

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF FLORIDA  
CASE NO. 20-CV-81205-RAR**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

COMPLETE BUSINESS SOLUTIONS  
GROUP, INC. d/b/a PAR FUNDING, *et al.*,

Defendants.

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**RECEIVER, YAN K. STUMPHAUZER'S STATUS REPORT  
REGARDING MOTION TO COMPEL THE PRODUCTION  
OF ATTORNEY WORK PRODUCT FROM LAW FIRMS**

Ryan K. Stumphauzer, Esq., Court-Appointed Receiver (“Receiver”) of the Receivership Entities,<sup>1</sup> by and through undersigned counsel, hereby files this Status Report in connection with the Receiver’s Motion to Compel Attorney Work Product From Law Firms (the “Motion to Compel”) (ECF No. 160) and pursuant to the Court’s Order Taking Motion to Compel Under Advisement (the “Order”) (ECF No. 280), and states:

1. In the Receiver’s Reply in support of the Motion to Compel (ECF No. 246), the Receiver advised the Court that he had resolved his efforts to obtain legal memoranda and other

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<sup>1</sup> The “Receivership Entities” are Complete Business Solutions Group, Inc. d/b/a Par Funding (“CBSG”); Full Spectrum Processing, Inc.; ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan (“ABFP”); ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; and ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Fund 2 LP; and MK Corporate Debt Investment Company LLC.

materials from various law firms that were the subject of the Motion to Compel, with the exception of the law firms of Offit Kurman (which provided legal advice to CBSG) and Eckert Seamans (which provided legal advice to ABFP and various related funds).

2. The Court directed the Receiver to file a Status Report by September 30, 2020, apprising the Court of the status of service of the Motion to Compel on Offit Kurman. (Order, at ¶ 2).

3. On August 16, 2020, the Receiver's counsel filed the Motion to Compel and served a copy of that motion by email on the attorneys and law firms that were the subject of the Motion to Compel. To that end, the Receiver's counsel sent a copy of the Motion to Compel by email to Offit Kurman, through its attorneys Theodore Offit, Esq. and Howard K. Kurman, Esq.

4. The Receiver included Offit Kurman in the Motion to Compel because that firm was referenced in a memorandum the Defendants filed in this matter: "Offit Kurman issued an opinion letter, dated April 25, 2014, on the legality of the funding business under Pennsylvania law and the purchase and sale of future receivables agreement." (Motion to Compel at 2, citing "Defendants' Joint Memorandum" (ECF No. 84) at 3).

5. Since that time, the Receiver has obtained a copy of the referenced Offit Kurman opinion letter through other sources. The attorney who signed this opinion letter previously worked at Offit Kurman's Philadelphia office, but apparently left the firm in 2017. Because that lawyer is no longer with Offit Kurman, and Mr. Offit and Mr. Kurman likely had no involvement in or knowledge of the firm's work for CBSG, the Receiver's counsel has since contacted the managing partner for the Philadelphia office of Offit Kurman, and is engaged in good faith discussions to determine what other work product regarding CBSG, if any, may exist at the firm.

The Receiver is appreciative of the managing partner's cooperation and is optimistic that they will be able to resolve this issue without further Court intervention.

6. The Receiver notes that Dean Vagnozzi filed an Unopposed Motion for a Stay of the Deadlines Set Forth in the Order Taking Motion to Compel Under Advisement (the "Vagnozzi Motion") (ECF No. 296). In the Vagnozzi Motion, Mr. Vagnozzi requested additional time to review work product from Eckert Seamans and to identify the documents over which Mr. Vagnozzi claims an individual or joint privilege. Mr. Vagnozzi also requested the opportunity to provide the Court with a status report detailing Mr. Vagnozzi's efforts to comply with the Order within 14 days, *i.e.*, on or before October 14, 2020. As reflected in the Vagnozzi Motion, the Receiver does not oppose that relief.

7. Assuming the Court grants the Vagnozzi Motion, the Receiver suggests that it would be appropriate for the Receiver to file another status report by that same date (*i.e.*, October 14, 2020) on the Receiver's efforts to resolve the Motion to Compel as it pertains to Offit Kurman.

WHEREFORE, the Receiver respectfully requests an opportunity to file another status report on the Receiver's efforts to resolve the Motion to Compel as it pertains to Offit Kurman on or before October 14, 2020. If issues remain with respect to the Motion to Compel following the submission of Mr. Vagnozzi and the Receiver's proposed status reports on October 14, 2020, the Receiver would then request the Court to schedule a status conference on the Motion to Compel.

Dated: September 30, 2020

Respectfully Submitted,

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*Co-Counsel for Receiver*

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on September 30, 2020, I electronically filed the foregoing document with the clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF.

/s/ Timothy A. Kolaya  
Timothy A. Kolaya