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**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

**COMMODITY FUTURES TRADING)
COMMISSION,)**

Plaintiff,)

vs.)

**EQUITY FINANCIAL GROUP, LLC,)
TECH TRADERS, INC., TECH)
TRADERS, LTD., MAGNUM)
INVESTMENTS, LTD., MAGNUM)
CAPITAL INVESTMENTS, LTD.,)
VINCENT J. FIRTH, ROBERT W.)
SHIMER, COYT E. MURRAY, and J.)
VERNON ABERNETHY)**

Defendants.)

Electronically Filed

Civil Action No.: 04CV 1512

Honorable Robert B. Kugler

**REPLY OF EQUITY RECEIVER IN SUPPORT OF MOTION
REGARDING TREATMENT OF THE STERLING CLAIMS
AND CLAIMS OF STERLING INVESTORS**

Stephen T. Bobo (the "Receiver"), the Equity Receiver for Defendants Equity Financial Group, LLC, Tech Traders, Inc., Tech Traders, Ltd., Magnum Investments, Ltd., Magnum Capital Investments, Ltd., Robert W. Shimer and Vincent J. Firth, recommends that the Court overrule the objections raised in the response of CMP Fund and DRL Twenty Plus Fund to the Receiver's proposed treatment of the Sterling claims and the Sterling investors' claims. The response does not appear to raise any disputed issues of fact, but rather takes exception to the Receiver's proposed treatment of the claims of CMP Fund and DRL Twenty Plus Fund based on

the facts laid out in the Receiver's Motion Regarding the Treatment of the Sterling Claims and Claims of Sterling Investors (the "Sterling Claim Motion") and the supporting affidavits and documents. The Receiver also addresses the May 31, 2007 submission by Patti Reiter wherein she and her husband withdraw their objection to the Sterling Claim Motion.

A. CMP Fund and DRL Twenty Plus Fund (Collectively, the "Funds")

In their response, the Funds object to being treated similarly to other Sterling investors. They point out that the tracing analysis does not show that Tech Traders returned any funds to Sterling Bank Ltd., the Sterling entity through which they invested. Therefore, the Funds object to the proposed aggregation of Sterling Bank's claim or their claims with all other Sterling-related claims. In sum, they do not want the amount of their distributions reduced as a result of the prior withdrawals that Tech Traders returned to certain Sterling Entities.¹

Factual Background Regarding the Sterling Entities' Claims

Before discussing the merits of the Funds' objection, it is helpful to review the underlying circumstances that led to the Sterling Claim Motion. As the Court may recall, the Sterling Entities took an active role in the early stages of this case. In April 2004, they filed an emergency motion to have "their" funds returned to them, without regard to how Tech Traders had treated the funds or the resulting impact on other Tech Traders' investors. After several days of hearing, the Court denied their motion.

Thereafter, the Sterling Entities strongly resisted the efforts of the CFTC and the Receiver to obtain information about them and their dealings with Tech Traders, their own

¹ The Sterling Entities as defined in the Receiver's Sterling Claim Motion, include Sterling Bank Ltd., Sterling Casualty & Insurance Ltd., Sterling ACS Ltd., Sterling Alliance Ltd., Sterling Investment Management Ltd., Strategic Investment Portfolio LLC, and Sterling Trust (Anguilla) Ltd.

investors and each other. They also deleted a certain computer back-up tape apparently containing information about their activities. The CFTC ultimately subpoenaed the records for the domestic bank accounts of certain of the Sterling Entities but was able to obtain only limited information about their offshore activities.

The Sterling Entities submitted claims for funds purportedly invested with Tech Traders. However, numerous difficulties arose in connection with those claims, as detailed in the Sterling Claim Motion. The claims overstate the total amount invested by the Sterling Entities and understate the amount of withdrawals they received in return. The Sterling Entities refused to disclose the identities of the ultimate beneficiaries of the investments made through them. Eventually, they provided many of these names and addresses to the Receiver, although there is no way to confirm how comprehensive the list is.

The Sterling Entities provided only selected documents relating to the transactions represented on their claim forms. Those transactions included a large number of transfers between the various Sterling Entities. Some of those transfers were clearly fictitious in that they depicted movements of funds from accounts lacking sufficient cash balances to cover those transfers. In some cases, the Sterling Entities had been able to get Tech Traders to send wire transfers from accounts that contained only fictitious profits. However, without access to the internal records of the Sterling Entities, the Receiver has only limited ability to understand the nature and extent of the transactions among them.

In connection with his original interim distribution motion, the Receiver recommended aggregation of all investor accounts under common control or having common beneficial owners, whether or not they involved the Sterling Entities. Several investors, including the Sterling Entities, objected to such treatment. Although the Court generally ordered aggregation

of claims under common control, it deferred final resolution of the issue of aggregating the claims of the Sterling Entities until the other issues surrounding those claims could be determined.

The Sterling Claim Motion

In the recent Sterling Claim Motion, the Receiver renewed his recommendation for aggregating the claims of the Sterling Entities into a single claim. The reasons underlying this recommendation included the common operation of and control over the seven Sterling Entities, the various unexplained transactions among those entities, and the lack of information available to sort out those transactions. A related circumstance was the indictment and incarceration of the Sterling principals, Howell and Vernice Woltz. Although Mrs. Woltz is apparently no longer in custody following her guilty plea, there is no indication that the Sterling Entities continue in operation.

The Funds suggest that they agree with the Receiver's general approach towards the distribution to Sterling investors, with the exception of aggregation. They believe that Sterling Bank's claim should be dealt with separately from the claims of the other Sterling Entities because there is no indication that Tech Traders sent funds back to Sterling Bank prior to the receivership. The Funds' response only partially addresses the reasons why the claims of all of the Sterling Entities should be aggregated for distribution purposes. There is no dispute that Sterling Bank was under common control with the other Sterling Entities, although that may

have changed prospectively with the recent appointment of Wendell Skeete as its administrator in St. Lucia.²

The Receiver agrees that there is no record of any direct payments from Tech Traders to Sterling Bank. But equally significant is the lack of any record of direct payments from Tech Traders to four other Sterling Entities: Sterling Casualty & Insurance, Sterling Investment Management, Strategic Investment Portfolio and Strategic Alliance. This is readily ascertainable from the McCormack tracing analysis attached to the Sterling Claim Motion. However, this absence of direct payments provides no assurance that there were no indirect payments or other unusual movements of funds involving either Sterling Bank or any of these other four Sterling Entities. The circumstances of this case demonstrate that this is a very real possibility for several reasons.

Unusual Transactions Between Sterling Entities

The nature and extent of the transactions among the Sterling Entities suggest that the two Sterling Entities that received payments from Tech Traders redistributed at least some of them to the other Sterling Entities. Despite the limited records available, several unusual transactions between Sterling Bank and the other Sterling Entities have been identified. The initial \$172,500 amount that Sterling Bank's claim form asserts that it invested with Tech Traders on September 13, 2003 was actually an internal transfer of fictitious funds from the account of Sterling Alliance at Tech Traders. By the date of this purported transfer, Sterling Alliance's claim form indicates that it had already caused Tech Traders to transfer more than \$100,000 in cash out of its account in excess of what Sterling Alliance had deposited in it. The Receiver recommended that

² However, Sterling Bank's claim form indicates that Mr. Skeete was one of a small group of original shareholders of Sterling Bank, along with Mr. Woltz. Therefore, it is unclear to what extent his appointment as administrator changes the situation.

this fictitious transfer be excluded from Sterling Bank's allowed claim. In addition, the Sterling Bank and Sterling Investment Management claim forms indicate that DRL Twenty Plus Fund's investment of \$1.2 million was sent to Tech Traders through Sterling Investment Management rather than in the name of Sterling Bank. Thus, even with respect to Sterling Bank, there are questionable transfers with related entities. Although copies of the claim forms submitted by the Sterling Entities have previously been submitted to the Court as exhibits, they are attached hereto as Exhibit A for the Court's convenience.

The tracing analysis assembled by Joy McCormack of the CFTC only dealt with tracing the sources and recipients of transactions directly between the Sterling Entities and Tech Traders. The tracing analysis did not focus on any other transactions reflected in the bank records available for the Sterling Entities.

The claim forms of the other Sterling Entities reflect many other instances of transfers among Sterling Entities, and in a number of instances these transfers represent nonexistent balances in accounts with Tech Traders, as described in paragraph 10 of the Sterling Claim Motion. Only selected internal records of the Sterling Entities have been made available to the Receiver and the CFTC. Therefore, the Receiver has incomplete information at best regarding the transactions among the Sterling Entities.

The available records make it possible to identify which Sterling Entity received most of the withdrawals. However, those records do not permit the identification of which Sterling investors (or other persons) were the ultimate recipients of those withdrawal amounts. This is another factor supporting aggregation.

These issues are among the reasons requiring the aggregation of the claims of the Sterling Entities, including Sterling Bank. There is no reason to single out the claims of either Sterling

Bank or the Funds for special treatment. In all other situations involving accounts under common ownership and control, the Receiver has recommended aggregation of those accounts for equitable reasons. The Court overruled other objections and adopted the Receiver's approach. There is no basis to do differently here.

The Funds Seek The Benefit Of Aggregation Without The Burden

Aggregation of the Sterling claims has both negative and positive economic consequences for the Sterling investors. On the negative side, it means that the prior withdrawals received by the Sterling Entities will be charged against all of the Sterling investor claims ratably. The positive side is that the allowable amount of Sterling investor claims is significantly less than the total amount of funds that the Sterling Entities invested with Tech Traders. Because some Sterling investors did not submit claims and the claims of other investors are not properly supported, the allowable claims from Sterling investors total only about \$12.4 million. The Receiver has referred to this difference in total claims as the "claim gap" and originally explained this claim gap concept in paragraph 39 of his memorandum in support of the Sterling Claim Motion. The Receiver has revised the amount of the claim gap to \$2.1 million as explained below. The claim gap results in an increase in the amount to be received by each Sterling investor as its share of the distribution on account of the Aggregate Sterling Claim. The increase is estimated at more than 10 percent more than what the shares of the distribution would have been if all Sterling investors had submitted allowable claims and no claim gap existed.

From the discussion on page 12 of their response, it appears that the Funds expect to share in that enhanced distribution amount. According to the Funds, the claim gap "leads to an additional \$1.4 million in funds available for distribution to approved Sterling investors. Any proposed distribution plan that treats CMP and DRL differently than 'similarly situated investors

alike,' however, is not supported by the case law cited by Receiver in his Motion or under any principles of equity." (Funds' Resp. at 12.) The Receiver strongly disagrees with the Funds' suggestion that they would be unfairly treated if not allowed to share in the benefit from the claim gap. The claim gap results from the effect of aggregating the Sterling claims, and the benefits from the claim gap should be available only to investors whose claims are part of that aggregate claim. Any implication that the Funds should share in such a benefit but still be treated separately for purposes of the prior withdrawals would lead to a clearly inequitable result.

The Claim Calculations Require Revision

A necessary revision to the claim calculations may affect how the Funds view the aggregation issue. The Receiver originally estimated the amount of the claim gap at approximately \$1.4 million, which represented the difference between (i) the net amount of funds invested by the Sterling Entities, which was approximately \$13.8 million (calculated by subtracting the \$2,135,198.40 of prior withdrawals received by the Sterling Entities from the \$15,944,011 they invested with Tech Traders, and (ii) the allowable claims of Sterling investors, which total \$12,388,643.98. The Receiver has recently become aware that his original claim gap figure failed to take into account the recovery from a pending settlement relating to the Sterling Entities.

The prior withdrawal figure of \$2,135,198.40 included withdrawals of funds that Tech Traders sent to Sterling Trust (Anguilla) and were thereafter transferred to account #37923 at Man Financial. A total of \$710,580 (plus certain interest and attorneys' fees) of those funds will be recovered by the Tech Traders' estate through the settlement involving that account. That amount will be available for distribution to Tech Traders' investors following consummation of the settlement and, therefore, should be credited to reduce the prior withdrawal figure from

\$2,135,198.40 to \$1,424,618.40. This decrease in the amount of prior withdrawals causes the net amount that the Sterling Entities invested with Tech Traders to increase from \$13.8 million to approximately \$14.5 million. It similarly causes the claim gap to increase by an equivalent amount from \$1.4 million to \$2.1 million. The Receiver did not take this \$710,580 settlement amount into account when formulating the Sterling Claim Motion. The calculation formula set forth in paragraph 40 of the Receiver's memorandum in support of that motion needs to be revised by reducing the total amount of the prior withdrawals from \$2,135,198.40 to \$1,424,618.40. A revised proposed order containing the correct figure is also attached to this reply as Exhibit B.

Once this revision is made to the distribution calculation, the claims of Sterling Bank and the Funds, *if treated entirely separately and not aggregated with the other Sterling claims*, would actually end up receiving a lower percentage distribution amount than the other Sterling investors. If not aggregated, the claims of Sterling Bank and its investors would be treated as if Sterling Bank held a separate Tier 1 claim against Tech Traders. Continuing the hypothetical example in the Sterling Claim Motion of a 50 percent distribution to Tier 1 claims, the total allowable claims through Sterling Bank of \$10,377,500.00 would be entitled to receive a 50 percent distribution of \$5,188,750.00 since there are no withdrawals directly traceable to Sterling Bank. The Funds would therefore receive pro rata share of Sterling Bank's distribution and would end up with a total recovery of 50 percent on their claims in this example, prior to the adjustments set forth in paragraph 40 of the Receiver's memorandum in support of the Sterling Claim Motion.

Assuming Sterling Bank's claim were treated separately, the distribution amount on that aggregated claim of the other Sterling Entities would be calculated as follows, assuming a hypothetical 50 percent distribution:

- the amount received by Tech Traders from all Sterling Entities except Sterling Bank, \$5,566,511.00, would be multiplied by 50 percent, and the result is \$2,783,255.50,
- from this amount of \$2,783,255.50, the revised prior withdrawal figure of \$1,424,618.40 is subtracted;
- the difference, \$1,358,637.10, would be the amount available to distribute to the other Sterling investors;
- this \$1,358,637.10 amount would then be divided proportionately among the other allowable Sterling investor claims, which total \$2,011,143.98;
- the resulting distribution to be received by each of the Sterling investors (other than the Funds and Sterling Bank) would be approximately 67 cents on the dollar prior to adjustments. This percentage is increased from 50 percent by the effect of the claim gap.

If the Receiver's recommended approach of aggregating all the claims of the Sterling Entities is adopted, all Sterling investors, including Sterling Bank and the Funds, would receive distributions of nearly 53 cents on the dollar prior to adjustments based upon the example used above. The claim gap causes the distribution amount received by the Sterling investors to increase from the hypothetical 50 percent Tier 1 distribution set forth in the example. Therefore, the claim of Sterling Bank, including the claims of the Funds, actually would receive a higher

distribution if they are aggregated with all other Sterling claims then if they were treated separately.

To further illustrate this point, the distribution calculation example originally used in paragraph 41 of the Receiver's memorandum in support of the Sterling Claim Motion is restated below incorporating the revised prior withdrawal figure within the same three-step approach (using CMP Fund as an example based on the hypothetical figures above):

- a. Total Allowed Claim of CMP Fund (\$9,050,000.00)
 - ÷
 - Total Amount of Allowed Sterling Investor Claims (\$12,388,643.98)
 - =
 - Percentage of CMP's Interest in Total Allowed Sterling Investor Claims (73%)

- b. Percentage of CMP's Interest in Total Allowed Sterling Investor Claims (73%)
 - x
 - Aggregate Sterling Claim Hypothetical Distribution Amount (\$6,466,635.60)
 - =
 - Hypothetical Gross Distribution Amount to CMP Fund (\$4,720,643.99)

- c. Hypothetical Gross Distribution Amount to CMP Fund (\$4,720,643.99)
 -
 - Prior Repayments received by CMP Fund (\$2,542,248.78)
 - =
 - Hypothetical Net Distribution Amount to CMP Fund (\$2,178,395.21)

Since the above figures are merely hypothetical, the actual distribution figures will be different. In addition, these figures include an adjustment for only the portion of the Sterling-related attorneys' fees incurred by the Receiver through the end of 2006, and the final amount of the adjustment will likely be greater, which would reduce the amount actually received.

Conclusion

Even though the approach sought by the Funds would result in an increased distribution amount to the other investors, the Receiver does not believe it to be the appropriate one. The fact that the calculations can be tweaked in order to obtain different results does not make them more equitable on an overall basis. All of the claims of the Sterling Entities should be aggregated because: (i) the entities were under common control; (ii) it is not known who ultimately received most of the prior Sterling withdrawals; (iii) only certain Sterling records are available to the Receiver; (iv) additional information regarding the Sterling Entities is not obtainable; (v) there is a background of numerous questionable transfers among the Sterling Entities, including Sterling Bank; and (vi) different approaches would lead to disparate treatment of similarly situated investors.

Although Sterling Bank received no transfers directly from Tech Traders, neither did four of the six other Sterling Entities. Just as no withdrawals can be traced back to the Funds, so too are withdrawals not traceable to most of the other Sterling investors whose claims should be allowed. Yet Tech Traders paid net withdrawals of \$1,424,618.40 to several Sterling Entities which redistributed at least some of those amounts to other Sterling Entities and certain Sterling investors. It would be inequitable to other Tier 1 investors if those withdrawals were not credited against the distribution amounts payable to the Sterling Entities.

In the circumstances, there is no reason to treat Sterling Bank differently from the other Sterling Entities. Similarly there is no basis for calculating the distributions for the Funds differently from the distributions of other Sterling investors. The objections of the Funds should be overruled, and the calculation of the distribution to the Sterling investors should be revised by reducing the prior withdrawal amount of \$1,424,618.40.

B. The Reiters

In their May 4, 2007 objection to the Sterling Claim Motion, the Reiters sought to amend information contained in their claim form originally submitted to the Receiver in November 2006. In particular, the Reiters provided documentation to support that they made an additional investment with Sterling in the amount of \$145,000. Based on this additional information, the Receiver modified his recommendation regarding the Reiters' claim. In particular, the Receiver concluded that while the Reiters' funds are not definitely traceable to Tech Traders, they were the only identifiable claimants whose funds could have been included within the \$240,000 transferred from Sterling to Tech Traders on January 16, 2003 (Transaction #13 as identified in the McCormack tracing analysis). He therefore recommended that the allowed amount of the Reiters' claim be increased to include the full amount of the \$145,000 transfer in addition to the original recommendation of \$27,500 (as explained more fully in the Receiver's Affidavit), for a total allowed claim of \$172,500.

On May 31, 2007, the Reiters filed a submission with the Court withdrawing their objection to the Sterling Claim Motion and, specifically, their claim to the additional investment of \$145,000. In particular, the Reiters informed the Court that these funds were returned to them in December 2003. As a result, the Reiters no longer seek the return of these funds. The Receiver therefore retracts his prior recommendation that the Reiters' claim be allowed in the amount of \$172,500. Rather, he recommends, as he initially did in the Sterling Claim Motion, that the Reiters' claim be allowed in the amount of \$27,500. Additionally, the Receiver intends to contact the Reiters to determine whether there is any relationship between the funds returned to them in December 2003 and Tech Traders. Following this inquiry, the Receiver may seek to modify this recommendation, if appropriate.

Dated: June 1, 2007

Stephen T. Bobo
Reed Smith LLP
10 South Wacker Drive, Suite 4000
Chicago, IL 60606
(312) 207-1000

STEPHEN T. BOBO
Equity Receiver

s/ Jeffrey A. Carr
Counsel for the Equity Receiver

Matthew H. Adler (MA-4720)
Jeffrey A. Carr (JC-1103)
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301 Carnegie Center
Suite 400
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Tel: (609) 452-0808

CHILIB-963171.5

EXHIBIT A

**STERLING CASUALTY &
INSURANCE LTD.**

9110

RCF 004348

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION Plaintiff, vs. EQUITY FINANCIAL GROUP LLC, TECH TRADERS, INC., TECH TRADERS, LTD. MAGNUM INVESTMENTS, INC., VINCENT J. FIRTH, ROBERT W. SHIMER, COYT E. MURRAY and J. VERNON ABERNATHY Defendants) Civil Action No. 04cv1512)) Honorable Robert B. Kugler))))))))
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CLAIM FORM FOR INVESTORS
WITH TECH TRADERS

1. I am over the age of 18 and I am a Director of Sterling Casualty & Insurance Ltd., an Anguillan company operating in The Valley, Anguilla which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").

2. Sterling Casualty & Insurance Ltd. received statements from Tech Traders under the account name Strategic Investment Portfolio, LLC. reflecting account number 9110.

3. Sterling Casualty & Insurance Ltd. was aware of Tech Traders through a related entity, Sterling Alliance Ltd. Based on the returns certified by J. Vernon Abernethy, CPA, the Directors of Sterling Casualty & Insurance Ltd. approved the investment of funds with Tech Traders.

4. According to the most recent information provided to Sterling Casualty & Insurance Ltd. as of February 29, 2004, I understand that the amount of the account balance shown for Sterling Casualty & Insurance Ltd.'s account with Tech Traders was approximately \$114,000. Subsequent to February 29, 2004, a wire in the amount of \$76,000 was transferred to Tech Traders.

5. Sterling Casualty & Insurance Ltd. received information regarding the amount of it's equity with Tech Traders from Vernon Abernethy.

6. On the dates listed, the following amounts were transferred to fund Sterling Casualty & Insurance Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
3/19/04	76,000.00	Capital Contribution	Strategic Investment Portfolio LLC	Sterling Casualty & Insurance Ltd.
2/12/04	5,000.00	Capital Contribution	Strategic Investment Portfolio LLC	Sterling Casualty & Insurance Ltd.
2/2/04	59,000.00	Capital Contribution	Strategic Investment Portfolio LLC	Sterling Casualty & Insurance Ltd.
1/29/04	50,000.00	Capital Contribution	Strategic Investment Portfolio LLC	Sterling Casualty & Insurance Ltd.

7. The following distributions of funds were made on account of Sterling Casualty & Insurance Ltd. investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Bank of America Tech Traders Inc.	<u>Recipient of Transfer</u>

8. The following persons and or entities have a beneficial interest in Sterling Casualty & Insurance Ltd.'s investment in Tech Traders:

Howell Woltz

Joseph Brice

Jeremy Jaynes

Sam Currin

Tom Goolsby

9. I have examined the books and records of Sterling Casualty & Insurance Ltd., and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

10. I have enclosed with this form copies of all available statements received regarding Sterling Casualty & Insurance Ltd.'s investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling Casualty & Insurance Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling Casualty & Insurance Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling Casualty & Insurance Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who may also have or had an investment with Tech Traders:

Sterling ACS Ltd.

Aquarius Holdings International Ltd.

Security Funding Ltd.

Magnolia Holdings Ltd.

Sterling Trust (Anguilla) Ltd.

Sterling Investment Management Ltd.

Sterling Bank Limited

Sterling Alliance Ltd.

Strategic Investment Portfolio LLC.

Shasta Capital Associates

Allied Management

Equity Financial Group

Avel Orman

Dream Ventures Group LLC

Robert Shimer

Snyder Financial

Quest for Life

Fritz

Patton Associates LLC

Kaivalya Holding Group Inc

Bally Lines Ltd.

Envirosafe Inc

Triple C

McDermott Will Emery

I aver and affirm that the above information is true and correct under penalty of perjury.


Signature

Name: Mr. Howell W. Woltz, Director

Address: Sterling Casualty & Insurance Ltd.

National Bank Building

Airport Road

The Valley, Anguilla

State: North Carolina

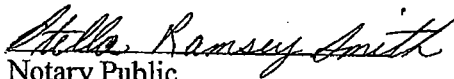
Daytime Phone: (242) 325-7573

County: Davie

Fax: (242) 325-8030

Subscribed to before me
this 23 day of Sept., 2004

Email Address: info@sterlinggroup.bs


Notary Public

July 26, 2005

STERLING BANK LIMITED

9105 or 9105-Sub

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION Plaintiff, vs. EQUITY FINANCIAL GROUP LLC, TECH TRADERS, INC., TECH TRADERS, LTD. MAGNUM INVESTMENTS, INC., VINCENT J. FIRTH, ROBERT W. SHIMER, COYT E. MURRAY and J. VERNON ABERNATHY Defendants) Civil Action No. 04cv1512))) Honorable Robert B. Kugler)))))))
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CLAIM FORM FOR INVESTORS
WITH TECH TRADERS

1. I am over the age of 18 and I am a Representative of Sterling Bank Limited, a St. Lucia company operating in Castries, St. Lucia which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").
2. Sterling Bank Limited. received statements from Tech Traders under the account name Sterling Bank Limited Capital Account reflecting account number 9105 or 9105-Sub.
3. Sterling Bank Limited was aware of Tech Traders through a related entity, Sterling Alliance Ltd. Based on the returns certified by J. Vernon Abernethy, CPA, the Directors of Sterling Bank Limited approved the investment of funds with Tech Traders.
4. According to the most recent information provided to Sterling Bank Limited as of February 29, 2004, I understand that the amount of the account balance shown for Sterling Bank Limited's account with Tech Traders is \$339,422.
5. Sterling Bank Limited received information regarding the amount of it's equity with Tech Traders from Tech Traders via Lynn Sherrill of Lake Wylie Tax Service.

6. On the dates listed, the following amounts were transferred to fund Sterling Bank Limited's investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
9/13/03	172,500.00	Existing Tech Traders Acct #5143	Sterling Alliance Ltd.	Sterling Bank Limited.
9/26/03	112,500.00	SBL Checking Account	Sterling Bank Limited	Sterling Bank Limited.
10/03/03	15,000.00	SBL Checking Account	Sterling Bank Limited	Sterling Bank Limited.

Funds under the contractual control of CMP Fund Ltd. were deposited to Tech Traders (Bank of America account) in the amount of \$9,050,000. All documentation related to those transactions have been furnished to the receiver.

3/1/04	\$3,000,000
3/15/04	\$3,000,000.
3/26/04	\$3,050,000.

None of the above funds were withdrawn.

Sterling Bank Limited understands that Dave and Jamie Loeser acting for CMP Fund Ltd and their attorney have directly contacted the receiver, Mr. Bobo, and may have filed a claim for the aforementioned funds. To the extent that the Loesers have not or are not independently filing a claim for these funds, Sterling Bank Limited is now doing so on their behalf.

7. The following distributions of funds were made on account of Sterling Bank Limited's investment with Tech Traders:

None

RCF 004370

8. The following persons and or entities have a beneficial interest in Sterling Bank Limited's investment with Tech Traders:

Joseph Brice Sam Currin Tom Goolsby Hiram Martin

Howell Woltz Vernice Woltz Wendell Skeete

9. I have examined the books and records of Sterling Bank Limited and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

10. I have enclosed with this form copies of all available statements received regarding Sterling Bank Limited's investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling Bank Limited's possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling Bank Limited previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling Bank Limited's investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders: Howell & Vernice Woltz, Sterling ACS Ltd., Aquarius Holdings International Ltd., Security Funding Ltd., Magnolia Holdings Ltd., Sterling Alliance Ltd., Sterling Investment Management Ltd., Sterling Trust (Anguilla) Ltd., Sterling Casualty and Insurance Ltd., Strategic Investment Portfolio LLC.

I aver and affirm that the above information is true and correct under penalty of perjury.

Walter L. Hanner
Signature

Name: Mr. Walter Hanner

Address: Mutual Building

Choc Bay

Castries, St. Lucia

Daytime Phone: 758-450-0135

Fax: 758-450-0136

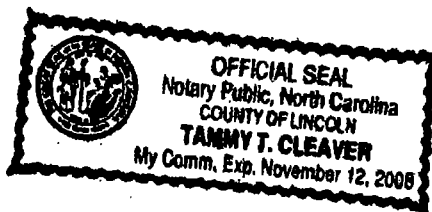
Email Address: info@sterlinggroup.bs

State: North Carolina

County: Lincoln

Subscribed to before me
this 22nd day of September 2004

Tammy J. Cleaver
Notary Public



STERLING ALLIANCE LTD.

5143

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION)

Plaintiff,)

Civil Action No. 04cv1512)

vs.)

Honorable Robert B. Kugler)

EQUITY FINANCIAL GROUP LLC,)

TECH TRADERS, INC., TECH TRADERS, LTD.)

MAGNUM INVESTMENTS, INC., VINCENT J.)

FIRTH, ROBERT W. SHIMER, COYT E. MURRAY)

and J. VERNON ABERNATHY)

Defendants)

CLAIM FORM FOR INVESTORS
WITH TECH TRADERS

1. I am over the age of 18 and I am a Director of Sterling Alliance Ltd., a Bahamian company operating in Nassau, Bahamas which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").

2. Sterling Alliance Ltd. received statements from Tech Traders under the account name Sterling Alliance Ltd. reflecting account number 5143.

3. Sterling Alliance Ltd. originally learned about Tech Traders from Robert Shimer and was solicited to invest in Tech Traders by Robert Shimer and Vernon Abernethy.

4. According to the most recent information provided to Sterling Alliance Ltd. as of February 29, 2004, I understand that the amount of the account balance shown for Sterling Alliance Ltd.'s account with Tech Traders is \$444,123.

5. Sterling Alliance Ltd. received information regarding the amount of it's equity with Tech Traders from Tech Traders via Lynn Sherrill of Lake Wylie Tax Service.

6. On the dates listed, the following amounts were transferred to fund Sterling

Alliance Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
11/21/02	100,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.
11/5/02	50,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.
7/9/02	100,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.

7. The following distributions of funds were made on account of Sterling Alliance

Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Bank of America Tech Traders Inc.	<u>Recipient of Transfer</u>
2/23/04	65,000.0	Wire	Sterling ACS Ltd. for Sterling Alliance Ltd.
9/13/03	172,500.00	Internal transfer from account 5143 to 9105	Sterling Bank Limited
7/22/03	15,000.00	Wire	Sterling ACS Ltd. for Sterling Alliance Ltd.
3/14/03	85,000.00	Wire	Sterling ACS Ltd. for Sterling Alliance Ltd.
12/31/02	250,000.00	Internal transfer from account 5143 to 37927-A	Sterling Trust (Anguilla) Ltd. Capital Account
12/20/02	10,000.00	Check (Unable to locate copy of Check)	Sterling Trust (Anguilla) Ltd.

8. The following persons and or entities have a beneficial interest in Sterling Alliance Ltd.'s investment in Tech Traders:

Howell and Vernice Woltz. 255 Woltz Lane, Advance, NC 27006

9. I have examined the books and records of Sterling Alliance Ltd., and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.


10. I have enclosed with this form copies of all available statements received regarding Sterling Alliance Ltd.'s investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling Alliance Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling Alliance Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling Alliance Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders: Sterling ACS Ltd., Aquarius Holdings International Ltd., Security Funding Ltd., Magnolia Holdings Ltd., Sterling Trust (Anguilla) Ltd., Sterling Investment Management Ltd., Sterling Bank Limited, Sterling Casualty and Insurance Ltd., Strategic Investment Portfolio LLC.

I aver and affirm that the above information is true and correct under penalty of perjury.


Signature

Name: Mr. Dicienzo Storr

Address: British American House

Marlborough Street & Navy Lyon

Nassau Bahamas


Daytime Phone: (242) 325-7573

Fax: (242) 325-8030

Email Address: info@sterlinggroup.bs

Country: BAHAMAS

Subscribed to before me
this 21st day of September, 2004


Notary Public

STERLING ACS LTD.
STRATEGIC (BAHAMAS) PORTFOLIO
9102

RCF 004415

6. On the dates listed, the following amounts were transferred to fund Sterling ACS Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
1/15/2004	225,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
12/30/03	50,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
10/23/03	30,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
9/12/03	230,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
8/11/03	25,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
5/16/03	20,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
2/6/03	100,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
1/16/03	100,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
10/2/02	200,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
9/4/02	200,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
8/28/02	300,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio

RCF 004417

7. The following distributions of funds were made on account of Sterling ACS

Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Bank of America Tech Traders Inc.	<u>Recipient of Transfer</u>
1/22/04	109,747.00	Wire Transfer	Sterling ACS Ltd.
10/29/03	82,816	Check	Sterling ACS Ltd.
8/29/03	14,700.00	Check (from Magnum Investments Ltd.)	Sterling ACS Ltd.
7/22/03	73,791.00	Wire	Sterling ACS Ltd.
7/10/03	220,000.00	Wire	Sterling ACS Ltd.
5/?/2003	2,000.00	Check Unable to locate copy	Sterling ACS Ltd/ Vernice Woltz
4/23/03	94,996.00	Wire	Sterling ACS Ltd.
1/24/03	26,320.40	Wire	Sterling ACS Ltd.
9/19/02	100,000.00	Check	Sterling ACS Ltd./ W3 Commerce

8. The following persons and or entities have a beneficial interest in Sterling ACS

Ltd.'s investment with Tech Traders:

Howell & Vernice Woltz

255 Woltz Lane, Advance NC 27006, USA

Sterling ACS Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

RCF 004418

Aquarius Holdings International Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

Magnolia Holdings Ltd

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

Security Funding Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

9. I have examined the books and records of Sterling ACS Ltd. and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

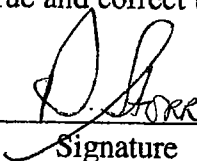
10. I have enclosed with this form copies of all available statements received regarding Sterling ACS Ltd.'s investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling ACS Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling ACS Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling ACS Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders: Sterling Investment Management Ltd., Sterling Bank Limited, Sterling Trust (Anguilla) Ltd., Sterling Casualty and Insurance Ltd., Sterling Alliance Ltd., Strategic Investment Portfolio LLC

I aver and affirm that the above information is true and correct under penalty of perjury.



Signature

Name: Mr. Dicienzo Storr

Address: British American House

Marlborough Street & Navy Lyon

Nassau, Bahamas

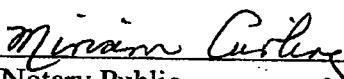
Daytime Phone: (242) 325 - 7573

Fax: (242) 325 - 8030

Email Address: info@sterlinggroup.bs

Country BAHAMAS

Subscribed to before me
this 21st day of September 2004



Notary Public

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION)

Plaintiff,)

Civil Action No. 04cv1512)

vs.)

Honorable Robert B. Kugler)

EQUITY FINANCIAL GROUP LLC,)
TECH TRADERS, INC., TECH TRADERS, LTD.)
MAGNUM INVESTMENTS, INC., VINCENT J.)
FIRTH, ROBERT W. SHIMER, COYT E. MURRAY)
and J. VERNON ABERNATHY)
Defendants)

CLAIM FORM FOR INVESTORS
WITH TECH TRADERS
AMENDED 3/31/2005

1. I am over the age of 18 and I am a Director of Sterling ACS Ltd., a Bahamian company operating in Nassau, Bahamas which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").
2. Sterling ACS Ltd. received statements from Tech Traders under the account name Strategic (Bahamas) Portfolio reflecting account number 9102.
3. Sterling ACS Ltd. was aware of Tech Traders through a related entity, Sterling Alliance Ltd. Based on the returns certified by J. Vernon Abernethy, CPA, the Directors of Sterling ACS Ltd. approved the investment of funds with Tech Traders.
4. According to the most recent information provided to Sterling ACS Ltd. as of February 29, 2004, I understand that the amount of the account balance shown for Sterling ACS Ltd.'s account with Tech Traders is \$1,837,018.

5. Sterling ACS Ltd. received information regarding the amount of it's equity with Tech Traders from Tech Traders via Lynn Sherrill at Lake Wylie Tax Service.

6. On the dates listed, the following amounts were transferred to fund Sterling ACS Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u>
				Bank of America Tech Traders Inc, FBO
1/15/2004	225,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
12/30/03	50,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
10/23/03	30,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
9/12/03	230,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
8/11/03	25,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
5/16/03	20,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
2/6/03	100,000.00	Investment Account	AQ Holdings Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
1/16/03	100,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
10/2/02	200,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio

9/4/02	200,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio
8/28/02	300,000.00	Investment Account	Sterling ACS Ltd.	Sterling ACS Ltd Strategic (Bahamas) Portfolio

7. The following distributions of funds were made on account of Sterling ACS

Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Bank of America Tech Traders Inc.	<u>Recipient of Transfer</u>
1/22/04	109,747.00	Wire Transfer	Sterling ACS Ltd.
12/29/03	90,813	Wire	Sterling ACS Ltd.
10/29/03	82,816	Check	Sterling ACS Ltd.
9/16/03	94,135	Wire	Sterling ACS Ltd.
8/29/03	14,700.00	Check (from Magnum Investments Ltd.)	Sterling ACS Ltd.
7/22/03	73,791.00	Wire	Sterling ACS Ltd.
7/10/03	220,000.00	Wire	Sterling ACS Ltd.
5/7/2003	2,000.00	Check Unable to locate copy	Sterling ACS Ltd/ Vernice Woltz
4/23/03	94,996.00	Wire	Sterling ACS Ltd.
1/24/03	26,320.40	Wire	Sterling ACS Ltd.
9/19/02	100,000.00	Check	Sterling ACS Ltd./ W3 Commerce

8. The following persons and or entities have a beneficial interest in Sterling ACS

Ltd.'s investment with Tech Traders:

Howell & Verruce Woltz 255 Woltz Lane, Advance NC 27006, USA

Sterling ACS Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

Aquarius Holdings International Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

Magnolia Holdings Ltd

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

Security Funding Ltd.

Registered Address:
British American House, Ground Floor
Marlborough Street & Navy Lyon Road
Nassau, Bahamas

9. I have examined the books and records of Sterling ACS Ltd. and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

10. I have enclosed with this form copies of all available statements received regarding Sterling ACS Ltd.'s investment with Tech Traders.


11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling ACS Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling ACS Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling

ACS Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders: Sterling Investment Management Ltd., Sterling Bank Limited, Sterling Trust (Anguilla) Ltd., Sterling Casualty and Insurance Ltd., Sterling Alliance Ltd., Strategic Investment Portfolio LLC

I aver and affirm that the above information is true and correct under penalty of perjury.


Signature

Name: Mr. Dicienzo Storr

Address: British American House

Marlborough Street & Navy Lyon

Nassau, Bahamas

Daytime Phone: (242) 325 - 7573

Fax: (242) 325 - 8030

Email Address: info@sterlinggroup.bs

Country BAHAMAS

Subscribed to before me
this ___ day of _____, 2005


Notary Public

**STERLING INVESTMENT
MANAGEMENT LTD.**

007

RCF 004459

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION)

Plaintiff,)

Civil Action No. 04cv1512

vs.)

Honorable Robert B. Kugler

EQUITY FINANCIAL GROUP LLC,)
TECH TRADERS, INC., TECH TRADERS, LTD.)
MAGNUM INVESTMENTS, INC., VINCENT J.)
FIRTH, ROBERT W. SHIMER, COYT E. MURRAY)
and J. VERNON ABERNATHY)
Defendants)

CLAIM FORM FOR INVESTORS
WITH TECH TRADERS

1. I am over the age of 18 and I am a Director of Sterling Investment Management Ltd., an Anguillan company operating in The Valley, Anguilla which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").

2. Sterling Investment Management Ltd. received statements from Tech Traders under the account name Sterling Investment Management Ltd. reflecting account number 007

3. Sterling Investment Management Ltd. was aware of Tech Traders through a related entity, Sterling Alliance Ltd. Based on the returns certified by J. Vernon Abernethy, CPA, the Directors of Sterling Investment Management Ltd. approved the investment of funds with Tech Traders.

4. According to the most recent information provided to Sterling Investment Management Ltd., as of February 29, 2004, I understand that the amount of the account balance shown for Sterling Investment Management Ltd.'s account with Tech Traders is \$5,579,300.00. Since February 29, 2004, Sterling Investment Management Ltd., has added funds in the amount of \$95,000.00 to it's investment at Tech Traders.

5. Sterling Investment Management Ltd., received information regarding the amount of it's equity with Tech Traders from Tech Traders via Lynn Sherrill of Lake Wylie Tax Service..

6. On the dates listed, the following amounts were transferred to fund Sterling Investment Management Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
3/17/04	95,000.00	Investment Account	Sterling Trust (Anguilla) Ltd.	Sterling Investment Management Ltd
2/6/04	621,875.00	Investment Account	Sterling Investment Management Ltd	Sterling Investment Management Ltd
1/21/04	200,000.00	Investment Account	Sterling ACS Ltd.	Sterling Investment Management Ltd
1/16/04	1,200,000.00	Custodial Account	Sterling Bank Limited	Sterling Investment Management Ltd
12/24/03	230,000.00	Investment Account	Sterling ACS Ltd.	Sterling Investment Management Ltd
On 12/1/03 Funds from account 5103 (Sterling Alliance Ltd.)were transferred to 007 (Sterling Investment Management Ltd.) in the amount of \$802,685..				
On 12/1/03 Funds from account 39727-B (Sterling Trust (Anguilla) Ltd.- Managed Funds) were transferred to 007 in the amount of \$1,357,809.				
11/5/03	60,000.00	Investment Account	Sterling ACS Ltd.	Sterling Investment Management Ltd
9/5/03	600,000.00	Investment Account	Sterling Trust (Anguilla) Ltd.	Sterling Investment Management Ltd
7/7/2003	215,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.
1/16/03	240,000.00 (Immediately requested return of funds)	Investment Account	Sterling ACS Ltd.	Sterling Trust (Anguilla) Ltd. Managed Funds Acct

RCF 004461

1/3/03	90,000.00	Investment Account	Sterling ACS Ltd.	Sterling Trust (Anguilla) Ltd. Managed Funds Acct
12/31/02	555,970.00	Investment Account	Sterling ACS Ltd.	Sterling Trust (Anguilla) Ltd. Managed Funds Acct
12/31/02	100,000.00	Existing Tech Traders Acct #5142	Sterling Alliance Ltd.	Sterling Trust (Anguilla) Ltd. Managed Funds Acct
5/3/02	40,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.
4/30/02	420,000.00	Investment Account	Sterling ACS Ltd.	Sterling Alliance Ltd.

7. The following distributions of funds were made on account of Sterling Investment Management Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Bank of America Tech Traders Inc.	<u>Recipient of Transfer</u>
1/30/03	240,000.00 (Funds wired to Tech Traders on 1/16/03 and returned 1/30/03)	Wire	Sterling Trust (Anguilla) Ltd.
12/31/02	100,000.00	Internal Transfer from account 5142 to 37927	Sterling Trust (Anguilla) Ltd. Managed Funds Acct

8. The following persons and or entities have a beneficial interest in Sterling

Investment Management Ltd.'s investment with Tech Traders:

DRL Twenty Plus Fund	c/o Cardinal International Ltd., Hilton Commerce Center, Bay Street, Nassau, Bahamas
Big Sky Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Belmont Leacock Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
EABS Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Garrett Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Genesis Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Grey Ghost Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Lansing Family Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
M & B Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Meridian Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
New Harvest Trust,	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Pacific Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Parish of Mercy Charitable Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Pinnacle Resources Intl Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Specialty Select Group Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
St. Lawrence Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
WEFT Trust	c/o Sterling Trust (Anguilla) Ltd, The Valley, Anguilla
Ovolos Investment Ltd.	c/o Sterling ACS Ltd, British American House, Ground Floor Marlborough Street & Navy Lyon Road Nassau, Bahamas

RCF 004463

9. I have examined the books and records of Sterling Investment Management Ltd., and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

10. I have enclosed with this form copies of all available statements received regarding Sterling Investment Management Ltd.'s investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling Investment Management Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Sterling Investment Management Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling Investment Management Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders:

Howell & Vernice Woltz

Sterling ACS Ltd.

Aquarius Holdings International Ltd.

Security Funding Ltd.

Magnolia Holdings Ltd.

Sterling Alliance Ltd.

Sterling Trust (Anguilla) Ltd.

Sterling Bank Limited

Sterling Casualty and Insurance Ltd.

Strategic Investment Portfolio LLC.

RCF 004464

I aver and affirm that the above information is true and correct under penalty of perjury.



Signature

Name: Ms. Dematee Mohan

Address: British American House

Marlborough Street & Navy Lyon

Nassau Bahamas

Daytime Phone: (242) 325-7573

Fax: (242) 325-8030

Email Address: info@sterlinggroup.bs

Country: BAHAMAS

Subscribed to before me
this 21st day of September, 2004



Notary Public

**STRATEGIC INVESTMENT
PORTFOLIO LLC**

9110

5. Strategic Investment Portfolio LLC received information regarding the amount of it's equity with Tech Traders from Vernon Abernethy.

6. On the dates listed, the following amounts were transferred to fund Strategic Investment Portfolio LLC's investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u> Bank of America Tech Traders Inc, FBO
3/25/04	49,000.00	William Raef (\$20,000.00) Susan Raef (\$29,000.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC
3/19/04	26,000.00	William Raef (\$18,800.00) Susan Raef (\$7,200.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC
2/27/04	160,000.00	Shane Hubbard (\$160,000.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC
2/12/04	8,778.00	Luci Johnson (\$8,778.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC
1/29/04	20,000.00	Walter Kells (\$20,000.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC
12/?/03	14,900.00 (Unable to locate confirmation)	Luci Johnson (\$14,900.00)	Strategic Investment Portfolio LLC	Strategic Investment Portfolio LLC

7. The following distributions of funds were made on account of Strategic Investment Portfolio LLC investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u>	<u>Recipient of Transfer</u>
N/A	N/A	N/A	N/A

8. The following persons and or entities have a beneficial interest in Strategic Investment Portfolio LLC's investment with Tech Traders:

Walter Kells	Freeport, Bahamas
Luci Johnson	Raleigh, North Carolina USA
Shane Hubbard	Unknown
William Raef	501 N Harvard Avenue, Arlington Height IL 60005
M. Susan Raef	405 N Wabash Ave, Chicago IL 60611

Because Mr. Vernon Abernethy absconded with the company's computer and has not released all the records concerning the above beneficial owners, complete information will be submitted when it becomes available.

9. I have examined the available books and records of Strategic Investment Portfolio LLC, and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

10. I have enclosed with this form copies of all available statements received regarding Strategic Investment Portfolio LLC's investment with Tech Traders.

11. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Strategic Investment Portfolio LLC's possession and control relating to the funds deposited in or withdrawn from Tech Traders.

12. Strategic Investment Portfolio LLC previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Strategic Investment Portfolio LLC's investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

13. I am aware of the following persons and or entities who also had an investment with Tech Traders: Sterling ACS Ltd., Aquarius Holdings International Ltd., Security Funding Ltd., Magnolia Holdings Ltd., Sterling Trust (Anguilla) Ltd., Sterling Investment Management Ltd., Sterling Bank Limited, Sterling Alliance Ltd., Sterling Casualty & Insurance Ltd.

I aver and affirm that the above information is true and correct under penalty of perjury.


Signature

Name: Mr. Howell W. Woltz, Director

Address: 255 Woltz Lane

Advance, NC 27006

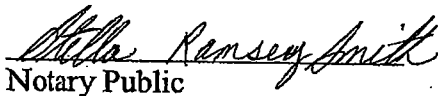
Daytime Phone: (336) 817-6879

Email Address: hwoltz@yadtel.net

State: South Carolina

County: Davie

Subscribed to before me
this 23 day of Sept., 2004


Notary Public

July 26, 2005

RCF 004288

STERLING TRUST (ANGUILLA) LTD.

37927-A

G20-37923

RCF 004305

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING COMMISSION)

Plaintiff,)

Civil Action No. 04cv1512)

vs.)

Honorable Robert B. Kugler)

EQUITY FINANCIAL GROUP LLC,)

TECH TRADERS, INC., TECH TRADERS, LTD.)

MAGNUM INVESTMENTS, INC., VINCENT J.)

FIRTH, ROBERT W. SHIMER, COYT E. MURRAY)

and J. VERNON ABERNATHY)

Defendants)

CLAIM FORM FOR INVESTORS
WITH TECH TRADERS

1. I am over the age of 18 and I am an Accountant of Sterling Trust (Anguilla) Ltd., an Anguillan company operating in The Valley, Anguilla which invested funds for commodity trading with Tech Traders, Ltd. or Tech Traders, Inc. ("Tech Traders").

2. Sterling Trust (Anguilla) Ltd. received statements from Tech Traders under the account name Sterling Capital Account reflecting account number 37927-A.

3. Sterling Trust (Anguilla) Ltd. was aware of Tech Traders through a related entity, Sterling Alliance Ltd. Based on the returns certified by J. Vernon Abernethy, CPA, the Directors of Sterling Trust (Anguilla) Ltd. approved the investment of funds with Tech Traders.

4. According to the most recent information provided to Sterling Trust (Anguilla) Ltd., as of February 29, 2004, I understand that the amount of the account balance shown for Sterling Trust (Anguilla) Ltd.'s account with Tech Traders is \$419,023.

5. Sterling Trust (Anguilla) Ltd., received information regarding the amount of it's equity with Tech Traders from Tech Traders via Lynn Sherrill of Lake Wylie Tax Service.

6. On the dates listed, the following amounts were transferred to fund Sterling Trust (Anguilla) Ltd.'s investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u>
12/31/02	250,000.00	Existing Tech Traders Acct #5143	Sterling Alliance Ltd.	Bank of America Tech Traders Inc, FBO Sterling Trust (Anguilla) Ltd. Capital Acct

7. The following distributions of funds were made on account of Sterling Trust (Anguilla) Ltd. investment with Tech Traders:

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u>	<u>Recipient of Transfer</u>
12/24/03	100,000.00	Bank of America Tech Traders Inc. Wire	Sterling Trust (Anguilla) Ltd.

8. The receiver has also placed a freeze order on funds and Treasury Notes in account G20 37923 being held in the name of Sterling Trust (Anguilla) Ltd. at Man Financial Inc. Sterling Trust (Anguilla) Ltd. disputes that these funds were deposited with Tech Traders and claim them as it's own. The following deposits were made to the Sterling Trust (Anguilla) Ltd. account at Man Financial Inc.

<u>Date</u>	<u>Amount</u>	<u>Source of Funds Used to Invest</u>	<u>Company Making Transfer</u>	<u>Recipient of Transfer</u>
3/31/04	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Man Financial Inc. A/C G20 37923 FBO Sterling Trust (Anguilla) Ltd.

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2/26/04	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
2/10/04	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
1/5/04	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
12/04/03	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
11/12/03	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
9/26/03	45,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
9/5/03	200,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
8/29/03	40,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
7/29/03	40,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
6/27/03	25,250.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.

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6/3/03	54,750.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
4/24/03	235,580.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
4/24/03	1,000,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
3/18/03	500,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd	Sterling Trust (Anguilla) Ltd.
2/5/03	350,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd.	Sterling Trust (Anguilla) Ltd.
1/30/03	240,000.00	Sterling Trust (Anguilla) Ltd. Investment Funds	Sterling Trust (Anguilla) Ltd.	Sterling Trust (Anguilla) Ltd.

The following withdrawals of funds were made from Sterling Trust (Anguilla) Ltd. account at Man Financial Inc.

<u>Date</u>	<u>Amount</u>	<u>Source of Payment</u> Man Financial Inc. Sterling Trust (Anguilla) Ltd. A/C G20 37923	<u>Recipient of Transfer</u>
2/12/04	425,000.00	Wire	Sterling Trust (Anguilla) Ltd.
4/2/03	500,000.00	Wire	Sterling Trust (Anguilla) Ltd.

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9. The following persons and or entities have a beneficial interest in Sterling Trust (Anguilla) Ltd.'s Capital investment with Tech Traders:

Howell & Vernice Woltz

Hiram Martin

Joseph Brice.

10. I have examined the books and records of Sterling Trust (Anguilla) Ltd., and affirm that none of the defendants in the above-captioned action are the record owners of any of the funds invested with Tech Traders.

11. I have enclosed with this form copies of all available statements received regarding Sterling Trust (Anguilla) Ltd.'s investment with Tech Traders.


12. I have also enclosed with this form copies of all checks, wire transfer advices and all other records of transfer in Sterling Trust (Anguilla) Ltd.'s possession and control relating to the funds deposited in or withdrawn from Tech Traders.

13. Sterling Trust (Anguilla) Ltd. previously has provided copies of all other documents in its possession or control which were received, executed or forwarded in connection with Sterling Trust (Anguilla) Ltd.'s investment with Tech Traders. If you require an additional copy of those documents, one will be provided.

14. I am aware of the following persons and or entities who also had an investment with Tech Traders: Howell & Vernice Woltz, Sterling ACS Ltd., Aquarius Holdings International Ltd., Security Funding Ltd., Magnolia Holdings Ltd., Sterling Alliance Ltd., Sterling Investment Management Ltd., Sterling Bank Limited, Sterling Casualty and Insurance Ltd., Strategic Investment Portfolio LLC.

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I aver and affirm that the above information is true and correct under penalty of perjury.


Signature

Name: Ms. Dematee Mohan

Address: British American House

Marlborough Street & Navy Lyon

Nassau Bahamas

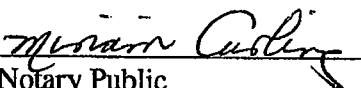
Daytime Phone: (242) 325-7573

Fax: (242) 325-8030

Email Address: info@sterlinggroup.bs

Country: BAHAMA S

Subscribed to before me
this 21st day of September, 2004


Notary Public

RCF 004311

EXHIBIT B

UNITED STATES DISTRICT COURT
FOR THE
DISTRICT OF NEW JERSEY

COMMODITY FUTURES TRADING)
COMMISSION,)

Plaintiff,)

vs.)

Civil Action No.: 04CV 1512

EQUITY FINANCIAL GROUP, LLC,)
TECH TRADERS, INC., TECH)
TRADERS, LTD., MAGNUM)
INVESTMENTS, LTD., MAGNUM)
CAPITAL INVESTMENTS, LTD.,)
VINCENT J. FIRTH, ROBERT W.)
SHIMER, COYT E. MURRAY, and J.)
VERNON ABERNETHY,)

Honorable Robert B. Kugler

Defendants.)

**REVISED ORDER GRANTING MOTION OF EQUITY RECEIVER
REGARDING TREATMENT OF THE STERLING
CLAIMS AND CLAIMS OF STERLING INVESTORS**

The Motion of Equity Receiver Regarding Treatment of the Sterling Claims and the Claims of Sterling Investors having been brought before the Court by Stephen T. Bobo, the Equity Receiver (“Receiver”), and the Court having considered the motion and papers filed in support of it, and for good cause shown,

IT IS ORDERED THAT:

1. The Motion of Equity Receiver Regarding Treatment of the Sterling Claims and the Claims of Sterling Investors is granted.
2. The claims submitted by the following entities: Sterling ACS, Ltd., Sterling Alliance, Ltd., Sterling Bank, Ltd., Sterling Investment Management, Ltd., Sterling Casualty & Insurance, Ltd., Sterling Trust (Anguilla), Ltd., and Strategic

Investment Portfolio LLC shall be aggregated into a single claim that is allowed in the amount of \$15,944,011, with previous withdrawals totaling \$1,424,618.40 (the "Aggregate Sterling Claim").

3. The distribution amount for the Aggregate Sterling Claim shall be calculated in the same manner as all other Tier 1 claims against Tech Traders, as set forth in this Court's order entered on September 26, 2005 approving the interim distribution to investors.
4. The amount to be distributed on account of the Aggregate Sterling Claim must also be reduced by the amount of attorneys' fees incurred by the Receiver that relate to the Sterling Entities and the Sterling Investor Claims. That amount totals \$85,751.50 through the end of 2006 and will also include any similar fees incurred by the Receiver after January 1, 2007. After deducting the amount of such legal fees, the difference is referred to as the "Net Distribution Amount."
5. The Net Distribution Amount shall be distributed among the individual Sterling investors holding allowed Sterling Investor Claims. The proportion of each Sterling Investor Claim's share of the Net Distribution Amount shall be determined using the following formula:
 - a. The amount of each allowed Sterling Investor Claim divided by the total amount of allowed Sterling Investor Claims (\$12,388,643.98);
 - b. The resulting decimal is then multiplied by the Net Distribution Amount (calculated as set forth in paragraph 3 above) to calculate the gross distribution amount available to the individual Sterling Investor Claim;

- c. This gross distribution amount must then be reduced by any prior repayments received by the Sterling Investor Claim as shown on schedule of Proposed Allowed Sterling Investor Claims attached as Exhibit 1;
 - d. The difference represents the net amount distributable on account of that particular Sterling Investor Claim.
6. The Sterling Investor Claims contained on the schedule attached as Exhibit 1 are allowed in the respective amounts shown.
7. The Sterling Investor Claims contained on the schedule attached as Exhibit 2 are disallowed.

DATED: _____, 2007

BY THE COURT

DISTRICT COURT JUDGE

EXHIBIT 1

PROPOSED ALLOWED STERLING INVESTOR CLAIMS

Name of Sterling Investor Claimant	Amount Invested (according to claim form)	Recommended Claim Amount	Previous Withdrawals From Tech Traders and Interim Distributions Made by Receiver	Transaction Number
John Caire	\$851,875.00	\$851,875.00	\$0.00	27, 44
CMP Fund	\$9,050,000.00	\$9,050,000.00	\$2,542,248.78	48, 49, 54
DRL Twenty Plus	\$1,200,000.00	\$1,200,000.00	\$337,093.76	39
Michael and Angela Hubbard	\$160,000.00	\$160,000.00	\$0.00	47
Luci Johnson	\$127,717.66	\$123,678.00	\$6,219.00	14, 34, 45; 18B, 23B, 32B
Walter Kells and Brigitte Pilgrim	\$70,000.00	\$45,000.00	\$0.00	36, 42
Bob Lansing	\$606,500.00	\$500,000.00	\$0.00	11
Susan Raef	\$36,720.83	\$36,720.83	\$0.00	51, 52, 53
Mary Raef	\$38,870.15	\$38,870.15	\$0.00	51, 52, 53

PROPOSED ALLOWED STERLING INVESTOR CLAIMS

Name of Sterling Investor Claimant	Amount Invested (according to claim form)	Recommended Claim Amount	Previous Withdrawals From Tech Traders and Interim Distributions Made by Receiver	Transaction Number
Entrust Bank, Ltd. (formerly Sterling Bank, Ltd.)	\$300,000.00	\$127,500.00	\$0.00	29, 30
Terry Sanderson	\$95,324.57	\$90,000.00	\$0.00	7
Samuel Currin - Sterling Casualty & Insurance	\$67,500.00	\$62,500.00	\$0.00	43, 45
Elmer Martin	Unspecified portion of \$2.3 million invested with Sterling Entities	\$75,000.00	\$0.00	31, 33
Patti and Gary Reiter	\$130,000.00	\$27,500.00	\$0.00	38
TOTALS:	\$12,734,508.21	\$12,388,643.98	\$2,885,561.54	

EXHIBIT 2

PROPOSED DISALLOWED STERLING INVESTOR CLAIMS

Name of Sterling Investor Claimant	Funds Invested with Sterling (per claim form)	Funds Invested Traceable to Tech Traders	Reason for Objection	Receiver's Proposed Treatment
Greg Borsoi	\$130,000.00	\$0.00	Invested funds did not reach Tech Traders	Disallow claim
Samuel Currin - Oxford Corporation	\$26,595.00	\$0.00	Invested funds did not reach Tech Traders	Disallow claim
Mark Malinowski	\$55,463.00	\$0.00	Invested funds did not reach Tech Traders	Disallow claim
TOTALS:	\$212,058.00	\$0.00		