Lester M. Hutto		90	N/A			N/A	\$1,000,000.00	10/01/05
Pacific Life	VF31111790	3790	\$	476,805.50	02/24/01	Harry H. Benbaum		90	Harriet Benbaum			N/A	\$4,000,000.00	03/24/06
Jefferson Pilot	506067558	7558	\$	223,608.00	02/12/02	Harriet Benbaum		90	N/A			N/A	\$379,000.00	N/A
Pacific Life	1427114400	4400	\$	170,123.30	05/05/03	Harry H. Benbaum		90	Harriet Benbaum			N/A	\$1,000,000.00	02/14/06
American General	A101206621	8621	\$	400,915.00	06/05/88	Diane Semcken		96	N/A			N/A	\$2,760,456.00	06/05/06
New York Life	62670246	246	\$	295,351.82	07/28/03	Esther Levon		90	N/A			N/A	\$1,000,000.00	07/28/06
West Coast Life	2016392456	2456	\$	141,282.50	03/22/03	Jerry Spillman		89	Patricia Spillman			N/A	\$500,000.00	03/22/06
Jefferson Pilot	JF5400002	2	\$	147,636.00	11/07/00	Raymond Gelgar		89	Beatrice Gelgar			N/A	\$1,000,000.00	11/07/06
Jefferson Pilot	JF5129393	9393	\$	673,483.75	01/16/01	Raymond Gelgar		89	Beatrice Gelgar			N/A	\$1,375,000.00	N/A
Jefferson Pilot	536001376	1376	\$	609,875.00	01/16/01	Raymond Gelgar		89	Beatrice Gelgar			N/A	\$3,400,000.00	N/A
Jefferson Pilot	JG5278472	8472	\$	1,358,404.47	01/28/03	Gray Ballman		93	Maecord Ballman			N/A	\$3,900,000.00	N/A
Jefferson Pilot	JF5004004	4004	\$	69,838.00	12/16/97	Jacob H. Berg (Jack)		87	Carol L. Berg			N/A	\$5,000,000.00	12/21/07
Jefferson Pilot	JF4423343	2343	\$	1,917,326.58	12/21/96	Jacob H. Berg (Jack)		87	Carol L. Berg			N/A	\$5,000,000.00	12/21/07
American General	UV00278291	8291	\$	137,427.43	11/09/00	Stanley Silverstein		89	Raine Silverstein			N/A	\$1,875,000.00	11/09/07
American General	UV0022591	5591	\$	302,637.50	02/18/00	Stanley Silverstein		89	Raine Silverstein			N/A	\$1,900,000.00	02/18/08
Aetna	Q1575253	5253	\$	861,913.97	07/07/95	Stanley Silverstein		89	Raine Silverstein			N/A	\$1,691,718.00	02/01/07
Jefferson Pilot	JF4425041	5041	\$	2,416,563.67	12/12/96	Jacob H. Berg (Jack)		87	Carol L. Berg			N/A	\$4,699,204.00	12/12/07
Columbus Life	CM50121521	1521	\$	316,628.62	11/09/04	Dwayne Ehrlich		87	Shirley Ehrlich			N/A	\$1,000,000.00	11/09/07
Pacific Life	2A33266630 (old #)	6630	\$	300,899.00	01/28/00	Virginia M. Verlier		93	N/A			N/A	\$1,300,000.00	01/28/08
Lincoln National	JF5512131	2131	\$	800,155.00	05/06/05	James H. Lorenz		93	N/A			N/A	\$900,000.00	05/06/08
American General	4000345	2451	\$	-	12/25/91	Symour Benson		90	Doris Benson			N/A	\$2,000,000.00	12/25/07
West Coast Life	20164091457 / 20064290	9145	\$	645,537.50	08/04/02/08/06	Herold B. Russ		86	N/A			N/A	\$750,000.00	06/04/08
MDNY	20164091457	379	\$	450,576.00	07/01/03	Alice Curbing		86	N/A			N/A	\$1,000,000.00	07/01/08
American General Life	U100034921	4921	\$	2,783,636.48	10/14/05	Marion F. Johnson		89	N/A			N/A	\$6,000,000.00	10/14/08
MetLife	RL30402620	6260	\$	175,000.00	05/08/05	James H. Lorenz		93	N/A			N/A	\$500,000.00	05/08/08
Pacific Life	1A77109430	9430	\$	578,994.55	06/05/01	Richard H. Rindels		90	Joan M. Rindels			N/A	\$1,320,000.00	N/A
United Of Omaha	BU1060772	772	\$	538,909.17	09/14/98	Sidney S. Blank		90	Francis Singer-Blank			N/A	\$932,000.00	N/A
United Of Omaha	BU1061273	1273	\$	307,548.37	09/14/98	Sidney S. Blank		90	Francis Singer-Blank			N/A	\$2,000,000.00	04/12/09
Sun Life Financial	020233986	3986	\$	278,053.80	04/12/06	Marion Slavin		87	N/A			N/A	\$2,500,000.00	05/12/08
Mass Mutual	15609122	7122	\$	682,500.00	05/07/06	Frank J. Lynch		87	Patricia Lynch			N/A	\$2,500,000.00	05/07/09
INGRelevant	RL3022432W	432W	\$	-	01/07/04	Gilbert L. Ashar		85	Carol M. Ashar			N/A	\$950,000.00	06/02/08
Protective Life	800288506	8806	\$	-	11/08/97	Billy B. Wonsack		85	Genevieve Wonsack			N/A	\$1,840,000.00	06/25/08
Lincoln National Life	7225811	9811	\$	29,000.00	06/09/06	Theodore Dyke		88	Lea Dyke			N/A	\$800,000.00	06/19/08
Transamerica Occidental	60029865	9865	\$	-	12/11/98	Twine Brown		85	Joanne Brown			N/A	\$300,000.00	05/12/08
John Hancock	58612500	1500	\$	-	02/24/99	William L. Harrington		84	N/A			N/A	\$875,000.00	07/15/08
North American for Life & Health	1011260640	840	\$	208,990.00	07/11/90	William D. Bain Jr.		91	N/A			N/A	\$416,667.00	07/11/09
North American for Life & Health	1011260650	950	\$	50,414.00	07/11/90	William D. Bain Jr.		91	N/A			N/A	\$416,667.00	07/11/09
North American for Life & Health	1011260660	860	\$	-	07/11/90	William D. Bain Jr.		91	N/A			N/A	\$416,667.00	07/11/09
North American for Life & Health	1011323820	3820	\$	-	08/07/90	William D. Bain Jr.		91	N/A			N/A	\$583,333.00	08/07/09
North American for Life & Health	1011323830	3830	\$	70,618.00	08/07/90	William D. Bain Jr.		91	N/A			N/A	\$583,333.00	08/07/09
North American for Life & Health	1011323890	3890	\$	34,866.00	08/07/90	William D. Bain Jr.		91	N/A			N/A	\$583,333.00	08/07/09
First Colony/Genevieve	2722592	7592	\$	1,661,942.25	03/08/97	Oscar G. Goren		94	Theoma S. Lockwood			N/A	\$4,750,000.00	03/08/09
Sun Life Financial	020117134	7134	\$	724,500.00	10/05/05	Howard S. Lockwood		94	Sara J. Ours			N/A	\$200,000.00	10/24/09
Lincoln National Life	JF5344836	4836	\$	-	10/24/06	Joseph A. Lenowitz		90	N/A			N/A	\$366,000.00	12/19/08
John Hancock	54011845	1846	\$	299,250.00	05/11/01	Eileen Ollie		89	N/A			N/A	\$2,000,000.00	02/26/09
Mass Mutual	8753190	3190	\$	-	02/26/00	Heidi Buzz		86	N/A			N/A	\$10,000,000.00	05/26/09
Lincoln National Life	JF5253107	3107	\$	2,519,000.25	05/26/06	Joan King		87	N/A			N/A	\$850,000.00	01/02/00
AXA Equitable	156213209	3209	\$	100,000.00	10/05/06	Verica Lieberman		88	N/A			N/A	\$2,500,000.00	06/07/10
Lincoln National Life	JF5342603	2603	\$	-	06/07/05	Anthony Marabito		91	Marion Marabito			N/A	\$650,000.00	04/14/10
West Coast Life	201600687	687	\$	511,000.00	05/09/02	Paul Goldenberg		93	Dorothy McPhaul			N/A	\$2,250,000.00	04/08/11
West Coast Life	201600687	687	\$	-	12/28/99	Paul Goldenberg		93	Dorothy McPhaul			N/A	\$5,500,000.00	07/20/11
Pacific Life	VF31693190	3190	\$	157,500.00	04/08/06	Geraldine Derr		87	N/A			N/A	\$2,500,000.00	07/20/11
Lincoln National Life	JF526052	6052	\$	-	02/20/07	Clayton McPhaul		92	N/A			N/A	\$2,500,000.00	07/20/11
Lincoln National Life	7312128	7128	\$	114,269.23	03/27/07	Clayton McPhaul		92	N/A			N/A	\$2,500,000.00	07/20/11

Transamerica	05084274	4274	\$	176,459.33	07/24/07	Walter Subler	90	Barbara Subler	-	\$1,500,000.00	07/24/10
AAA Equitable	15727676	6776	\$	1,995,954.96	07/25/08	Irma Gross	93	Ida	N/A	\$5,000,000.00	04/28/13
Hartford	102101850024	24	\$	-	01/23/07	Betty Azzarelli	96	N/A	N/A	\$3,000,000.00	04/23/11
Beneficial Life	02183588	5588	\$	-	03/07/07	Wayne Rich	94	Gene Rich	90	\$1,100,000.00	06/02/17
Columbus Life	0209029962U	962U	\$	-	07/03/07	John O'Brien	85	Dorothy O'Brien	84	\$3,000,000.00	07/09/11
ABC Security Life	1623504	5004	\$	-	09/12/07	Stanley Dee Sellers	85	Mary Lee Sellers	84	\$3,000,000.00	09/12/11
Beneficial Life	01151623	1623	\$	-	01/11/06	Claude Hilkey	-	Maureen Hilkey	80	\$900,000.00	01/12/12
New York Life	56733633	5633	\$	-	11/12/07	Rachel Kalisch	81	N/A	N/A	\$3,500,000.00	11/12/12
North American for Life & Health	1040016039	6039	\$	-	02/07/91	Joseph Zeller	-	Eleanor Zeller	89	\$950,000.00	07/09/11
North American for Life & Health	1040016840	6840	\$	-	02/07/91	Joseph Zeller	-	Isaac Zeller	89	\$1,000,000.00	08/15/12
Lincoln National Life	10553546	6462	\$	-	07/15/06	Clifford Smith	91	Helen Smith	89	\$400,000.00	07/15/12
Transamerica	16089441	9441	\$	-	05/23/02	John Cope	-	Robert Cope	84	\$3,000,000.00	05/23/12
Mass Mutual	15535490	5490	\$	-	08/23/02	Deey Haws	91	Jacqueline Haws	90	\$4,450,000.00	11/23/11
ABC Security Life	1632689	2689	\$	-	01/07/08	Michael DeCola	83	Mary DeCola	84	\$3,700,000.00	11/21/12
John Hancock	04140993	993	\$	-	12/21/08	Earl Ray Norrell	86	Catherine Norrell	85	\$3,700,000.00	11/21/12
ABC Reinsurer	01300671W	671W	\$	-	10/17/01	Lawrence Morris	82	N/A	N/A	\$700,000.00	10/17/12
AAA Equitable	156210426	426	\$	-	03/06/07	Esther Ashburn	85	N/A	N/A	\$500,000.00	03/06/12
New York Life	61040148	8148	\$	-	03/23/07	Paul Joseph Lingg	82	N/A	N/A	\$1,070,000.00	03/23/12
Banque Life	180021757	2177	\$	-	01/05/07	William Ruberson	80	N/A	N/A	\$2,000,000.00	05/05/12
Mass Mutual	15576024	6024	\$	-	06/26/04	David Donker	-	Marilyn Donker	84	\$3,000,000.00	06/26/12
West Coast Life	20A348770	8770	\$	-	04/08/02	Melvin Garner	-	Ethel Garner	87	\$700,000.00	04/08/13
Lincoln National Life	10729890	8900	\$	-	05/01/09	Audrey Thiede	88	N/A	N/A	\$500,000.00	11/01/12
Columbus Life	010030700U	700U	\$	-	10/01/07	Charles Speros	-	Lynn Speros	84	\$4,400,000.00	04/03/13
American General	0100337711	7111	\$	-	10/28/05	Walker Labronette	87	N/A	N/A	\$2,000,000.00	01/28/13
Lincoln National	105407948	7948	\$	-	11/13/03	Elaine Levinsky	92	N/A	N/A	\$1,000,000.00	11/13/12
American General	0100331661	1661	\$	-	10/21/05	Walker Labronette	87	N/A	N/A	\$500,000.00	01/28/13
Lincoln National	104387823	7823	\$	-	03/01/96	Morris Cohen	-	Peggy Cohen	70	\$2,000,000.00	03/01/11
John Hancock	08729559	7259	\$	-	02/07/00	Walter Richmond	86	N/A	N/A	\$930,000.00	05/07/13
Met Life	7441904	2904	\$	-	08/10/04	Charles Whittley	84	N/A	N/A	\$500,000.00	05/20/13
New York Life	15235074	5074	\$	-	07/26/06	Paul Joseph Lingg	83	N/A	N/A	\$1,000,000.00	07/26/13
American General	0100136031	6031	\$	-	10/28/06	Walker Labronette	82	N/A	N/A	\$2,000,000.00	01/28/13
Sun Life Financial	020062495	2455	\$	-	04/12/01	Greorge Polubner	83	Betty Polubner	85	\$2,544,719.00	04/12/13
John Hancock	19299768	9768	\$	-	02/01/04	Dolores Barr	91	Shirley Sokolov	91	\$2,922,852.00	02/01/14
Met Life	7331592	1592	\$	-	10/18/95	George Susmehd	87	Earl Susmehd	-	\$962,158.00	10/18/13
John Hancock	09048520	8520	\$	-	06/28/02	Barry Kaye	89	Carol Kaye	84	\$10,000,000.00	06/28/13
Transamerica	07351264	3264	\$	-	12/06/90	Frank Panecia	84	Sandra Panecia	83	\$3,500,000.00	12/06/13
New York Life	01106747	6747	\$	-	12/06/10	Francis Anderson	84	N/A	N/A	\$4,166,666.00	09/06/13
New York Life	01106799	6799	\$	-	12/06/10	Francis Anderson	84	N/A	N/A	\$4,166,666.00	09/06/13
New York Life	01106802	6802	\$	-	12/06/10	Francis Anderson	84	N/A	N/A	\$4,166,666.00	09/06/13
Transamerica	02452193	2193	\$	-	08/07/93	Ernest Redish	84	Dora Redish	84	\$7,500,000.00	08/07/13
West Coast Life	20A365690	1690	\$	-	05/02/01	John Larson	84	Carol Larson	87	\$1,000,000.00	05/02/14
Transamerica	05032192	2192	\$	-	09/12/05	Robert Foley	87	Carol Foley	87	\$1,000,000.00	09/12/14
New York Life	02527424	7424	\$	-	06/03/96	Marvin Lampert	92	Aileen Lampert	87	\$1,160,000.00	06/03/14
Met Life	06283542	3542	\$	-	04/20/02	Shenwood Schwartz	83	Marion Schwartz	83	\$3,000,000.00	04/20/14
Met Life	7412586	2586	\$	-	05/26/03	Marion Fox	83	N/A	N/A	\$400,000.00	05/26/14
Met Life	7412589	2589	\$	-	05/26/03	Marion Fox	83	N/A	N/A	\$250,000.00	05/26/14
John Hancock	06573508	3508	\$	-	04/28/89	James Nye	81	Shirley Nye	80	\$1,000,000.00	04/28/14
West Coast Life	20160073	373	\$	-	12/18/01	Baird Kaye	89	Carol Kaye	84	\$5,000,000.00	12/18/13
West Coast Life	20160069	549	\$	-	12/26/01	Baird Kaye	89	Carol Kaye	84	\$5,000,000.00	12/26/13
John Hancock	08781332	3332	\$	-	11/19/99	Robert Fisher	87	Saloma Fisher	87	\$4,000,000.00	11/19/14
John Hancock	08817982	7982	\$	-	11/19/99	Robert Fisher	87	N/A	N/A	\$1,500,000.00	11/19/14
John Hancock	08817974	7974	\$	-	11/19/99	Robert Fisher	87	N/A	N/A	\$1,500,000.00	11/19/14
Met Life	0163509	3509	\$	-	02/05/05	Charles Emma	85	N/A	N/A	\$250,000.00	02/05/14
West Coast Life	20160066	666	\$	-	07/04/01	Sam Earl	85	N/A	N/A	\$2,000,000.00	07/04/15
Transamerica	06027932	7932	\$	-	08/23/05	Gloria Silverstein	86	N/A	N/A	\$1,000,000.00	08/23/15
West Coast Life	20A35552	5552	\$	-	03/23/99	Orlando Smith	86	N/A	N/A	\$2,000,000.00	03/23/15
John Hancock	06020116	2116	\$	-	07/14/02	Aron Katz	79	Phyllis Katz	79	\$5,000,000.00	07/14/15
Lincoln National	107087506	7806	\$	-	05/16/05	Louis Godbout	79	Randy Godbout	79	\$500,000.00	05/16/15
North American for Life & Health	1011944500	4500	\$	-	06/06/93	Alan Markovitz	84	N/A	N/A	\$500,000.00	06/06/15

SCHEDULE 3.7

Litigation and Legal Actions

1. Kevin Rhyme, an individual v. Pacific West Capital Group, Inc., a California corporation; Mills, Potoczak & Company, Trustee, an Ohio corporation, and Does 1-20, inclusive, BC606213, Superior Court of the State of California, County of Los Angeles.
2. Konstantin Shechter, Individually and as co-Trustee of the Shechter Family Trust dated May 22, 2009; Svetlana Averbukh, an individual; and on behalf of themselves and all others similarly situated, v. Pacific West Capital Group, Inc.; Andrew B. Calhoun IV, an individual; and Mills, Potoczak & Company, PC, as Trustee of the PWCG Trust; and Does 1 through 30, inclusive, BC621512, Superior Court of the State of California, County of Los Angeles
3. Arnold N. Applebaum v. Pacific West Capital Group, Inc.; Andrew B. Calhoun IV, an individual; and Mills, Potoczak & Company, PC, as Trustee of the PWCG Trust; and Does 1 through 30, inclusive, BC652409, Superior Court of the State of California, County of Los Angeles.
4. Reed Williams, individually, and on behalf of all others similarly situated v. Pacific West Capital Group, Inc., BC639822, Superior Court of the State of California, County of Los Angeles.
5. William Names v. Pacific West Capital Group, Inc.; Andrew B. Calhoun IV; Mills Potoczak Company, as Trustee for the PWCG Trust and as Escrow Agent; PWCG Trust; Andrew B. Calhoun Jr.; Williams Potoczak, CPA; and Does 1-100, BC658582, Superior Court of the State of California, County of Los Angeles.
6. Securities and Exchange Commission v. PACIFIC WEST CAPITAL GROUP, INC.; ANDREW B CALHOUN IV; PWCG TRUST; BRENDA CHRISTINE BARRY; BANK WEST, INC.; ANDREW B CALHOUN, JR.; ERIC CHRISTOPHER CANNON; CENTURY POINT, LLC; MICHAEL WAYNE DOTTA; AND CALEB AUSTIN MOODY (dba SKY STONE), No. 2:15-cv-02563 (FMO)(FFMx), United States District Court for the Central District of California.

SELLER'S SCHEDULES

ATL 555426v.12