

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

SECURITIES AND EXCHANGE COMMISSION, §

Plaintiff, §

vs. §

Civil Action No.: 3:06-CV-2136-P

ABC VIATICALS, INC., §

C. KEITH LAMONDA, §

and JESSE W. LAMONDA, JR., §

Defendants §

and §

LAMONDA MANAGEMENT FAMILY §

LIMITED PARTNERSHIP, §

STRUCTURED LIFE SETTLEMENTS, INC., §

BLUE WATER TRUST, §

and DESTINY TRUST §

Relief Defendants. §

RECEIVER'S FIRST MOTION TO ALLOW "A" CLAIMS

TO THE HONORABLE JORGE A. SOLIS, UNITED STATES DISTRICT JUDGE:

Pursuant to this Court's Order of January 18, 2007 [Docket No. 26], the Receiver submits his First Motion to Allow "A" Claims.

1. As part of his duties, the Receiver has reviewed numerous claims submitted against the ABC Viaticals Receivership Estate. Attached hereto as Exhibit "1" is a list of "A" claims against the ABC Viaticals Receivership Estate which the Receiver has reviewed and to which he has no objection for the period ended May 1, 2008. Accordingly, the Receiver requests that the Court allow each of the 206 "A" claims set forth in Exhibit "1" totaling \$9,144,834.19 as investor claims against the ABC Viatical Receivership Estate.

2. Consistent with this Court's Order of January 18, 2007, the Receiver requests that if no objection is filed within thirty (30) days after the date of filing this motion, the Court enter an order allowing the "A" claims listed on Exhibit "1".

3. The Receiver is still in the process of reviewing other claims against the ABC Viaticals Receivership Estate. Those claims will be the subject of future motions.

DATED this 1st day of May, 2008.

Respectfully submitted,

**QUILLING, SELANDER, CUMMISKEY
& LOWNDS, P.C.**

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By: /s/ Michael J. Quilling

Michael J. Quilling
State Bar No. 16432300
Dee Raibourn
State Bar No. 24009495
Brent Rodine
State Bar No. 24048770

ATTORNEYS FOR RECEIVER

CERTIFICATE OF SERVICE

A copy of this pleading was served on all interested parties through the Court's electronic filing system.

/s/ Michael J. Quilling

Exhibit “1”

Claim ID	Last	First	Company	NetClaim
1	ABA-00025	Harper Jr.	Abner C.	\$ 59,506.58
2	ABA-00027	Fromowitz	Gary S.	\$ 25,000.00
3	ABA-00032	Lawless, Trustees	Richard R. & Karyn G. The Lawless Family Trust	\$ 12,500.00
4	ABA-00033	Lawless, Trustees	Richard R. & Karyn G. The Lawless Family Trust	\$ 12,500.00
5	ABA-00034	Lawless, Trustees	Richard R. & Karyn G. The Lawless Family Trust	\$ 25,000.00
6	ABA-00035	Loftus	Joseph P. c/o Joseph W. Greenwald, Sr.	\$ 100,000.00
7	ABA-00036	Petrova	Gertrude L.	\$ 45,850.92
8	ABA-00037	Cotton	Yong Cha	\$ 65,000.00
9	ABA-00038	Jones	Algernon J.	\$ 50,000.00
10	ABA-00043	Monahan, Treasurer	Edward V. Edward V. Monahan, Inc.	\$ 50,000.00
11	ABA-00044	Holmes	John W.	\$ 30,000.00
12	ABA-00045	Butler	Alice Marie & Jimmy L.	\$ 10,000.00
13	ABA-00046	Cavanaugh	Dennis P.	\$ 58,642.85
14	ABA-00048	Cohn, President	Theodore Cooperative Holding Company	\$ 50,000.00
15	ABA-00051	Murphy	Edward	\$ 35,000.00
16	ABA-00058	Wallin	Gerard T.	\$ 26,000.81
17	ABA-00059	Burke	Rocky A.	\$ 25,000.00
18	ABA-00062	Deja-Jason	Darlene A.	\$ 12,186.93
19	ABA-00064	Page, Jr.	James W	\$ 21,110.00
20	ABA-00065	Page, Jr.	James W	\$ 52,000.00
21	ABA-00066	Massengale	Manice	\$ 163,461.57
22	ABA-00070	Hughes	Marval M.	\$ 10,000.00
23	ABA-00071	Hughes	John F.	\$ 12,000.00
24	ABA-00072	Haynes	David P.	\$ 104,500.00
25	ABA-00074	Martinez	Karl D.	\$ 92,923.22
26	ABA-00076	Gering	Richard J.	\$ 50,000.00
27	ABA-00077	Frechette	Reginald & Janice	\$ 300,000.00
28	ABA-00082	Nemes	Judith	\$ 50,000.00
29	ABA-00085	Held	Philip L.	\$ 10,000.00
30	ABA-00005	Parker	Lyndel Louise	\$ 31,963.20
31	ABA-00006	McAuley	John B. & Marlene K.	\$ 150,000.00
32	ABA-00007	Reed Trust	Jonathan & Katherine	\$ 25,000.00
33	ABA-00008	Sowards	N. Gary Sowards Family Trust	\$ 25,000.00
34	ABA-00009	Pedroza	Emilio & Oralia	\$ 77,000.00
35	ABA-00010	Hull	Noel Thomas	\$ 91,018.96
36	ABA-00012	Gibson	Debra A.	\$ 25,000.00
37	ABA-00014	Bennett	Alan B.	\$ 30,000.00
38	ABA-00016	Millin	Judy C.	\$ 60,000.00
39	ABA-00017	Sherman, Jr.	Jimmy F.	\$ 5,000.00
40	ABA-00018	Ford	Raelene Jo	\$ 90,000.00
41	ABA-00020	Rhone	The Estate of Linda L. c/o Christopher Rhone	\$ 6,251.91
42	ABA-00024	Kell	Robert V.	\$ 25,000.00
43	ABA-00102	Phelps	Carl W & Carol A.	\$ 10,000.00
44	ABA-00104	Fuller	Robert D.	\$ 15,000.00
45	ABA-00113	Prunty	Scott C.	\$ 10,000.00
46	ABA-00138	Robertson	Marc Evans	\$ 25,000.00
47	ABA-00139	Robertson	Marc Evans	\$ -
48	ABA-00140	Kasic	Donna	\$ 38,377.11
49	ABA-00141	Kasic	Donna	\$ 2,372.14
50	ABA-00142	Kasic	James Andrew	\$ 18,284.16
51	ABA-00143	Perry	Robert B.	\$ 50,000.00
52	ABA-00147	Runge	Michael L.	\$ 124,300.00
53	ABA-00149	Ochs	Gerard J.	\$ 10,000.00
54	ABA-00150	Rogers	Michael D.	\$ 100,000.00
55	ABA-00156	Smith	Charles W.	\$ 35,000.00
56	ABA-00158	Booth	James A.	\$ 25,000.00
57	ABA-00159	Booth	James A.	\$ 15,000.00
58	ABA-00161	Blanchard	Normand & Betty Ann	\$ 50,000.00
59	ABA-00163	Costa	John F. and Helen L.	\$ 50,000.00
60	ABA-00164	Kray	Carolyn Christine	\$ 50,000.00

Claim ID	Last	First	Company	NetClaim	
61	ABA-00165	Kray	Carolyn Christine	\$ 50,000.00	
62	ABA-00166	Fox	James Joseph	\$ 40,000.00	
63	ABA-00167	Kray Jr.	Albert R.	\$ 50,000.00	
64	ABA-00168	Kray Jr.	Albert R.	\$ 50,000.00	
65	ABA-00169	Kray Jr.	Albert R.	\$ 50,000.00	
66	ABA-00170	Kray Jr.	Albert R.	\$ 50,000.00	
67	ABA-00171	Martin, Trustee	Ronald	The Martin Family Trust	\$ 30,000.00
68	ABA-00172	Parker	Philip J.	\$ 100,000.00	
69	ABA-00173	Parker	Estate of Sheila Ann	c/o Wendy Roystan, Executor	\$ 50,000.00
70	ABA-00174	Rowe	Ann Louise	\$ 189,000.00	
71	ABA-00175	Siteman	Diane Joyce	\$ 300,000.00	
72	ABA-00176	Soucy	Henry C. & Lucille J.	\$ 100,000.00	
73	ABA-00177	Zinck, Jr.	Melton Douglas	\$ 20,000.00	
74	ABA-00193	Redovian	Jim	\$ 100,000.00	
75	ABA-00195	Scaggs	Thomas R	\$ 50,000.00	
76	ABA-00196	Hepp	Aaron	\$ 25,000.00	
77	ABA-00197	Duncan	Virginia P.	\$ 100,000.00	
78	ABA-00198	Callahan Jr	L. Clayton	\$ 60,049.04	
79	ABA-00202	Klink	Edith D.	\$ 120,000.00	
80	ABA-00203	Klink	Edith D.	\$ 50,000.00	
81	ABA-00204	Klink	Edith D.	\$ 120,000.00	
82	ABA-00205	Fulco III	Frank	\$ 100,000.00	
83	ABA-00206	Murney, Trustees	Kennth & Sandra	Murney Revocable Living Trust 5/30/2003	\$ 35,000.00
84	ABA-00207	Bennett	Yvonne	\$ 10,000.00	
85	ABA-00208	Greene	Norma Jean	\$ 10,000.00	
86	ABA-00209	Bennett	Jerry D.	\$ 40,000.00	
87	ABA-00210	Powell	Leon A.	\$ 80,000.00	
88	ABA-00213	Ransom	Birdie Joyce	\$ 23,332.90	
89	ABA-00214	Ransom	Jarrett B.	\$ 12,389.90	
90	ABA-00215	Ransom	Jarrett B & Birdie Joyce	\$ 6,719.02	
91	ABA-00216	Green	Harry E.	\$ 20,000.00	
92	ABA-00219	Cutler	Carol J.	\$ 35,409.79	
93	ABA-00220	Parekh	Vinita	\$ 25,000.00	
94	ABA-00221	Bailey	Kenneth R	\$ 99,500.00	
95	ABA-00222	Gaspar	Marion J.	\$ 2,000.00	
96	ABA-00223	Gaspar	William L.	\$ 2,000.00	
97	ABA-00224	Locke	Lou W.	\$ 25,000.00	
98	ABA-00225	Lisin	Katheryn D.	\$ 50,000.00	
99	ABA-00226	Venckus	Michael J.	\$ 41,000.00	
100	ABA-00227	Frasier	Don A.	\$ 25,000.00	
101	ABA-00228	Templin	Richard H	\$ 22,804.64	
102	ABA-00229	Senft	Andrew R.	\$ 98,582.99	
103	ABA-00230	Schimmel	Jessica A.	\$ 100,000.00	
104	ABA-00231	Schimmel	Jessica A.	\$ 200,000.00	
105	ABA-00232	Schimmel	Jessica A.	\$ -	
106	ABA-00233	Winiski	Jim P	\$ 32,353.73	
107	ABA-00240	Hanna	Jack R & Jeff L	\$ 40,000.00	
108	ABA-00241	Hanna	Jack R & Jeff L	\$ 54,000.00	
109	ABA-00242	Nicholl	Robert A.	\$ 35,000.00	
110	ABA-00243	Klein	David W.	\$ 10,000.00	
111	ABA-00248	Stoneberg	Ronald P.	\$ 60,000.00	
112	ABA-00250	Ibbitson	Raymond L.	\$ 30,000.00	
113	ABA-00251	Hawkins, FBO	Sister Mary	St. Benedict Monastery, Inc.	\$ 15,000.00
114	ABA-00254	Wang	Ivan	\$ 30,000.00	
115	ABA-00256	Simonet	Steve J.	\$ 20,000.00	
116	ABA-00259	Blavat	Cynthia A.	\$ 48,801.27	
117	ABA-00262	Schmidt	Frank L.	\$ 40,000.00	
118	ABA-00263	Schmidt	Frank L.	\$ 15,000.00	
119	ABA-00264	Schmidt	Frank L.	\$ 25,000.00	
120	ABA-00267	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 25,454.03

Claim ID	Last	First	Company	NetClaim	
121	ABA-00268	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 8,219.60
122	ABA-00269	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 5,326.37
123	ABA-00270	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 7,350.00
124	ABA-00271	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 25,000.00
125	ABA-00272	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 10,000.00
126	ABA-00273	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 10,000.00
127	ABA-00274	Goodman	Mark R. & Meryl D.	Basherit Enterprises, Inc.	\$ 10,000.00
128	ABA-00275	Nuss	George H.		\$ 30,000.00
129	ABA-00276	Coons	Darrell L.		\$ 151,587.83
130	ABA-00279	Harb	Frederick Joseph		\$ 131,510.50
131	ABA-00280	Shaw	Mark C.		\$ 25,000.00
132	ABA-00281	Shaw	Mark C.		\$ 25,000.00
133	ABA-00285	Jarvis	Robert		\$ 22,059.00
134	ABA-00286	Jarvis	Robert		\$ 49,731.00
135	ABA-00287	Jarvis	Robert		\$ 49,731.00
136	ABA-00289	Voigt	Craig Ralph		\$ 48,971.03
137	ABA-00296	Garcia	Ernesto Y.		\$ 100,000.00
138	ABA-00297	Garcia	Ernesto Y.		\$ 114,074.56
139	ABA-00298	Dupin	William (Bill) F.		\$ 50,000.00
140	ABA-00299	Dupin	William (Bill) F.		\$ 25,000.00
141	ABA-00302	McLelland	Donald R.		\$ 200,000.00
142	ABA-00303	Denight	Michael L.		\$ 25,000.00
143	ABA-00304	Parker	Barry	BLP Limited Liability Company	\$ 11,000.00
144	ABA-00305	Fisher	Guy D.		\$ 20,000.00
145	ABA-00306	McManus	Judy L.		\$ 32,687.81
146	ABA-00307	Hillin	Linda S.		\$ 32,000.00
147	ABA-00309	Ferens	John M.		\$ 40,000.00
148	ABA-00310	Smith Sr.	Floyd		\$ 6,819.14
149	ABA-00311	Smith	Lessie Lee		\$ 16,633.36
150	ABA-00312	Dolan	William S.		\$ 70,000.00
151	ABA-00313	Reedy	J. H. Buster		\$ 5,000.00
152	ABA-00314	Henke	Paul		\$ 30,000.00
153	ABA-00315	Hogan	Gary M.		\$ 25,000.00
154	ABA-00316	Lee	Douglas J.		\$ 40,000.00
155	ABA-00320	Gordon	Lorne A.		\$ 10,000.00
156	ABA-00322	Wagner	John Michael		\$ 20,947.00
157	ABA-00324	Cruickshank	Colin Leslie	Tatevalley Super Funds	\$ 30,988.00
158	ABA-00330	Dugger	Diane L.		\$ 9,469.71
159	ABA-00331	Dugger	Diane L.		\$ 23,613.62
160	ABA-00333	Mbuvi	Pauline M.		\$ 40,000.00
161	ABA-00335	Heim	David O.		\$ 50,000.00
162	ABA-00341	Paschall	Greta S.		\$ 100,000.00
163	ABA-00342	Paschall	Greta S.		\$ 777.00
164	ABA-00343	Kray Jr.	Albert R.		\$ 55,000.00
165	ABA-00345	Mayberry	Vickie L.		\$ 2,000.00
166	ABA-00348	Woltering	Joseph A.		\$ 25,000.00
167	ABA-00349	Powers	Charles W.		\$ 40,000.00
168	ABA-00359	Wilson	Carl S.		\$ 20,000.00
169	ABA-00360	Wilson	Carl S.		\$ 27,150.54
170	ABA-00361	Wilson	Carl S.		\$ 24,986.98
171	ABA-00362	Ghijzen	Willem Louis	c/o Merisol GP LLC	\$ 25,000.00
172	ABA-00363	Benkert	Michael J & Patricia K	Benkert Family Trust dtd 12/24/1990	\$ 50,000.00
173	ABA-00364	Rosenblum	Leland H.		\$ 25,000.00
174	ABA-00365	Pracht	Jeffrey L.		\$ 25,000.00
175	ABA-00367	Lam	Johnny		\$ 10,000.00
176	ABA-00369	Maker	Jessie P.		\$ 11,000.00
177	ABA-00371	Webb	Helen B.		\$ 30,000.00
178	ABA-00374	Leonard	Mary W.		\$ 60,269.50
179	ABA-00375	Leonard	Mary W.		\$ 23,662.00
180	ABA-00381	King	Ronald D.		\$ 75,000.00

Claim ID	Last	First	Company	NetClaim
181	ABA-00382	King	Ronald D.	\$ 24,847.08
182	ABA-00383	Burrows	Marilyn	\$ 100,000.00
183	ABA-00384	Jarvis	Andrew Charles Sasol China	\$ 25,000.00
184	ABA-00386	Saubier	Philippe & Maria Florian	\$ 50,000.00
185	ABA-00387	Saubier	Philippe & Maria Florian	\$ 50,000.00
186	ABA-00389	Gorden	Robert W.	\$ 10,000.00
187	ABA-00390	Zwicky	Gary	\$ 20,000.00
188	ABA-00394	Wendte	Walter G.	\$ 10,000.00
189	ABA-00396	Travis	Lois E.	\$ 30,000.00
190	ABA-00398	Friedberg	Alvin E.	\$ 10,000.00
191	ABA-00400	Wendte	Doris A.	\$ 10,000.00
192	ABA-00404	Ruwe	Estate of Maxine L. c/o Donald Ruwe	\$ 100,000.00
193	ABA-00405	Ruwe	Estate of Maxine L. c/o Donald Ruwe	\$ 33,500.00
194	ABA-00422	Koch	Leroy D & Gladys A	\$ 3,000.00
195	ABA-00424	Helser	David D.	\$ 16,408.69
196	ABA-00425	Jacobs	Charles C	\$ 5,210.20
197	ABA-00427	Krueger	Gerhard K.	\$ 59,475.00
198	ABA-00428	Gupta	Sanjay K.	\$ 5,000.00
199	ABA-00429	Gupta	Sanjay K.	\$ 5,600.00
200	ABA-00435	Stone	William J.	\$ 50,000.00
201	ABA-00436	Stone	William J.	\$ 50,050.00
202	ABA-00437	Stone	William J.	\$ 50,030.00
203	ABA-00438	Stone	William J.	\$ 50,000.00
204	ABA-00439	Mellen	Patricia A.	\$ 20,000.00
205	ABA-00440	Sikora	Christopher P.	\$ 7,000.00
206	ABA-00441	Ronson	Craig S.	\$ 6,000.00
				<u>\$9,144,834.19</u>