

**UNITED STATES DISTRICT COURT
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.

**SECURED CHEHEBAR INVESTORS' RESPONSE IN OPPOSITION TO
RECEIVER'S MOTION TO APPROVE PROPOSED TREATMENT OF CLAIMS
AND FOR DETERMINATION OF PONZI SCHEME (ECF NO. 1843)**

GEMJ Chehebar GRAT, LLC, Albert Chehebar, Isaac Shehebar, Isaac Shehebar 2008 AIJJ Grantor Retained Annuity Trust, Michael Chehebar, Ezra Shehebar, Ezra Chehebar, Ezra Shehebar LLC, Cherie Chehebar, Josef Chehebar, Steven Chehebar, and Joyce Chehebar (collectively the "Secured Chehebar Investors" or "SCIs"), by and through undersigned counsel, respond in opposition to the Receiver's Motion to Approve Proposed Treatment of Claims and for Determination of Ponzi Scheme (ECF No. 1843 (the "Motion" or "Mtn.")), and state:

The Motion asks this Court to find that CBSG (also "Par Funding") was a Ponzi scheme, that the Secured Chehebar Investors were insiders, that the Court invalidate the SCIs' UCC-1 liens, and that funds from the receivership be distributed according to a net investment calculation. For the reasons set forth below, the Court should reject the Receiver's requests.

I. The Court should not entertain the Receiver's request to label CBSG a Ponzi scheme.

Almost four (4) years into the CBSG litigation, the Receiver seeks a determination that CBSG was a Ponzi scheme, with no guidance as to what process the Court should deploy to make that determination to ensure that the due process rights of investors like the SCIs are protected. This is particularly problematic because up until this point, in a heavily litigated action, neither the SEC nor the Receiver has ever sought a contested hearing to resolve that issue. Each time there

was a hint that the Court may be asked to make a determination that CBSG was a Ponzi scheme, the party defendants challenged the substance and procedural propriety of a Ponzi determination. The SEC never sought to amend its pleadings to present the issue to the Court. Neither did the Receiver.

The SCIs have never been defendants, and they were never afforded an opportunity to engage in discovery or develop their own experts and strategy to challenge such a finding. Now, at the goal line of this protracted action, the Receiver seeks a summary determination that will materially and detrimentally affect the rights of thousands of investors, who like the SCIs, never have been a party to these proceedings. The Court should not entertain this request, which is being used at this late stage to justify a distribution methodology that the SEC did not believe was appropriate as recently as March 4, 2024. *See* ECF No. 1826 (March 4, 2024, status conference) at 69:10-15 (where counsel for the SEC asserted that “[t]his is not a Ponzi scheme case or a case where you’re taking back from investors because they received tainted funds. The Court rejected our argument that it was a Ponzi scheme. Right. So this isn’t treated like those cases. Our view is not going to change, period. And we have expressed that for months now.”) (emphasis added).

This action was originally filed on July 24, 2020. ECF No. 1. The SEC alleged that at its heart, the case was about the fraudulent offering of unregistered securities, not a Ponzi scheme. ECF No. 119 at ¶ 9 (“These lies, and the scheme the Defendants employ to perpetuate them in the unregistered securities offerings, form the basis of this action.”). When the SEC wants to allege a scheme is a Ponzi, it does so. *See, e.g.,* Complaint at ¶ 1, *SEC v. Griffin*, No. 23-cv-00539 (M.D. Fla. May 4, 2023), ECF No. 1 (“This case concerns a securities offering fraud and Ponzi scheme targeting the African American community in Jacksonville, Florida.”); Complaint at ¶ 1, *SEC v. Nat. Diamonds Inv. Co.*, No. 19-cv-80633 (S.D. Fla. May 13, 2019), ECF No. 1 (“In reality, Natural Diamonds was a Ponzi scheme. Aman and Natural Diamonds used investor funds to pay prior investors their purported returns.”). The omission of Ponzi allegations in this case was not a mere oversight. The same year the action was filed, on December 15, 2020, counsel for the SEC told the Court that “we never said it was not a Ponzi scheme. What we stated at the beginning of the case is that we had not yet done that analysis to determine whether or not it was a Ponzi scheme, so we were not making any claim one way or the other at that time because we didn’t have all of the records, first of all.” ECF No. 455 at 95:10-15.

Almost two years later, on April 15, 2022, the SEC finally leveled the allegation in its Omnibus Motion for Final Judgments (ECF No. 1214), and asserted that CBSG operated as a Ponzi scheme. The filing drew a swift challenge from the defendants, who immediately moved to strike reference to the term for many reasons, including that it had never been litigated or pled by the SEC. ECF No. 1224. During a hearing on the motion to strike, the SEC agreed to remove from its pleading any reference to CBSG operating as a Ponzi scheme, and the motion to strike was later mooted when the SEC filed its Amended Omnibus Motion on May 20, 2022 and removed any allegation that CBSG operated as a Ponzi scheme. ECF No. 1252.

On September 14, 2022, the Court held a hearing on the SEC's Amended Omnibus Motion. ECF No. 1413. One issue presented to the Court during the hearing was the defendants' request to deduct over \$12 million in payments to Full Spectrum Processing as legitimate business expenses. During the hearing, the SEC challenged the defendants' position. The Court noted that the SEC was essentially asking it to view the allegations in the Compliant as establishing that the entire business of CBSG existed only for the generation of ill-gotten gains – in other words, that it was tantamount¹ to a Ponzi scheme.² The Court rejected the SEC's invitation and went on to explain:

...that the important thing here is this is partly why a couple of months ago we had so much litigation over the SEC's **recharacterization** of Par Funding as a Ponzi scheme at this stage of the proceedings. Because what that did, in the defendants' view, was back-dooring an allegation that was not pled in the amended complaint, and could have potentially -- and would certainly open up defendants to a different spectrum, if you will, of civil penalties.

ECF No. 1419 at 75:18-25 (emphasis added).

¹ Although the Court never found CBSG was not a Ponzi scheme, given the manner in which the SEC sought to represent the remedies it was seeking, the SEC at least certainly understood the Court rejected a finding that Par Funding operated as a Ponzi scheme. The SEC was not afield in this interpretation. ECF No. 1826 (March 4, 2024, status conference) at 69:10-15 (“**This is not a Ponzi scheme case or a case where you’re taking back from investors because they received tainted funds. The Court rejected our argument that it was a Ponzi scheme. Right. So this isn’t treated like those cases. Our view is not going to change, period. And we have expressed that for months now.**”) (emphasis added).

² To avoid a trial, the defendants entered into an agreement with the SEC that accepted all factual allegations of the Amended Complaint as true. ECF No. 1450 at p.3.

The Court did not explicitly determine whether or not CBSG was a Ponzi scheme. And at each turn, when the whiff of a Ponzi finding was raised, the defendants forcefully fought. With good reason. Not only would such a finding deeply impact their rights, and thus require fulsome pleading and resolution, but it would also be substantively wrong. For example, James Klenk, a CPA, who served as the Controller on all accounting-related activities for CBSG and later continued in that role as an employee under the Receivership, testified at deposition that he did not believe CBSG was a Ponzi scheme. ECF No. 896-2 at 86:2-13. Mr. Klenk was well positioned to make that assessment because he had the most intimate knowledge of the finances and operations of CBSG. ECF No. 1450 at p.24. Nor was he alone in this assessment. ECF No. 535-1 (Decl. of Joel Glick); ECF No. 896-4 (Deposition of Joel Glick). Regardless, the Court never permitted the issue to be squarely litigated and if the Court does decide to take the issue up, discovery and a contested evidentiary hearing must be undertaken.

In *SEC v. Elliott*, the district court was faced with a massive Ponzi scheme that had thousands of claimants. 953 F.2d 1560, 1565 (11th Cir. 1992). After the district court entered its Order Establishing Final Plan for Distribution of Assets, several claimants appealed, raising various objections. *Id.* Relevant here, the Eleventh Circuit reversed as to two claimants on due process grounds. The district court determined that a transfer made by Elliot to the Schutzmans should be set aside as fraudulent. “The Schutzmans argue[d] that their due process rights were violated since they did not have an opportunity to present evidence on the nature of the transfer or of their affirmative defenses. *Id.* at 1568. The Eleventh Circuit explained that although the facts may well have been “enough to support the district court’s finding that the bonds were transferred with intent to defraud” *id.* at 1568, the district court erred because the “Schutzmans were entitled to more procedural protections” because they had no opportunity to dispute the facts relied upon by the court or to present potentially available affirmative defenses. *Id.* The Eleventh Circuit explained that while the “term ‘summary’ connotes that the procedure was abbreviated, it does not mean that the parties received no procedure at all.” *Id.* at 1567. “Summary proceedings are inappropriate when parties would be deprived of a full and fair opportunity to present their claims and defenses.” *Id.*

The Receiver broadly outlines the legal background covering Ponzi schemes (Mtn. at pp.41-42), and sets forth various factors that it claims exist. These are: 1) CBSG accepted money from investors; 2) CBSG conducted little to no legitimate business; 3) CBSG produced little to no

profit; 4) CBSG paid existing investors with funds from new investors. The Receiver also points to additional factors. Generally, these factors all relate to the nature of the business operations and the assessment of the Receiver's accountant. (Mtn. at pp.42-47.) Other than the fact that CBSG received money from investors (in some form), these assertions are all in dispute to one extent or another. Indeed, the Receiver now makes the same argument previously advanced by the SEC, and previously rejected by the Court. The Receiver's Motion argues:

[i]f the Court agrees with the Receiver and determines that CBSG, indeed, operated as a Ponzi scheme, any disgorgement judgment against the entity may not be reduced by any purported business expenses as there was no legitimate underlying business....Accordingly, the final disgorgement judgment against CBSG would result in a higher amount against which the Receiver's recovery may be applied. For these reasons, as well as those described more fully in the Declaration, the Court should declare that CBSG's business was a Ponzi scheme."

(Mtn. at p.47) (citing *Liu v. Sec. & Exch. Comm'n*, 591 U.S. 71 (2020)). Compare the Receiver's present argument with the Court's ruling on the Omnibus Motion:

The SEC contends that Par Funding, and therefore McElhone and LaForte, are not entitled to deduct any business expenses from their disgorgement amount because the entire profit of the business resulted from wrongful activity. Mot. at 33; *see Liu*, 140 S. Ct. at 1945. The SEC tries to characterize Par Funding as the type of exception case described in *Liu* by arguing that the entire "business resulted from wrongful activity," and therefore "business expenditures are not deducted from the disgorgement figure."

The Court finds that based on the record, a portion of Par Funding was a lawful business, and therefore legitimate business expenses must be deducted in accordance with *Liu*. The Court's viewpoint was further confirmed by the Receiver at oral argument, whose review of the Par Funding records demonstrates that the amount Defendants seek to deduct are operational in nature.

ECF No. 1450 at pp.19, 22. There are additional problems, but it is sufficient to note here that there are significant factual disputes as to how the accounting of Par Funding is properly conducted and what conclusions should be drawn therefrom. ECF No. 535-1 (Decl. of Joel Glick); ECF No. 896-4 (Deposition of Joel Glick); ECF No. 896-2 at 86:2-13.

If the Court is inclined to revisit its prior findings that are inconsistent with CBSG being a Ponzi scheme, then the SCIs request that they be afforded an opportunity to conduct discovery so

that they can retain the services of appropriate expert witnesses to meaningfully present contrary evidence and opinions to the Court in a full evidentiary hearing.

II. The Court should not entertain the Receiver’s allegation that the SCIs are “Insiders”

Specific to the SCIs, the Receiver also seeks to label the SCIs as “insiders”, presumably in an effort to justify its request to invalidate the SCIs’ perfected UCC-1.

Invoking the Court’s “broad powers and wide discretion to determine the appropriate relief in an equity receivership,” *see* Mtn. at 9 (quoting *S.E.C. v. Elliott*, 953 F.2d at 1569–70), the Receiver argues that he has the right “to challenge the validity of or priority of” the Chehebar’s claims because of “their status as insiders.” Mtn. at 17. According to the Receiver, the SCIs are “insiders” because (1) they “had direct access to and conducted regular meetings with the executives at CBSG, and received additional financial information and reporting from CBSG regarding the operations of the company”; (2) they “were not subjected to the same false and misleading claims about the business and its owners as the Defrauded Investors were”; and therefore (3) they “are not similarly situated to the Defrauded Investors [and] did not invest in CBSG through the same offering that was the subject of the SEC’s claims in this case.” Mot at 16–17. Based on the Receiver’s assertion that the SCIs are “insiders,” the Receiver argues that the SCIs’ “purported security interests are invalid.” Mtn. at 35. The SCIs deny each of the Receiver’s allegations and demand full discovery and an evidentiary hearing if the Court decides to take the allegation up for consideration.

Beyond a lack of specific and supported factual allegations, the Receiver’s Motion does not define “insider.” The Court and SCIs are left to decipher what the Receiver means by “insider” and what the legal framework is for making such a finding. In receiverships, courts look to bankruptcy courts’ analysis of transfers to “insiders” in the bankruptcy context. *E.g.*, *S.E.C. v. Mgmt. Sols., Inc.*, 2013 WL 594738, at *2 (D. Utah Feb. 15, 2013) (“When fashioning a fair and reasonable decision, courts often look to analogous principles found in bankruptcy and other non-federal receivership cases.”); *S.E.C. v. Merrill*, 2022 WL 16964713, at *1 (D. Md. Nov. 16, 2022) (“The Receiver countered that Mrs. Howley’s marriage to Mr. Howley classified her as an insider as defined by the Bankruptcy Code at 11 U.S.C. § 101(31).”); *S.E.C. v. Med. Cap. Holdings*, 2014 WL 2985325, at *2 (C.D. Cal. 2014) (citing *In re Moskowitz*, 2011 WL 6176210, at *4 (Bankr. N.D. Ga. Nov. 29, 2011)). In the bankruptcy context, there are two types of “insiders”: (1) statutory, and (2) non-statutory. Statutory insiders include relatives of the debtor, general partners

of the debtor, partnerships in which the debtor is a general partner, or a corporation of which the debtor is a director. *See In re Moskowitz*, 2011 WL 6176210, at *4 (citing 11 U.S.C. § 101(31)). There appear to be no allegations that the SCIs are statutory insiders; but again, the SCIs are left to speculate.

Whether a party is a non-statutory insider is “a **fact intensive inquiry** that must be determined on a case-by-case basis.” *Id.* (emphasis added). “To determine whether a non-statutory insider relationship exists, the Eleventh Circuit considers two factors: the closeness of the relationship between the creditor and the debtor; and whether the transaction between the creditor and the debtor was conducted at arm’s length.” *Id.* (citing *Miami Police Relief & Pension Fund v. Tabas (In re The Fla. Fund of Coral Gables, Ltd.)*, 144 F. App’x 72, 75 (11th Cir. 2005)). This fact intensive inquiry will necessitate permitting the SCIs to participate in fulsome discovery to ensure their rights are protected. The Receiver makes no allowance for such proceedings. Instead, the Receiver asks this Court to race to distribute funds and in doing so makes the assertion as though the Court should summarily agree while ignoring procedural and due process protections for the SCIs. The Court should reject this invitation. *Elliott*, 953 F.2d at 1567.

The Receiver’s Motion is devoid of any factual allegations that would permit the SCIs to defend the bare bones allegation. Although the SCIs are related to each other, they are a diverse set of individuals with varying degrees of contact to CBSG and its operators. The parties to this case had years to engage in discovery and try the issues before this Court – the SCIs have had no such opportunity. In fact, as a result of the injunctions that have been in place, they were barred from it. Should the Court entertain the Receiver’s position, significant procedural guardrails will need to be placed to protect the SCIs’ rights.

Equally as important, the Receiver fails to recognize that the Court has already implicitly found that the SCIs are not insiders.

The SEC opposed deduction from disgorgement judgments against McElhone and LaForte, of fees paid to consultants by CBSG. There were two groups addressed by the SEC. One group consisted of defendants in the action. The SEC explained that it deducted payments made to those defendants (Abbonizio and Cole) because it was seeking disgorgement awards against them separately for the same funds. The SEC opposed deductions for payments to other consultants as well, arguing that those payments were not legitimate business expenses. The SCIs were among the second group. DE 1329 at p.18, n.21. In resolving the dispute, the Court rejected the SEC’s

argument that the entire profit of CBSG resulted from wrongful activity. The Court examined the business model and revenues and explained that “based on the record, a portion of Par Funding was a lawful business, and therefore legitimate business expenses must be deducted...”. ECF 1450 at p.22.

Therefore, “[h]aving cleared the threshold to be able to consider legitimate business expenses, the Court **must now determine whether these consulting fees paid to “outsiders”** qualify for this deduction. The Court finds that they do Because the Court views these arms-length consulting fees as legitimate business expenses, the Court deducts \$8,620,102.26 from the SEC’s requested disgorgement award.” ECF No. 1450 at pp. 22-23 (emphasis added). It is rather astonishing that the SEC and Receiver now seek to treat the SCIs as they did defendants Cole and Abbonizio, without them ever being parties to the action. In doing so, the SEC and Receiver seek to deprive the SCIs of the ability to fully contest those assertions in some form of summary proceeding. This, the law does not permit. *Elliott*, 953 F.2d at 1567.

III. There is no basis to invalidate the SCIs’ liens, and they should be enforced.

Other than naked references to ‘equity,’ the Receiver provides no basis or argument as to why this Court should invalidate the SCIs’ valid liens. We are left to speculate. In doing so, the Receiver fails to recognize the principle that “courts sitting in equity are not allowed to disregard the law in its entirety.” *See Mgmt. Sols., Inc.*, 2013 WL 594738, at *3.

A court sitting in equity cannot disregard “[t]he rights of secured creditors to their security interests.” *Id.* at *3. For this reason, “[m]ost courts are hesitant to ignore the rights of secured creditors.” *Id.* at *3 n.10; *see S.E.C. v. Byers*, 637 F. Supp. 2d 166, 183 (S.D.N.Y. 2009) (secured creditors were disallowed deficiency claims against the receivership, but they recovered from specific collateral and, generally, recovered a greater proportion of their claim than unsecured creditors or investors); *Bank Midwest v. R.F. Fisher Elec. Co., LLC*, 514 F. Supp. 3d 1310, 1320 (D. Kan. 2021) (“Bank Midwest had existing liens and security interests at the time of the Receivership. Neither the Receivership Order nor Kansas statutes establish that the Union’s wage claims take priority over Bank Midwest’s prior existing liens and security interests.”).

Even in the case of an established Ponzi scheme, established legal rights – liens – are protected. *Sec. & Exch. Comm’n v. Wells Fargo Bank, N.A.*, 848 F.3d 1339 (11th Cir. 2017).

The Chehebar Secured Creditors’ Loans, Security Agreements and UCC Filings

Between 2017 and 2019, the SCIs entered into various loan and security agreements with CBSG. A list of these loans is found in this matter at ECF No. 1330-28. In making these loans, each Chehebar Creditor entered into a Promissory Note and Security Agreement with Par Funding. Samples of these documents are attached hereto as “Exhibit A” (Promissory Note) and Exhibit B” (Security Agreement). “In consideration of the loan made by [the] Secured Party to Debtor, [the] Debtor” granted broad interests in “all of the Collateral” belonging to Par Funding. Ex. B at ¶2. “Collateral” is broadly defined as “all tangible and intangible property...wherever located and whether now owned or hereinafter acquired, including but not limited to, all accounts, contract[] rights, general intangibles...investment property...deposit accounts, bank accounts, documents and instruments, together with all proceeds thereof....the term “proceeds” shall have the meaning given to it in the UCC and shall additionally include but not be limited to, whatever is realized upon the use, sale, exchange, license or other utilization of or any disposition of the Collateral, rights arising from the Collateral and collections and distributions on the Collateral, whether cash or non-cash, and all proceeds of the foregoing.” Ex. B at ¶1.(a). In addition, under the Security Agreement, Par Funding authorized “the filing of any financing statement and [agreed to] execute alone or with the Secured Party any other document...necessary to protect the security interest under [the] Security Agreement against the interests of third persons.” Ex. B at ¶3.(b).

Pursuant to the Loan and Security Agreements, the Secured Chehebar Creditors filed UCC Financing Statements. The SCIs were not unique in having the ability to record security interests. Upon information and belief, this feature was common to most, if not all of the loan documents provided to investors in this case. Attached as “Composite Exhibit C” are UCC Financing Statements which were filed on January 11, 2017, in Delaware, by the following creditors within the Chehebar Secured Creditor group: GEMJ Chehebar GRAT, LLC, Albert Shehebar, Isaac Shehebar, Isaac Shehebar 2008 AIJJ Grantor Retained Annuity Trust. Attached as “Composite Exhibit D” are UCC Financing Statements which were filed on January 11, 2017, in Pennsylvania, by the following creditors within the Chehebar Secured Creditor group: GEMJ Chehebar GRAT, LLC, Albert Shehebar, Isaac Shehebar, Isaac Shehebar 2008 AIJJ Grantor Retained Annuity Trust. Attached as “Composite Exhibit E” are UCC Financing Statements which were filed on August 7, 2020, in Delaware, by the following creditors within the Chehebar Secured Creditor group: GEMJ Chehebar GRAT, LLC, Albert Chehebar, Isaac Shehebar, Isaac Shehebar 2008 AIJJ Grantor

Retained Annuity Trust, Michael Chehebar, Ezra Shehebar, Ezra Chehebar, Ezra Shehebar LLC, Cherie Chehebar, Josef Chehebar, Steven Chehebar, Joyce Chehebar.

Through the filing of these UCC Financing Statements, the Secured Chehebar Creditors perfected valid and enforceable liens against the property and assets that have been brought into the Receivership pending before this Court. As will be explained below, these liens and their attendant rights have not been extinguished by the Receivership and the Secured Chehebar Creditors stand in priority to junior creditors and unsecured claimants of the Receivership estate.

On July 24, 2020, the SEC initiated these proceedings through the filing of a Complaint seeking Injunctive and Other Relief. ECF No. 1. On July 27, 2020, this Court granted the SEC's request that a Receiver be appointed, and provisionally authorized actions by the Receiver in the event the Court granted the SEC's Motion for Temporary Restraining Order and Other Relief. ECF No. 36. On July 28, 2020, this Court entered a Temporary Restraining Order and Asset Freeze. ECF No. 42. On July 31, 2020, the Injunction and Receivership Order was expanded to include a litigation stay as to Ancillary Proceedings. ECF No. 56. On August 7, 2020, the SEC filed a motion seeking the entry of a Model Receivership Order and explained to the Court that "[t]he Model Order is important in all receivership cases, as the structure and clarity it provides benefit the Receiver, the parties, and third parties that have an interest in the Receivership Entities or Receivership Assets." ECF No. 105 at p.3. On August 13, 2020, the Court granted the SEC's motion and entered an Amended Order Appointing Receiver. ECF No. 141 (the "Amended Receivership Order").

The Amended Receivership Order expanded and clarified the duties of the receivership and broadened the reach of the Injunction that had previously been issued. Relevant to this Motion, the Amended Receivership Order, among other broad restrictions, enjoined "all persons receiving notice of this order" from "taking any action or causing any action to be taken, without the express written agreement of the Receiver..." including "...interfering with or creating or enforcing a lien upon any Receivership Property...". ECF No. 141 at ¶29.A. While the Amended Receivership Order was in place, the Case progressed, a trial was held, and ultimately the Court entered various Orders and Judgments, which ultimately led to the entry of the Claims Administration Order. ECF No. 1471. The Claims Administration Order deeply impacts the rights of the Secured Chehebar Creditors and is the subject of this motion.

The Claims Administration Order

Pursuant to the Claims Administration Order, “each Claimant and Administrative Claimant must properly complete and sign a Proof of Claim Form which, together with supporting documentation, must be timely submitted to the Receiver’s Claims Agent” on or before the Claims Bar Date (March 22, 2023, at 11:59 p.m.). ECF No. 1471 at ¶7. “Any Claimant or Administrative Claimant who is required to submit a Proof of Claim, but fails to do so in a timely manner or in the proper form, shall: (a) be forever barred, estopped, and enjoined to the fullest extent allowed by applicable law from asserting, in any manner, any Claim against any of the Receivership Entities, the Receivership Estate, or its assets; and (b) shall not receive any distribution from or have standing to object to any distribution plan proposed by the Receiver. Further, the Receiver shall have no further obligation to provide any notices on account of such Claim and the Receivership Estate is discharged from any and all indebtedness or liability with respect to such Claim.” ECF No. 1471 at ¶11.

The Claims Administration Order also vests the Receiver with broad authority to resolve any claim without Court intervention: “The Receiver shall have the authority to compromise and settle claims from any Direct Claimant or Administrative Claimant, or resolve any Notice of Deficiency, **at any time**, as appropriate, **without further order of this Court**. The Receiver, **at his discretion, may file** a motion seeking Court approval of any compromise or settlement of a Claim. All parties to this proceeding are directed to cooperate with the Receiver to the maximum extent possible to achieve swift resolution of disputes concerning claims without the need for a determination by the Court.” ECF No. 1471 at ¶19 (emphasis added). Finally, the Claims Administration Order makes clear that any parties submitting to the claims process are bound by the decisions of the Court. “Submission of a Proof of Claim in this case constitutes consent to the jurisdiction of the Court for all purposes and constitutes agreement to be bound by its decisions, including, without limitation, a determination as to the extent, validity and amount of any Claim asserted against the Receivership Estate. The submission of a Proof of Claim shall constitute consent to be bound by the decisions of the Court as to the treatment of the Claim in a Court-approved distribution plan.” DE 1471 at ¶18.

The SCIs’ liens grant them priority over Receivership assets in the estate

Security interests have long been recognized as property rights protected by the Constitution’s prohibition against takings without just compensation. *See* U.S. Const. amend. V; *United States v. Sec. Indus. Bank*, 459 U.S. 70, 75, (1982); *Louisville Joint Stock Land Bank v.*

Radford, 295 U.S. at 589 (“[T]he position of a secured creditor, who has rights in the specific property, differs fundamentally from that of an unsecured creditor, who has none.”); *Ticonic Nat’l Bank v. Sprague*, 303 U.S. 406, 411-12 (1938) (“to the extent that one debt is secured and another is not there is manifestly an inequality of rights between the secured and unsecured creditors, which cannot be affected by the principal of equality of distribution.”); *In re George Ruggiere Chrysler-Plymouth, Inc.*, 727 F.2d 1017, 1019 (11th Cir. 1984). Moreover, it is without dispute that property interests are determined by state law (*see Butner v. U.S.*, 440 U.S. 48, 55 (1979)), and that “a receiver appointed by a federal court takes property subject to all liens, priorities or privileges existing or accruing under the laws of the State.” *Marshall v. New York*, 254 U.S. 380, 385 (1920).

The Receiver took the property of the estate subject to the valid security interests of the Chehebar Secured Creditors. The Motion challenges the validity of these liens and asserts that because these proceedings are equitable, distributions can be made without regard to UCC financing statements. Under the broad mandate granted the Receiver by the Court, the Receiver is empowered to compromise and settle claims that deeply impact the Chehebar Secured Creditors’ rights with or without the imprimatur of the Court. The result being that the Receiver or Court may dispose of collateral securing Par Funding’s debts to the Secured Chehebar Creditors in contravention of long-standing Supreme Court precedent.

The Claims Administration Order required proof of claims to be filed to preserve the Chehebar Secured Creditor’s state law property rights in, and claims against, collateral in possession of the Receiver. In addition, the Claims Administration Order seemingly permits the Receiver to dispose of the property in the estate without regard to the rights of secured creditors, without review by this Court, and in a manner that prevents objection to determinations made by the Receiver. ECF No. 1471 at ¶18. But, valid state law security interests pass through a receivership unaffected. *See Marshall*, 254 U.S. at 385; *SEC v. Madison Real Estate Grp., LLC*, 647 F. Supp. 2d 1271, 1277 (D. Utah 2009) (“It is well-established that a ‘receiver appointed by a federal court takes property subject to all liens priorities or privileges existing or accruing under the laws of the state.’”) (internal citation omitted). Therefore, neither the Receiver nor the Court should distribute any assets touched by the SCIs’ liens until first determining lien validity and priority. In the event the Court determines (as it should) that the SCIs possess perfected and enforceable liens, assets sufficient to satisfy those liens should first be distributed to the SCIs.

More than a century ago, the Supreme Court held that a bankruptcy discharge of a secured creditor's claim does not affect the status of the creditor's underlying lien on the debtor's property, irrespective of any bar date order entered in the case. *See Long v. Bullard*, 117 U.S. 617, 620-21 (1886) ("Here the creditor neither proved his debt in bankruptcy nor released his lien. Consequently his security was preserved notwithstanding the bankruptcy of his debtor."). Over the years, the Court has reiterated this holding. *See, e.g., United States Nat'l Bank v. Chase Nat'l Bank*, 331 U.S. 28, 33 (1947) (stating that a secured creditor "may disregard bankruptcy proceedings, decline to file a claim, and rely solely upon his security . . ."); *Farrey v. Sanderfoot*, 500 U.S. 291, 297 (1991) ("Ordinarily, liens and other secured interests survive bankruptcy"); *Johnson v. Home State Bank*, 501 U.S. 78, 84 (1991) ("Rather, a bankruptcy discharge extinguishes only one mode of enforcing a claim -- namely, an action against the debtor in personam -- while leaving intact another -- namely, an action against the debtor in rem"). The problem here is that when coupled with the Motion's position that the Chehebar Secured Creditors' liens are subservient to the equitable powers of this Receivership, the Claims Administration Order permits distribution of assets of the estate which are rightfully subject to the Chehebar Secured Creditors' liens, in a manner that disregards the Chehebar Secured Creditors' rights.

The Eleventh Circuit has made clear that the Chehebar Secured Creditor's rights have travelled into this Receivership and survive independent of it. This is true, even in a Ponzi scheme (which this case is not). In *Sec. & Exch. Comm'n v. Wells Fargo Bank, N.A.*, 848 F.3d 1339 (11th Cir. 2017), a Receivership was established when the SEC brought an action in relation to a failed Ponzi scheme. Wells Fargo had perfected security interests in three properties that the Receivership had taken possession of. The district court established a claims process and Wells Fargo missed the claims bar date for two of the three properties that it had previously established a security interest upon. Wells Fargo then filed a motion seeking a ruling from the district court that it did not need to file a claim because it had previously established a security interest in all three properties. The district court disagreed and permitted the Receiver to sell two of the properties without regard to Wells Fargo's liens. Wells Fargo appealed and the Eleventh Circuit reversed.

In overruling the lower court, the Eleventh Circuit gave great weight to creditor rights in the context of Receiverships. "[W]hile a federal district court has wide-ranging authority to supervise a Receivership, we hold it does not have the authority to extinguish a creditor's pre-

existing state law security interest, as the district court purported to do here.” *Wells Fargo Bank, N.A.*, 848 F.3d at 1344. The court explained that the “primary purpose of both Receivership and bankruptcy proceedings is to promote the efficient and orderly administration of estates for the benefit of creditors” and went on to analyze the question in the context of Eleventh Circuit bankruptcy decisions. *Id.* The court noted that in the bankruptcy context, secured creditors’ liens remain intact without the need to file a claim. Significant to the case here, the court cited favorably, the following passage from a treatise on Receiverships:

The appointment of a Receiver does not invalidate liens existing at the time the Receiver is appointed, although it may affect or change the remedy or remedies which the lienholder may use to enforce his lien. Generally speaking, the person who has a specific lien on property is entitled by following proper procedure to pay himself out of the property and if it be insufficient, then to prove his claim for the deficiency. In the case of Receivership such claim must come out of the proceeds of property not covered by the specific lien and such claim for deficiency must prorate with the unsecured creditors. Generally speaking, no other creditor except the lienholder is entitled to any part of the proceeds of property covered by a lien until the lienor is first paid.

Id. at 1345. The court concluded by explaining that “A secured creditor certainly may file a proof of claim in a Receivership action, in turn submitting itself to the jurisdiction of the Receivership and entitling itself to access of the general pool of Receivership assets for any unsecured portion of its debt. In fact, this may often be advisable where a secured creditor is undersecured or anticipates having a claim for deficiency beyond what may be paid out of the collateral. However, a federal district court cannot order a secured creditor to either file a proof of claim and submit its claim for determination by the Receivership court or lose its secured state-law property right that existed prior to the Receivership.” *Id.*

Contrary to established precedent, the Claims Administration Order required the Secured Chehebar Creditors to file proofs of claims. Furthermore, by permitting the Receiver (or Court) to dispose of assets that are secured by valid UCC liens, the Claims Administration Order permits the disbursement of collateral to unsecured creditors. This runs afoul of longstanding precedent that recognizes the superior rights of secured creditors. *Louisville Joint Stock Land Bank*, 295 U.S. at 589 (“[T]he position of a secured creditor, who has rights in the specific property, differs fundamentally from that of an unsecured creditor, who has none.”); *Ticonic Nat’l Bank v. Sprague*, 303 U.S. 406, 411-12 (1938) (“to the extent that one debt is secured and another is not there is

manifestly an inequality of rights between the secured and unsecured creditors, which cannot be affected by the principal of equality of distribution.”).

In addition to filing claims pursuant to the Claims Administration Order, the SCIs have sought to intervene in these proceedings to protect their established rights prior to any distributions being made. ECF No. 1842. The Court should permit them to do so. Participation in the claims process was done pursuant to an agreement with the Receiver who agreed that the SCIs could do so without prejudice to their assertion of priority:

(1) “the [SCIs] will participate in the claims administration process, *without prejudice to [the SCIs]’ right to assert lien priority inside and outside of the claims administration process*”;

(2) “in the event [the SCIs and the Receiver] are unable to negotiate a resolution of the [SCIs]’ claims, we will *present the dispute to [the] Court so the Court can rule upon the [SCIs]’ position that they have priority*”; and

(3) “*This will be done prior to any agreements being entered with any claimants/creditors, and prior to any distributions made to any claimants/creditors.*”

See March 20, 2023, Email (a copy of which is attached as “Exhibit F”) (emphasis added). To be clear, the SCIs assert that they should be permitted to intervene to enforce their liens. In the alternative, and by agreement of the Receiver, without prejudice to their rights, they have submitted to the claims process so as not to risk facing any possible assertion of waiver of any of their rights. Regardless of whether the Court addresses the SCIs liens pursuant to their intervention motion, or under the Claims Administration Order, the SCIs assert that no assets of the Receivership estate should be distributed prior to determining the validity of the SCIs liens and giving the SCIs appropriate priority in full.

IV. The Receiver is incorrect that the 2017 liens lapsed and that the 2020 liens were not validly recorded.

In 2017, most of the SCIs perfected UCC-1 liens. Ordinarily, absent renewal, these liens would have expired five (5) years from their filing (in 2022). However, because of the instant proceedings, the 2017 liens did not expire in 2022, and remain valid. “Given that a primary purpose of both receivership and bankruptcy proceedings is to promote the efficient and orderly administration of estates for the benefit of creditors, [the Eleventh Circuit] will apply cases from

the analogous context of bankruptcy law, where instructive” when case law in the receivership context is not available. *Bendall v. Lancer Mgmt. Grp., LLC*, 523 F. App’x. 554, 557 (11th Cir. 2013).

In the context of bankruptcy, the courts have recognized that “the rights of the creditor, as against the bankruptcy trustee, become fixed on the date the bankruptcy petition is filed.” *Toranto v. Dzikowski*, 380 B.R. 96, 100 (S.D. Fla. 2007). This concept has been applied specifically in the context of UCC liens which otherwise would have lapsed. For example, in *In re Wilkinson*, the bankruptcy court held “that a creditor’s security interest, perfected and valid at the commencement of a bankruptcy proceeding but due to expire during the pendency of the bankruptcy case, does not lapse where the creditor fails to file a post-petition continuation statement.” *In re Wilkinson*, 2012 WL 1192780, at *5 (Bankr. N.D.N.Y. Apr. 10, 2012).

The legal landscape differs slightly from the bankruptcy context in this case because here, there is not an automatic stay that arises as result of the filing. However, on August 13, 2020, the Court entered an Order which prohibited any party from interfering with the Receiver’s activities by among other things “creating or enforcing a lien upon any Receivership Property”. ECF No. 141 at p.11. Therefore, unlike the bankruptcy context, where creditors may file continuation statements after an automatic stay has arisen, as of August 13, 2020, the SCIs were specifically prohibited from doing so. Even though the creditor could file a continuation statement without violating the automatic stay in the context of bankruptcy proceedings, the court in *In re Wilkinson* still found that it need not do so because priority is fixed on the date of filing. The risk of not doing so was that if the bankruptcy failed, then the lien would not be revived if it had lapsed. “Congress specifically permitted acts to maintain or continue perfection of an interest in property by creating an express exception to the automatic stay when it amended 11 U.S.C. §§ 362(c)(3) and 546(b), the tolling language itself became obsolete. Secured creditors are now permitted—but not required to—file continuation statements notwithstanding the pendency of a bankruptcy proceeding.” *In re Wilkinson*, 2012 WL 1192780, at *4. Thus, unlike in bankruptcy proceedings where a creditor may file continuances, here, the SCIs could not. This gives the SCIs an even stronger position than the creditor in *In re Wilkinson*.

Finally, the Receiver argues that the SCIs could not record their liens when they did in 2020. This position runs contrary to the Orders entered in this case. Regardless, even if the Court

were to determine that the 2020 liens are not validly recorded, the 2017 liens remain valid and must be protected by this Court.

V. A Net Investment distribution calculation is not appropriate.

The Receiver asserts that the net investment calculation is appropriate “where there is no Ponzi determination, but merely evidence of ‘Ponzi-like aspects’ to the investment scheme.” [ECF No. 1843 at 49.] In support, the Receiver cites *SEC v. Capital Consultants, LLC*, 2002 WL 32502450 (D. Or. Dec. 5, 2002). But *Capital Consultants* does not support the Receiver’s position because the entity in the receivership was a Ponzi scheme. *See Cap. Consultants*, 2002 WL 32502450, at *2 (agreeing with the receiver that the “tracing approach” is disfavored “when ***the Ponzi scheme*** made the value of a client’s investment . . . a matter of chance” (emphasis added)); *see also S.E.C. v. Cap. Consultants, LLC*, 397 F.3d 733, 736 (9th Cir. 2005) (noting that the SEC and the United States Department of Labor described Capital Consultants, LLC as “a Ponzi scheme”). The Receiver focuses on the court’s description of “Ponzi-like aspects,” but ignores the fact that the phrase was used in the context of deciding that the receiver’s proposed start date for calculating the net investment amounts. *See Cap. Consultants*, 2002 WL 32502450, at *2 (“I accept the Receiver’s reasons for choosing this date . . . the Receiver’s investigation indicates that the Ponzi-like aspects began at approximately that time . . .”).

Indeed, courts have determined that the net investment method is inappropriate where the entity was not a Ponzi scheme. *See Beacon Assocs. Mgmt. Corp. v. Beacon Assocs. LLC I*, 725 F. Supp. 2d 451, 464 (S.D.N.Y. 2010) (“Although it may well be true . . . that in Ponzi scheme cases equity and practicality favor the Net Investment method, ***the present case is distinguishable because Beacon itself was not a Ponzi scheme.***” (emphasis added)). As the court in *Beacon* explained, absent a determination that the underlying business was a Ponzi scheme, “application of the Net Investment Method would strip investors of legitimate gains” from the business’ operations. *See id.* Tellingly, the Receiver cites no case in which a court has held that the net investment method is appropriate in situations where the underlying business did not operate as a Ponzi scheme. That’s likely because the rationale of the net investment method—that “permitting customers to retain [fraudulent] gains [would] come[] at the expense of the other customers,” *see S.E.C. v. Credit Bancorp, Ltd.*, 2000 WL 1752979, at *40 (S.D.N.Y. Nov. 29, 2000), doesn’t apply unless there the underlying business was operated as a fraud. *See Id.* (“Since all the funds were

obtained by fraud, to allow some investors to stand behind the fiction that [the] Ponzi scheme had legitimately withdrawn money to pay them ‘would be carrying the fiction to a fantastic conclusion.’”); *see also In re Bernard L. Madoff Inv. Secs. LLC*, 2023 WL 5439455, at *2 (2d Cir. Aug. 24, 2023) (explaining that the net investment method was appropriate because “Madoff reported only fictitious returns to his customers”).

As discussed above, there are significant procedural and substantive problems with the Receiver’s requested characterization. Whether the Court employs a net investment calculation or not will impact the rights of thousands of investors, and will turn upon resolution of complex issues of fact and law. The SCIs are entitled to fulsome discovery and procedural safeguards to protect their due process rights. If the Court is considering deployment of a net investment distribution methodology, it must first conduct a thorough evidentiary hearing to determine whether or not a Ponzi scheme existed.

VI. The SCIs’ computational objections.

The SCIs also object to the Receiver’s calculation of their allowed claim amounts. As each SCI explained in their objections to the Receiver’s notices of determination, the SCIs’ valid and enforceable liens extend to the full value of the outstanding principal plus any interest due and unpaid as of July 27, 2020.

Moreover, and putting aside the SCIs’ objection to the Receiver’s use of the Net Investment method, certain of the SCIs object to the Receiver’s computation of their net investment amounts. These SCIs’ claimed net investment amounts are supported by the voluminous documentation they submitted in support of their proof of claim forms. Despite the SCIs’ counsel’s efforts to work with the Receiver’s claims processing agent to correct the Receiver’s calculations, the Receiver’s claims processing agent instructed the SCIs to include their objections to the Receiver’s net investment calculation in their objections to the Receiver’s notices of determination. Notably, while the SCIs provided documentation supporting their claimed net investment amounts, the Receiver’s claims processing agent provided none. It is hard to resolve computational differences when one side doesn’t show their work.

The SCIs’ whose claimed net investment amounts differ from Receiver’s determination of the net investment amount are as follows:

Claim Number	Claimed Net Investment Amount	Receiver’s Proposed Allowed Claim Amount
544	\$ 6,447,812.44	\$ 6,134,479.11
502	\$ 2,906,927.13	\$ 1,419,010.46
477	\$ 689,999.00	\$ 531,666.51
484	\$ 1,469,166.66	\$ 544,166.66

Accordingly, if the Court approves the use of the net investment method, then these SCIs’ net investment amounts should be the amount reflected in the above chart.

WHEREFORE, the SCIs respectfully request this Court deny the Receiver’s Motion.

Dated: May 7, 2024.

Respectfully submitted,

s/ Marshall Dore Louis

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EXHIBIT A

THIS NOTE HAS NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR APPLICABLE STATE SECURITIES LAWS. THIS NOTE MAY NOT BE OFFERED, SOLD, ASSIGNED, TRANSFERRED, PLEDGED, HYPOTHECATED OR OTHERWISE DISPOSED OF IN THE ABSENCE OF AN EFFECTIVE REGISTRATION STATEMENT PERTAINING TO THIS NOTE UNDER SUCH LAWS, OR IF SUCH REGISTRATION IS NOT REQUIRED TO EFFECT SUCH SALE OR OFFER.

NON-NEGOTIABLE TERM PROMISSORY NOTE

\$1,000,000.00

Dated as of May 16, 2019

FOR VALUE RECEIVED, COMPLETE BUSINESS SOLUTIONS GROUP INC., a Delaware corporation ("Maker"), with an address of 20900 NE 30th Ave Ste. 307, Miami, FL 33180, promises to pay, without rights of set-off, to the order of GEMJ Chehebar GRAT, AND NOMINEE OF ENTITY of their heirs, successors or assigns (hereinafter called "Payee") with an address 1407 Broadway, New York, NY 10018 or such other place as Payee may designate to Maker in writing the principal sum of One Million Dollars (\$1,000,000.00) lawful money of the United States of America, together with interest on the outstanding balance thereof, as provided herein.

1. Interest shall accrue on the outstanding principal amount hereunder, received as a \$500,000.00 installment on May 25, 2016, a \$500,000.00 installment on May 16, 2017, commencing with respect to the extension of principal by Payee to Maker under each Prior Agreement as of the date of such Prior Agreement, at the rate of 25.0% (monthly distribution payment \$20,833.33). Accrued interest shall be paid in arrears on Mondays (or if such day is not a business day, on the immediately following business day) during the term of this Note until the principal amount of this Note and all accrued interest is paid in full, subject to acceleration and payment in full in accordance with Sections 6 and 7 below. All interest shall be calculated based upon the actual number of days elapsed.
2. REPAYMENT.
 - (a) Commencing on June 16, 2019 and continuing on the 16th day of each month thereafter up to and including May 16, 2024;
 - (b) The Principal Amount and any accrued interest shall be paid in full on or before May 16, 2024.
 - (c) A MONTHLY DISTRIBUTION OF \$20,833.33 MADE PAYABLE TO "Payee" GEMJ Chehebar GRAT and Nominee of Entity or their heirs, successors or assigns)
 - (d) The Payee has an option to redeem the principal sum at each 12-month anniversary of this note if Maker is given notice at least 60 days before each anniversary.

3. To secure the obligations of Maker under this Note, Maker has entered into a Security Agreement with Payee, dated as of the date hereof (the "Security Agreement").

4. Each of the following shall constitute an "Event of Default" hereunder:

(a) (i) Maker fails to make any required payment of principal, accrued interest or any other amount under this Note on or before the date on which it shall fall due hereunder, or (ii) Maker breaches or violates any of the other representations, warranties, terms, provisions or covenants of this Note, the Security Agreement, or any future promissory note, loan agreement, security agreement, pledge agreement, guaranty or other agreement or instrument representing indebtedness or financial obligation of Debtor to Secured Party (hereinafter collectively referred to as the "Loan Documents");

(b) a final judgment or judgments in any court or arbitration proceedings are entered against Maker after the date hereof aggregating greater than \$1,000,000.00;

(c) any material adverse change occurs with respect to the business, assets or financial condition of Maker, as determined in the sole discretion of Payee;

(d) (i) Maker files a voluntary petition in bankruptcy or a voluntary petition or any answer seeking reorganization, arrangement, readjustment of Maker's debts or for any other relief under the Federal bankruptcy code, or under any other existing or future federal or state insolvency act or law, (ii) the application by Maker for, or the appointment by consent or acquiescence of, a receiver or trustee of Maker or for all or a substantial part of Maker's property, or (iii) the making by Maker of an assignment for the benefit of creditors; or

(e) (i) the filing of any involuntary petition against Maker in bankruptcy or seeking reorganization, arrangement, or readjustment of Maker's debts or for any other relief under the Federal bankruptcy code, or under any other existing or future federal or state insolvency act or law, or (ii) the involuntary appointment of a receiver or trustee of Maker or for all or a substantial part of Maker's property, and a continuance of any such events for a period of thirty (30) days undismissed, unbonded or undischarged.

5. Upon the occurrence of any Event of Default under paragraph 4(a), (b),(c), Payee may, at Payee's option, declare the unpaid principal balance of, all accrued and unpaid interest on, and all other sums payable with regard to this Note to be immediately due and payable, and demand payment therefor, and may exercise any of Payee's rights and remedies for collection of this Note whether set forth herein or otherwise available under law.

6. Upon the occurrence of an Event of Default under paragraph 4(d) or (e), the unpaid principal balance of, all accrued, unpaid interest on, and all other sums payable with regard to, this Note shall automatically and immediately become due and payable, without any further action on the part of Payee.

7. Upon the occurrence and continuance of an Event of Default hereunder and the acceleration of all amounts due and payable hereunder as provided herein, Payee may also recover all costs of suit and other expenses in connection therewith, including reasonable attorneys' fees and costs, for collection of the total amount then due by Maker to Payee under this Note.

8. The remedies of Payee as provided herein and under applicable law shall be cumulative and concurrent, and may be pursued singly, successively, or together against Maker at the sole discretion of the Payee, and such remedies shall not be exhausted by any exercise thereof but may be exercised as often as occasion therefor shall occur. Any failure of Payee to exercise any right hereunder at any time shall not be construed as a waiver of the right to exercise the same or any other right at any other time.

9. Maker waives presentment for payment, notice of dishonor and nonpayment, notice of protest, and protest of this Note, and all other notices in connection with the delivery, acceptance, performance, default or enforcement of the payment of this Note, and Maker agrees that Maker's liability shall be unconditional without regard to the liability of any other party and shall not be in any manner affected by any indulgence, extension of time, renewal, waiver or modification granted or consented to by Payee; and Maker consents to any and all extensions of time, renewals, waivers, or modifications that may be granted by Payee with respect to the payment or other provisions of this Note.

10. This Note may be assigned or pledged by Payee, without restriction. This Note may not be assigned by Maker without the prior written consent of Payee, which may be withheld for no reason or any reason whatsoever. The words "Payee" and "Maker" whenever occurring herein shall be deemed and construed to include the respective successors and assigns of Payee and the respective successors and permitted assigns of Maker. This instrument shall be governed by, construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without giving effect to principles of conflicts of laws.

11. In no event shall charges constituting interest exceed the rate permitted under any applicable law or regulation. If any provision of this Note is determined by a court of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability shall not affect the remaining provisions hereof, other than those to which it is held invalid or unenforceable, and this Note will be construed and enforced as if such invalid or unenforceable provisions had never been inserted. IN WITNESS WHEREOF, Maker has executed this Note on the date and year first above written, WITH THE INTENT TO BE LEGALLY BOUND HEREBY.

(Signatures on following page)

COMPLETE BUSINESS SOLUTIONS GROUP INC.

By:  _____

Name: Joseph Cole

Title: CEO

Acknowledged and Agreed by Payee:

 _____
Name: Josef Chehebar

EXHIBIT B

SECURITY AGREEMENT

THIS SECURITY AGREEMENT ("Security Agreement") is made as of May 16, 2019, by COMPLETE BUSINESS SOLUTIONS GROUP INC., a Delaware corporation ("Debtor"), with an address of with an address of 20900 NE 30th Ave Ste. 307, Miami, FL 33180, and GEMJ Chehebar GRAT ("Secured Party") with an address of 1407 Broadway, New York, NY 10018 or such other place as Payee may designate to Maker in writing.

WHEREAS, in order to secure loans made by Secured Party to Debtor and to induce Secured Party to revise the terms of such loans, Debtor wishes to grant a security interest in substantially all of its assets, including, without limitation, its inventory, accounts receivable and general intangibles, to Secured Party, all as more fully set forth herein;

NOW, THEREFORE, in consideration of the premises and mutual promises and covenants contained herein, and intending to be legally bound hereby, the parties hereto agree as follows:

1. Definitions. As used herein the following terms have the meanings indicated:

(a) The term "**Collateral**" means all tangible and intangible personal property of Debtor, wherever located and whether now owned or hereafter acquired, including but not limited to, all accounts, contracts rights, general intangibles, chattel paper, machinery, equipment, goods, inventory, fixtures, investment property, letter of credit rights, supporting obligations, books and records, deposit accounts, bank accounts, documents and instruments, together with all proceeds thereof. Any term used in the Pennsylvania Uniform Commercial Code (as amended from time to time, the "UCC") and not defined in this Security Agreement shall have the meaning given to the term in the UCC. In addition, the term "proceeds" shall have the meaning given to it in the UCC and shall additionally include but not be limited to, whatever is realized upon the use, sale, exchange, license, or other utilization of or any disposition of the Collateral, rights arising out of the Collateral and collections and distributions on the Collateral, whether cash or non-cash, and all proceeds of the foregoing.

(b) The term "**Obligations**" means all indebtedness, obligations and liabilities of any kind of Debtor to Secured Party now existing or hereafter arising, and whether direct or indirect, acquired outright, conditional or as a collateral security from another, absolute or contingent, joint or several, secured or unsecured, due or not due, arising before or after the filing of a petition by or against Debtor under the United States Bankruptcy Code or any applicable federal, state or foreign bankruptcy or other similar law, contractual or tortious, liquidated or unliquidated or arising by operation of law or otherwise, including without limitation all liabilities of Debtor to Secured Party under (i) the Credit Note dated as of the date hereof in the principal amount of \$1,000,000.00 payable by Debtor in favor of Secured Party (the "**Existing Note**"), (ii) this Security Agreement and (iii) any future promissory note, loan agreement, security agreement, pledge agreement, guaranty or other agreement or instrument representing indebtedness or financial obligation of Debtor to Secured Party (collectively, "**Future Loan Documents**").

(c) The term "Loan Documents" means the Existing Note, this Security Agreement, any Future Loan Documents, and all other agreements, documents, instruments and certificates collateral to any of the foregoing, as the same may be amended, restated, modified or supplemented.

2. Grant of Security Interest. In consideration of the loan made by Secured Party to Debtor, Debtor hereby pledges, transfers and assigns to Secured Party, and grants to Secured Party and agrees that Secured Party shall have a general continuing lien upon and security interest in, all of the Collateral.

3. Representations, Warranties and Covenants. Debtor represents, warrants and covenants to Secured Party as follows with respect to itself:

(a) Debtor will not dispose of the Collateral or any interest therein, except in the normal course of its trade or business, without Secured Party's consent.

(b) Debtor authorizes the filing of any financing statement and will execute alone or with Secured Party any other document, or will procure any other document, necessary to protect the security interest under this Security Agreement against the interests of third persons.

(c) The information in any financial, credit or accounting statement furnished in connection with this Security Agreement or the other Loan Documents is or will be correct and complete.

(d) Debtor has taken all necessary action to authorize it to execute and deliver this Security Agreement and the other Loan Documents to which it is a party. This Security Agreement and each of the other Loan Documents to which Debtor is a party has been duly executed and delivered by duly authorized officers of the Debtor and constitutes a legal, valid and binding obligation of Debtor, enforceable in accordance with its terms. The execution and delivery of this Security Agreement, the other Loan Documents and any other document or documents accompanying this Security Agreement to which Debtor is a party will not (i) require any consent or approval of the stockholders of Debtor, (ii) violate any applicable law, (iii) conflict with, result in a breach of or constitute a default under the certificate of incorporation, bylaws or other organizational documents of Debtor (as applicable), or any indenture, contract, agreement or other instrument to which Debtor is a party or by which any of its properties may be bound or (iv) result in or require the creation or imposition of any lien upon, or with respect to, any property now or to be hereafter acquired by the Debtor, other than as created or imposed in favor of the Secured Party hereunder.

(e) The security interest granted by Debtor to Secured Party herein is a valid and perfected security interest in the Collateral and is enforceable according to its terms.

(f) Except as required by applicable law or regulation, Debtor covenants that it will keep confidential and not disclose to any third party the identity of Secured Party or the terms of any of the transactions contemplated by the Existing Note, this Security Agreement or any of the other Loan Documents. Upon the consummation of the transactions contemplated by any such document, Debtor covenants that it shall return to Secured Party all originals and copies thereof received or obtained by it, without retaining any copies, in connection with such transactions.

4. Default. The occurrence of any one or more of the following events will constitute an "Event of Default" under this Security Agreement:

(a) Debtor fails to pay on or before the date due any amount payable on any of the Obligations, there occurs any Event of Default under the Existing Note or Debtor fails to observe or perform any covenant or agreement made in any of the Loan Documents to which it is a party.

(b) Debtor becomes insolvent, makes an assignment for the benefit of creditors or calls a meeting of creditors, or any petition is filed by or against Debtor under any provision of any bankruptcy or other law alleging that Debtor is insolvent or unable to pay its debts as they mature.

(c) Any judgment against Debtor shall be entered, or any attachment or garnishment against any property of Debtor is issued, in an amount in excess of \$1,000,000.00, or if the total of all judgment(s), attachment(s) and/or garnishment(s) against Debtor or any of Debtor's property at any time hereafter exceeds \$1,000,000.00.

(d) Debtor is a party to a merger, consolidation or sale of greater than fifty percent (50%) of its assets as of the date of such sale, or is dissolved or reorganized.

(e) Any representation, warranty or information furnished to Secured Party by Debtor in connection with any of the Obligations, or in connection with this Security Agreement or any other Loan Document, including any warranty made by Debtor through the submission of any schedule or statement, certificate or other document pursuant to or in connection with any Loan Document, is incorrect in any respect.

(f) Debtor makes or gives notice of any intention to make a bulk sale.

(g) Debtor fails to promptly furnish such financial and other information as Secured Party may reasonably request.

5. Remedies on Default. Upon the occurrence of any Event of Default, Secured Party will have the following remedies:

(a) Unless Secured Party elects otherwise, the entire unpaid amount of such of the Obligations as are not then otherwise due and payable will become immediately due and payable without notice to or demand on Debtor or any other obligor or guarantor.

(b) Secured Party may, at its option, exercise from time to time any and all rights and remedies available to it under the Pennsylvania Uniform Commercial Code or

otherwise, including the right to assemble, receipt for, adjust, modify, repair, refurbish or refurbish (but without any obligation to do so) or foreclose or otherwise realize upon any of the Collateral and to dispose of any of the Collateral at one or more public or private sales or other proceedings, and Debtor agrees that Secured Party or its nominee may become the purchaser at any such sale or sales. Debtor agrees that ten (10) days will be reasonable prior notice of the date of any public sale or other disposition of all or any part of the Collateral, or of the date on or after which any private sale or other disposition of the same may be made.

6. Covenant Against Further Encumbrances. Debtor will not permit anything to be done that might in any way impair the value of any of the Collateral or any of the security intended to be afforded by this Security Agreement. Debtor shall not pledge, assign or otherwise further encumber, or permit any liens or security interests (other than those in favor of Secured Party) to attach to any of the Collateral, nor permit any of the Collateral to be levied upon under any legal process, except with the express written consent of Secured Party. Upon any breach of the foregoing covenant against further encumbrances, Secured Party may, at its sole election but without obligation to do so, and without limiting Secured Party's other remedies (including without limitation declaring a default), discharge the encumbrance for the account of and without notice to Debtor, and all expenses incurred by Secured Party in so doing shall be added to the Obligations and shall be payable by Debtor upon demand.

7. Remedies Cumulative. All rights and remedies of Secured Party under this or any other agreement between Debtor and Secured Party and under applicable law shall be deemed concurrent and cumulative and not alternative, and Secured Party may proceed with any number of remedies at the same time or at different times until all Obligations are fully satisfied. Debtor shall be liable to pay to Secured Party on demand any and all expenses, including reasonable attorneys' fees and legal expenses which may have been incurred by Secured Party related to:

(a) the enforcement of Secured Party's rights under this Security Agreement or any of the other Loan Documents; or

(b) the custody, preservation, protection, use, operation, preparation for sale or sale of any Collateral, the incurring of all of which are hereby authorized to the extent Secured Party deems the same advisable.

8. Modification. No modification or waiver of any provision(s) herein will be effective unless the same is in writing signed by the party against whom its enforcement is sought.

9. Notices. All notices, demands and other communications which are required to be given to or made by any party to the others in connection with this Security Agreement or in connection with the Existing Notes will be in writing and will be deemed to have been given when hand delivered or posted by certified or registered mail, or via overnight courier, to the address of each party set forth in the first paragraph of this Security Agreement. If notice is personally delivered, the individual accepting such notice, if requested, will sign a duplicate of the notice to evidence receipt thereof.

10. Successors and Assigns. This Security Agreement and all of the terms and conditions hereof will be binding upon and will inure to the benefit of the parties hereto and their respective successors and assigns but will confer no rights on third persons.

11. Governing Law. This Security Agreement will be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania, without reference to conflicts of laws principles.

IN WITNESS WHEREOF, the Undersigned have executed this Security Agreement as of the date above first written.

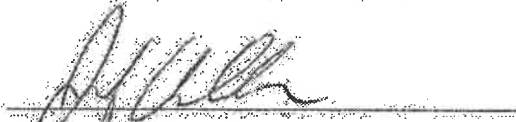
Complete Business Solutions Group Inc.



Name: Joseph Cole

Title: CFO

Acknowledged and Agreed by Payee:



Name: Josef Chehebar

COMPOSITE EXHIBIT C

Delaware

The First State

CERTIFICATE

SEARCHED APRIL 16, 2020 AT 12:14 P.M.
FOR DEBTOR, COMPLETE BUSINESS SOLUTIONS GROUP, INC.

1 OF 7 FINANCING STATEMENT 20165633431

EXPIRATION DATE: 09/15/2021

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

141 2ND STREET ADDED 09-15-16

PHILADELPHIA, PA US 19106

SECURED: STRAUSS, ELLEN

1 ROSE LANE ADDED 09-15-16

LINWOOD, NJ US 08221

SECURED: STRAUSS, STEPHEN

1 ROSE LANE ADDED 09-15-16

LINWOOD, NJ US 08221

F I L I N G H I S T O R Y

20165633431 FILED 09-15-16 AT 9:51 A.M. FINANCING STATEMENT

20182218838 FILED 04-02-18 AT 11:41 A.M. TERMINATION



Jeffrey W. Bullock
Jeffrey W. Bullock, Secretary of State

20204884499-UCC11
SR# 20202873401

Authentication: 202777403
Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml

Delaware

The First State

2 OF 7

FINANCING STATEMENT

20170251063

EXPIRATION DATE: 01/11/2022

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

203 NE FRONT STREET, SUITE 101 ADDED 01-11-17

MILFORD, DE US 19963

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

141 2ND ST. ADDED 01-11-17

PHILADELPHIA, PA US 19106

SECURED: GEMJ CHEHEBAR GRAT, LLC

1407 BROADWAY ADDED 01-11-17

NEW YORK, NY US 10018

F I L I N G H I S T O R Y

20170251063 FILED 01-11-17 AT 5:05 P.M. FINANCING STATEMENT

3 OF 7

FINANCING STATEMENT

20170251659

EXPIRATION DATE: 01/11/2022

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

203 NE FRONT STREET, SUITE 101 ADDED 01-11-17



Jeffrey W. Bullock
Jeffrey W. Bullock, Secretary of State

20204884499-UCC11
SR# 20202873401

Authentication: 202777403
Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml

Delaware

The First State

MILFORD, DE US 19963

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

141 2ND STREET ADDED 01-11-17

PHILADELPHIA, PA US 19106

SECURED: SHEHEBAR, ALBERT

1407 BROADWAY ADDED 01-11-17

NEW YORK, NY US 10018

F I L I N G H I S T O R Y

20170251659 FILED 01-11-17 AT 5:11 P.M. FINANCING STATEMENT

4 OF 7 FINANCING STATEMENT 20170251758

EXPIRATION DATE: 01/11/2022

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

203 NE FRONT STREET, SUITE 101 ADDED 01-11-17

MILFORD, DE US 19963

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

141 2ND STREET ADDED 01-11-17

PHILADELPHIA, PA US 19106



Jeffrey W. Bullock
Jeffrey W. Bullock, Secretary of State

20204884499-UCC11
SR# 20202873401

Authentication: 202777403
Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml

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The First State

SECURED: **SHEHEBAR, ISAAC**

1407 BROADWAY **ADDED 01-11-17**
NEW YORK, NY US 10018

F I L I N G H I S T O R Y

20170251758 FILED 01-11-17 AT 5:15 P.M. FINANCING STATEMENT

5 OF 7 FINANCING STATEMENT 20170251774

EXPIRATION DATE: 01/11/2022

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

203 NE FRONT STREET, SUITE 101 **ADDED 01-11-17**
MILFORD, DE US 19963

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

141 2ND STREET **ADDED 01-11-17**
PHILADELPHIA, PA US 19106

SECURED: ISAAC SHEHEBAR 2008 AIJJ GRANTOR RETAINED ANNUITY TRUST

1407 BROADWAY **ADDED 01-11-17**
NEW YORK, NY US 10018



Jeffrey W. Bullock
Jeffrey W. Bullock, Secretary of State

20204884499-UCC11
SR# 20202873401

Authentication: 202777403
Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml

Delaware

The First State

F I L I N G H I S T O R Y

20170251774 FILED 01-11-17 AT 5:18 P.M. FINANCING STATEMENT

6 OF 7 FINANCING STATEMENT 20172196084

EXPIRATION DATE: 04/04/2022

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP INC.

141 N 2ND STREET ADDED 04-04-17

PHILADELPHIA, PA US 19106

SECURED: FARBER, KAREN

78 EVERETT STREET ADDED 04-04-17

CLOSTER, NJ US 07624

SECURED: FARBER, STEPHEN

78 EVERETT STREET ADDED 04-04-17

CLOSTER, NJ US 07624

F I L I N G H I S T O R Y

20172196084 FILED 04-04-17 AT 2:50 P.M. FINANCING STATEMENT

7 OF 7 FINANCING STATEMENT 20202643429



Jeffrey W. Buslock
Jeffrey W. Buslock, Secretary of State

20204884499-UCC11

SR# 20202873401

Authentication: 202777403

Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml

Delaware

The First State

EXPIRATION DATE: 04/13/2025

DEBTOR: COMPLETE BUSINESS SOLUTIONS GROUP, INC.

2000 PGA BLVD., SUITE 44408 ADDED 04-13-20

PALM BEACH GARDENS, FL US 33408

SECURED: VAGNOZZI, ALBERT

21 W FRONT ST, SUITE 300 ADDED 04-13-20

MEDIA, PA US 19063

F I L I N G H I S T O R Y

20202643429 FILED 04-13-20 AT 10:15 A.M. FINANCING STATEMENT

E N D O F F I L I N G H I S T O R Y

THE UNDERSIGNED FILING OFFICER HEREBY CERTIFIES THAT THE ABOVE LISTING IS A RECORD OF ALL PRESENTLY EFFECTIVE FINANCING STATEMENTS, FEDERAL TAX LIENS AND UTILITY SECURITY INSTRUMENTS FILED IN THIS OFFICE WHICH NAME THE ABOVE DEBTOR, COMPLETE BUSINESS SOLUTIONS GROUP, INC. AS OF APRIL 13, 2020 AT 11:59 P.M.



Jeffrey W. Bullock
Jeffrey W. Bullock, Secretary of State

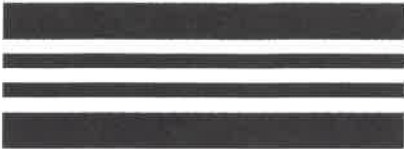
20204884499-UCC11

SR# 20202873401

Authentication: 202777403

Date: 04-16-20

You may verify this certificate online at corp.delaware.gov/authver.shtml



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional) (718) 569-2703
B. E-MAIL CONTACT AT FILER (optional) CONTACT@INTERSTATEFILINGS.COM
C. SEND ACKNOWLEDGMENT TO: (Name and Address) INTERSTATE FILINGS LLC 2071 FLATBUSH AVE STE 165 BROOKLYN, NY 11234 US

Delaware Department of State
U.C.C. Filing Section
Filed: 05:05 PM 01/11/2017
U.C.C. Initial Filing No: 2017 0251063

Service Request No: 20170184722

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
1c. MAILING ADDRESS 141 2ND ST.				
	CITY PHILADELPHIA	STATE PA	POSTAL CODE 19106	COUNTRY US

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101				
	CITY MILLFORD	STATE DE	POSTAL CODE 19963	COUNTRY US

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME GEMJ CHEREBAR GRAT, LLC				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
3c. MAILING ADDRESS 1407 BROADWAY				
	CITY NEW YORK	STATE NY	POSTAL CODE 10018	COUNTRY US

4. COLLATERAL: This financing statement covers the following collateral:
All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. Check <u>only</u> if applicable and check <u>only</u> one box: Collateral is <input type="checkbox"/> held in a Trust (see UCC1Ad, item 17 and instructions) <input type="checkbox"/> being administered by a Decedent's Personal Representative				
6a. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Public-Finance Transaction <input type="checkbox"/> Manufactured-Home Transaction <input type="checkbox"/> A Debtor is a Transmitting Utility			6b. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Agricultural Lien <input type="checkbox"/> Non-UCC Filing	
7. ALTERNATIVE DESIGNATION (if applicable): <input type="checkbox"/> Lessee/Lessor <input type="checkbox"/> Consignee/Consignor <input type="checkbox"/> Seller/Buyer <input type="checkbox"/> Bailee/Bailor <input type="checkbox"/> Licensee/Licensor				
8. OPTIONAL FILER REFERENCE DATA:				

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional) (718) 569-2703
B. E-MAIL CONTACT AT FILER (optional) CONTACT@INTERSTATEFILINGS.COM
C. SEND ACKNOWLEDGMENT TO: (Name and Address) INTERSTATE FILINGS LLC 2071 FLATBUSH AVE STE 165 BROOKLYN, NY 11234 US

Delaware Department of State
U.C.C. Filing Section
Filed: 05:11 PM 01/11/2017
U.C.C. Initial Filing No: 2017 0251659
Service Request No: 20170184930

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
1c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
141 2ND STREET	PHILADELPHIA	PA	19106	US

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
2c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
203 NE FRONT STREET, SUITE 101	MILFORD	DE	19963	US

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
3c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
1407 BROADWAY	NEW YORK	NY	10018	US

4. COLLATERAL: This financing statement covers the following collateral.
All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. Check <u>only</u> if applicable and check <u>only</u> one box: Collateral is <input type="checkbox"/> held in a Trust (see UCC1Ad, item 17 and instructions) <input type="checkbox"/> being administered by a Decedent's Personal Representative	
6a. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Public-Finance Transaction <input type="checkbox"/> Manufactured-Home Transaction <input type="checkbox"/> A Debtor is a Transmitting Utility	6b. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Agricultural Lien <input type="checkbox"/> Non-UCC Filing
7. ALTERNATIVE DESIGNATION (if applicable): <input type="checkbox"/> Lessee/Lessor <input type="checkbox"/> Consignee/Consignor <input type="checkbox"/> Seller/Buyer <input type="checkbox"/> Bailee/Bailor <input type="checkbox"/> Licensee/Licenser	
8. OPTIONAL FILER REFERENCE DATA:	

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional) (718) 569-2703
B. E-MAIL CONTACT AT FILER (optional) CONTACT@INTERSTATEFILINGS.COM
C. SEND ACKNOWLEDGMENT TO: (Name and Address) INTERSTATE FILINGS LLC 2071 FLATBUSH AVE STE 165 BROOKLYN, NY 11234 US

Delaware Department of State
 U.C.C. Filing Section
 Filed: 05:15 PM 01/11/2017
 U.C.C. Initial Filing No: 2017 0251758

 Service Request No: 20170185035

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. **DEBTOR'S NAME:** Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
1c. MAILING ADDRESS 141 2ND STREET	CITY PHILADELPHIA	STATE PA	POSTAL CODE 19106	COUNTRY US

2. **DEBTOR'S NAME:** Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101	CITY MILFORD	STATE DE	POSTAL CODE 19963	COUNTRY US

3. **SECURED PARTY'S NAME** (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	3b. INDIVIDUAL'S SURNAME SHEHAR			
	FIRST PERSONAL NAME ISAAC	ADDITIONAL NAME(S)/INITIAL(S)		SUFFIX
3c. MAILING ADDRESS 1407 BROADWAY	CITY NEW YORK	STATE NY	POSTAL CODE 10018	COUNTRY US

4. **COLLATERAL:** This financing statement covers the following collateral:
All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. Check <u>only</u> if applicable and check <u>only</u> one box. Collateral is <input type="checkbox"/> held in a Trust (see UCC1Ad, item 17 and instructions) <input type="checkbox"/> being administered by a Decedent's Personal Representative	
6a. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Public-Finance Transaction <input type="checkbox"/> Manufactured-Home Transaction <input type="checkbox"/> A Debtor is a Transmitting Utility	6b. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Agricultural Lien <input type="checkbox"/> Non-UCC Filing
7. ALTERNATIVE DESIGNATION (if applicable): <input type="checkbox"/> Lessee/Lessor <input type="checkbox"/> Consignee/Consignor <input type="checkbox"/> Seller/Buyer <input type="checkbox"/> Bailee/Bailor <input type="checkbox"/> Licensee/Licenser	
8. OPTIONAL FILER REFERENCE DATA:	

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional) (718) 569-2703
B. E-MAIL CONTACT AT FILER (optional) CONTACT@INTERSTATEFILINGS.COM
C. SEND ACKNOWLEDGMENT TO: (Name and Address) INTERSTATE FILINGS LLC 2071 FLATBUSH AVE STE 165 BROOKLYN, NY 11234 US

Delaware Department of State
 U.C.C. Filing Section
 Filed: 05:18 PM 01/11/2017
 U.C.C. Initial Filing No: 2017 0251774

 Service Request No: 20170185124

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. **DEBTOR'S NAME:** Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS 141 2ND STREET	CITY PHILADELPHIA	STATE PA	POSTAL CODE 19106	COUNTRY US

2. **DEBTOR'S NAME:** Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101	CITY MILFORD	STATE DE	POSTAL CODE 19963	COUNTRY US

3. **SECURED PARTY'S NAME** (or NAME of ASSIGNEE of ASSIGNOR SECURED PARTY): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME ISAAC SHEHEBAR 2008 AIJJ GRANTOR RETAINED ANNUITY TRUST				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS 1407 BROADWAY	CITY NEW YORK	STATE NY	POSTAL CODE 10018	COUNTRY US

4. **COLLATERAL:** This financing statement covers the following collateral:
All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. Check <u>only</u> if applicable and check <u>only</u> one box: Collateral is <input type="checkbox"/> held in a Trust (see UCC1Ad, item 17 and instructions) <input type="checkbox"/> being administered by a Decedent's Personal Representative				
6a. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Public-Finance Transaction <input type="checkbox"/> Manufactured-Home Transaction <input type="checkbox"/> A Debtor is a Transmitting Utility			6b. Check <u>only</u> if applicable and check <u>only</u> one box: <input type="checkbox"/> Agricultural Lien <input type="checkbox"/> Non-UCC Filing	
7. ALTERNATIVE DESIGNATION (if applicable): <input type="checkbox"/> Lessee/Lessor <input type="checkbox"/> Consignee/Consignor <input type="checkbox"/> Seller/Buyer <input type="checkbox"/> Bailee/Bailor <input type="checkbox"/> Licensee/Licensor				
8. OPTIONAL FILER REFERENCE DATA:				

COMPOSITE EXHIBIT D

Filing# : 2017011300998
 Date Filed : 01/10/2017
 Pedro A. Cortés
 Secretary of the Commonwealth

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

Esquire Assist, Ltd.
Counter Pick - Up



TCO170113JM1101

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME			
COMPLETE BUSINESS SOLUTIONS GROUP, INC.			
OR	1b. INDIVIDUAL'S LAST NAME		
	FIRST NAME	MIDDLE NAME	SUFFIX
1c. MAILING ADDRESS		CITY	STATE POSTAL CODE COUNTRY
141 2nd Street		Philadelphia	PA 19106
1d. SEE INSTRUCTIONS	ADD'L INFO RE ORGANIZATION DEBTOR	1e. TYPE OF ORGANIZATION	1f. JURISDICTION OF ORGANIZATION 1g. ORGANIZATIONAL ID #, if any
Not Applicable		Corporation	Delaware 5055423 <input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME			
COMPLETE BUSINESS SOLUTIONS GROUP, INC.			
OR	2b. INDIVIDUAL'S LAST NAME		
	FIRST NAME	MIDDLE NAME	SUFFIX
2c. MAILING ADDRESS		CITY	STATE POSTAL CODE COUNTRY
203 NE FRONT STREET, SUITE 101		MILFORD	DE 19963
2d. SEE INSTRUCTIONS	ADD'L INFO RE ORGANIZATION DEBTOR	2e. TYPE OF ORGANIZATION	2f. JURISDICTION OF ORGANIZATION 2g. ORGANIZATIONAL ID #, if any
Not Applicable		Corporation	Delaware 5055423 <input type="checkbox"/> NONE

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME			
GEMJ Chehebar GRAT, LLC			
OR	3b. INDIVIDUAL'S LAST NAME		
	FIRST NAME	MIDDLE NAME	SUFFIX
3c. MAILING ADDRESS		CITY	STATE POSTAL CODE COUNTRY
1407 Broadway		New York	NY 10018 USA

4. This FINANCING STATEMENT covers the following collateral:

All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. ALTERNATIVE DESIGNATION [if applicable]:	LESSEE/LESSOR	CONSIGNEE/CONSIGNOR	BAILEE/BAILOR	SELLER/BUYER	AG. LIEN	NON-UCC FILING
6. This FINANCING STATEMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS. Attach Addendum [if applicable]	7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) [OPTIONAL FEE]		All Debtors	Debtor 1	Debtor 2	
8. OPTIONAL FILER REFERENCE DATA						

Filing# : 2017011300995
 Date Filed : 01/10/2017
 Pedro A. Cortés
 Secretary of the Commonwealth

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

Esquire Assist, Ltd.
 Counter Pick - Up



TCO170113JM1098

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.					
OR	1b. INDIVIDUAL'S LAST NAME				
1c. MAILING ADDRESS 141 2nd Street		CITY Philadelphia	STATE PA	POSTAL CODE 19106	COUNTRY
1d. SEE INSTRUCTIONS Not Applicable	ADD'L INFO RE ORGANIZATION DEBTOR	1e. TYPE OF ORGANIZATION Corporation	1f. JURISDICTION OF ORGANIZATION Delaware	1g. ORGANIZATIONAL ID #, if any 5055423	<input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.					
OR	2b. INDIVIDUAL'S LAST NAME				
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101		CITY MILFORD	STATE DE	POSTAL CODE 19963	COUNTRY
2d. SEE INSTRUCTIONS Not Applicable	ADD'L INFO RE ORGANIZATION DEBTOR	2e. TYPE OF ORGANIZATION Corporation	2f. JURISDICTION OF ORGANIZATION Delaware	2g. ORGANIZATIONAL ID #, if any 5055423	<input type="checkbox"/> NONE

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME Albert Shehebar					
OR	3b. INDIVIDUAL'S LAST NAME				
3c. MAILING ADDRESS 1407 Broadway		CITY New York	STATE NY	POSTAL CODE 10018	COUNTRY USA

4. This FINANCING STATEMENT covers the following collateral:

All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. ALTERNATIVE DESIGNATION [if applicable]:	LESSEE/LESSOR	CONSIGNEE/CONSIGNOR	BAILEE/BAILOR	SELLER/BUYER	AG. LIEN	NON-UCC FILING
6. This FINANCING STATEMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS. Attach Addendum [if applicable]	7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) [ADDITIONAL FEE] [optional]	All Debtors	Debtor 1	Debtor 2		

Filing# : 2017011301001
 Date Filed : 01/10/2017
 Pedro A. Cortés
 Secretary of the Commonwealth

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

Esquire Assist, Ltd.
 Counter Pick - Up



TCO170113JM1104

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				1b. INDIVIDUAL'S LAST NAME		FIRST NAME		MIDDLE NAME		SUFFIX			
1c. MAILING ADDRESS 141 2nd Street				CITY Philadelphia				STATE PA		POSTAL CODE 19106		COUNTRY	
1d. <u>SEE INSTRUCTIONS</u> Not Applicable		ADD'L INFO RE ORGANIZATION DEBTOR		1e. TYPE OF ORGANIZATION Corporation		1f. JURISDICTION OF ORGANIZATION Delaware		1g. ORGANIZATIONAL ID #, if any 5055423		<input type="checkbox"/> NONE			

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.				2b. INDIVIDUAL'S LAST NAME		FIRST NAME		MIDDLE NAME		SUFFIX			
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101				CITY MILFORD				STATE DE		POSTAL CODE 19963		COUNTRY	
2d. <u>SEE INSTRUCTIONS</u> Not Applicable		ADD'L INFO RE ORGANIZATION DEBTOR		2e. TYPE OF ORGANIZATION Corporation		2f. JURISDICTION OF ORGANIZATION Delaware		2g. ORGANIZATIONAL ID #, if any 5055423		<input type="checkbox"/> NONE			

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

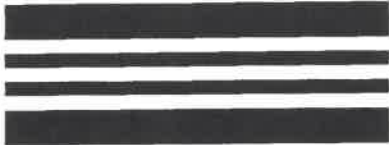
3a. ORGANIZATION'S NAME Isaac Shehear				3b. INDIVIDUAL'S LAST NAME		FIRST NAME		MIDDLE NAME		SUFFIX			
3c. MAILING ADDRESS 1407 Broadway				CITY New York				STATE NY		POSTAL CODE 10018		COUNTRY USA	

4. This FINANCING STATEMENT covers the following collateral:

All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. ALTERNATIVE DESIGNATION (if applicable):		LESSEE/LESSOR	CONSIGNEE/CONSIGNOR	BAILEE/BAILOR	SELLER/BUYER	AG. LIEN	NON-UCC FILING	
6. <input type="checkbox"/> This FINANCING STATEMENT is to be filed (for record) [or recorded] in the REAL ESTATE RECORDS. Attach Addendum.		7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) (optional)		7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) (optional)		All Debtors	Debtor 1	Debtor 2

Filing# : 2017011301003
 Date Filed : 01/10/2017
 Pedro A. Cortés
 Secretary of the Commonwealth



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

Esquire Assist, Ltd.
Counter Pick - Up



TCO170113JM1106

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY.

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.					
OR 1b. INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX	
1c. MAILING ADDRESS 141 2nd Street		CITY Philadelphia	STATE PA	POSTAL CODE 19106	COUNTRY
1d. <u>SEE INSTRUCTIONS</u> Not Applicable	ADD'L INFO RE ORGANIZATION DEBTOR	1e. TYPE OF ORGANIZATION Corporation	1f. JURISDICTION OF ORGANIZATION Delaware	1g. ORGANIZATIONAL ID #, if any 5055423	<input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME COMPLETE BUSINESS SOLUTIONS GROUP, INC.					
OR 2b. INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX	
2c. MAILING ADDRESS 203 NE FRONT STREET, SUITE 101		CITY MILFORD	STATE DE	POSTAL CODE 19963	COUNTRY
2d. <u>SEE INSTRUCTIONS</u> Not Applicable	ADD'L INFO RE ORGANIZATION DEBTOR	2e. TYPE OF ORGANIZATION Corporation	2f. JURISDICTION OF ORGANIZATION Delaware	2g. ORGANIZATIONAL ID #, if any 5055423	<input type="checkbox"/> NONE

3. SECURED PARTY'S NAME (or NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME Isaac Shehebar 2008 AIJJ Grantor Retained Annuity Trust					
OR 3b. INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX	
3c. MAILING ADDRESS 1407 Broadway		CITY New York	STATE NY	POSTAL CODE 10018	COUNTRY USA

4. This FINANCING STATEMENT covers the following collateral:

All of the assets and property of Debtor, including, without limitation: (1) accounts, (2) chattel paper (whether tangible or electronic), (3) deposit accounts, (4) documents, (5) general intangibles (including payment intangibles and software), (6) goods (including inventory, equipment, fixtures and accessions), (7) instruments (including promissory notes), (8) investment property, (9) letter-of-credit rights, (10) letters of credit, (11) money, (12) supporting obligations, (13) proceeds and products of the foregoing.

5. ALTERNATIVE DESIGNATION (if applicable):		<input type="checkbox"/> LESSEE/LESSOR	<input type="checkbox"/> CONSIGNEE/CONSIGNOR	<input type="checkbox"/> BAILEE/BAILOR	<input type="checkbox"/> SELLER/BUYER	<input type="checkbox"/> AG. LIEN	<input type="checkbox"/> NON-UCC FILING
6. <input type="checkbox"/> This FINANCING STATEMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS. Attach Addendum		7. Check to REQUEST SEARCH REPORT(S) on Debtor(s) (OPTIONAL FEE)		<input type="checkbox"/> All Debtors	<input type="checkbox"/> Debtor 1	<input type="checkbox"/> Debtor 2	

8. OPTIONAL FILER REFERENCE DATA

COMPOSITE EXHIBIT E

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section

Filed: 04:14 PM 08/07/2020

U.C.C. Initial Filing No: 2020 5447877

Service Request No: 20206643384

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
Complete Business Solutions Group, Inc.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS				
2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408
			COUNTRY USA	

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS				
		CITY	STATE	POSTAL CODE
			COUNTRY	

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	3b. INDIVIDUAL'S SURNAME			
	Michael	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS				
1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018
			COUNTRY USA	

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

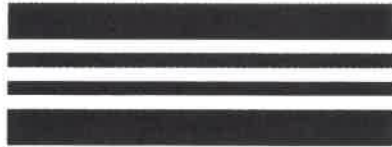
6a. Check only if applicable and check only one box
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:15 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5448545
 Service Request No: 20206643399

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.				
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408	COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME				
	3b. INDIVIDUAL'S SURNAME Shehebar	FIRST PERSONAL NAME Isaac	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018	COUNTRY USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box

Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:

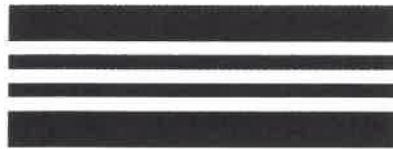
Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
 FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:15 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5448628
 Service Request No: 20206643402

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
OR	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
				COUNTRY
				USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR				
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
	Shehebar	Ezra		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
				COUNTRY
				USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box:
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

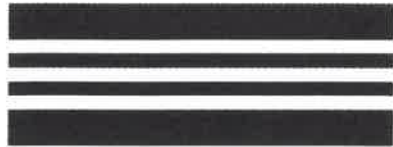
6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:14 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5448693
Service Request No: 20206643357

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408
				COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME			
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME			
	3b. INDIVIDUAL'S SURNAME Shehebar	FIRST PERSONAL NAME Isaac	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018
				COUNTRY USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box:
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

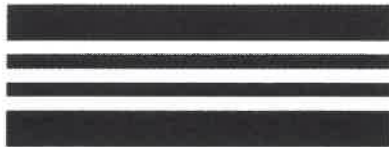
6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:13 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5448891

Service Request No: 20206643339

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME
Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
2000 PGA Blvd., Suite 4440 Palm Beach Gardens FL 33408 USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME

OR

3b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
Chehebar Cheric

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
1407 Broadway, Suite 503 New York NY 10018 USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensors

8. OPTIONAL FILER REFERENCE DATA

To be filed with: **DE**

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:11 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5449105
 Service Request No: 20206643269

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
OR	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
2000 PGA Blvd., Suite 4440	Palm Beach Gardens	FL	33408	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR				
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
	Chehebar	Ezra		
3c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
1407 Broadway, Suite 503	New York	NY	10018	USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:14 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5449311

Service Request No: 20206643387

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME
 Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 2000 PGA Blvd., Suite 4440 Palm Beach Gardens FL 33408 USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME

OR

3b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
 Chehebar Ezra

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 1407 Broadway, Suite 503 New York NY 10018 USA

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All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT
 FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:12 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5449519
 Service Request No: 20206643280

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME
 Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 2000 PGA Blvd., Suite 4440 Palm Beach Gardens FL 33408 USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME

OR

3b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
 Chehebar Albert

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 1407 Broadway, Suite 503 New York NY 10018 USA

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All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensors

8. OPTIONAL FILER REFERENCE DATA

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International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
Filed: 04:12 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5449659
 Service Request No: 20206643305

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.				
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408	COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME				
	3b. INDIVIDUAL'S SURNAME Chehebar	FIRST PERSONAL NAME Josef	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018	COUNTRY USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

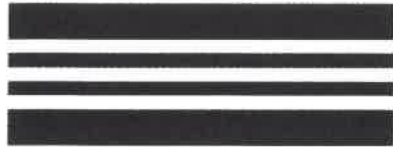
6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:12 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5449907
Service Request No: 20206643293

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.				
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408	COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME				
	3b. INDIVIDUAL'S SURNAME Chehebar	FIRST PERSONAL NAME Albert	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018	COUNTRY USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box

Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:

Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:11 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5450053

Service Request No: 20206643270

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
Complete Business Solutions Group, Inc.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
			COUNTRY	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
			COUNTRY	

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
	Chhebar	Josef		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
			COUNTRY	USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

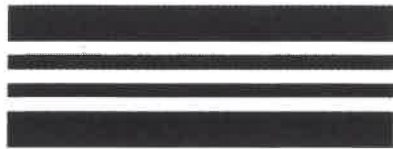
6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:15 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5450368
Service Request No: 20206643410

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	1a. ORGANIZATION'S NAME	Complete Business Solutions Group, Inc.		
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
		COUNTRY	USA	

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME			
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
		COUNTRY		

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME			
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
		COUNTRY	USA	

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

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6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:13 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5450418

Service Request No: 20206643338

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME
 Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 2000 PGA Blvd., Suite 4440 Palm Beach Gardens FL 33408 USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME

OR

3b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX
 Chehebar Josef

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
 1407 Broadway, Suite 503 New York NY 10018 USA

4. COLLATERAL: This financing statement covers the following collateral:
 All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

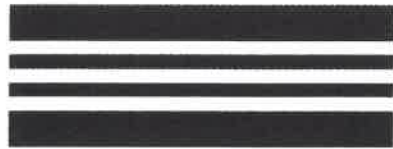
5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA
 To be filed with: DE



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:13 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5450640

Service Request No: 20206643349

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408
				COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

OR	2a. ORGANIZATION'S NAME			
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME GEMJ Chehebar GRAT, LLC			
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018
				COUNTRY USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: **DE**

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT
 FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:12 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5450772
 Service Request No: 20206643291

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

1a. ORGANIZATION'S NAME
 Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

1c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY
Palm Beach Gardens	FL	33408	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

2c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME
 Ezra Shehbar LLC

OR

3b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

3c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY
New York	NY	10018	USA

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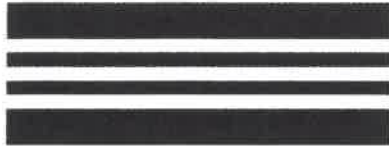
6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:12 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5451127
Service Request No: 20206643308

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

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1a. ORGANIZATION'S NAME				
Complete Business Solutions Group, Inc.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
			COUNTRY	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

2a. ORGANIZATION'S NAME				
OR	2b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
			COUNTRY	

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
	Chehebar	Michael		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
			COUNTRY	USA

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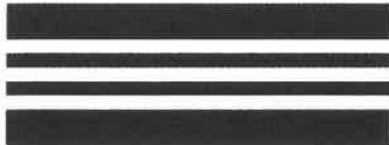
6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

A. NAME & PHONE OF CONTACT AT FILER (optional)
B. E-MAIL CONTACT AT FILER (optional)
C. SEND ACKNOWLEDGMENT TO: (Name and Address)
<div style="border: 1px solid black; padding: 10px; width: fit-content; margin: 0 auto;"> Paul, Weiss, Riffkind, Wharton & Garrison LLP 1285 Avenue of the Americas New York, NY 10019 </div>

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:15 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5451234
 Service Request No: 20206643403

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME					
Complete Business Solutions Group, Inc.					
OR	1b. INDIVIDUAL'S SURNAME				
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX		
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME					
OR	2b. INDIVIDUAL'S SURNAME				
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX		
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME					
ISAAC SHEHEBAR 2008 AIJ GRANTOR RETAINED ANNUITY TRUST					
OR	3b. INDIVIDUAL'S SURNAME				
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
1407 Broadway, Suite 503		New York	NY	10018	USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

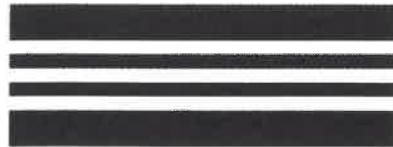
5. Check only if applicable and check only one box. Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box.
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA
 To be filed with: **DE**



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:16 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5451457
Service Request No: 20206643418

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
OR	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
				COUNTRY
				USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR	GEMJ Chchebar GRAT, LLC			
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
				COUNTRY
				USA

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All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

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6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licensor

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)

UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:16 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5451580

Service Request No: 20206643417

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
OR	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
				COUNTRY
				USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the Individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR				
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
	Chehebar	Michael		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
				COUNTRY
				USA

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6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

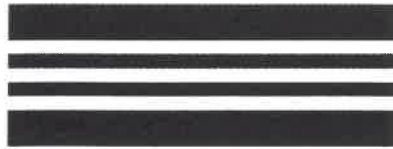
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7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:14 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5451663

Service Request No: 20206643379

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME
Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

1c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
2000 PGA Blvd., Suite 4440 Palm Beach Gardens FL 33408 USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in Item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

2c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME
GEMJ Chechbar GRAT, LLC

OR

3b. INDIVIDUAL'S SURNAME FIRST PERSONAL NAME ADDITIONAL NAME(S)/INITIAL(S) SUFFIX

3c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY
1407 Broadway, Suite 503 New York NY 10018 USA

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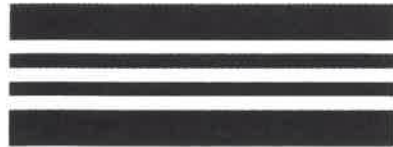
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8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:12 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5451945
 Service Request No: 20206643300

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

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1a. ORGANIZATION'S NAME				
Complete Business Solutions Group, Inc.				
OR	1b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
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				COUNTRY

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3a. ORGANIZATION'S NAME				
GEMJ Chehebar GRAT, LLC				
OR	3b. INDIVIDUAL'S SURNAME			
	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
				COUNTRY
				USA

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6a. Check only if applicable and check only one box
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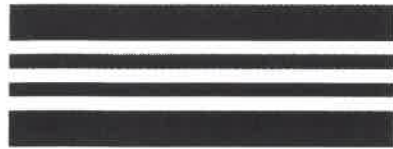
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8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT

FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:13 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5452430
 Service Request No: 20206643328

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
 New York, NY 10019

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OR	1a. ORGANIZATION'S NAME	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

OR	2a. ORGANIZATION'S NAME				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME				
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX	
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE	COUNTRY
1407 Broadway, Suite 503		New York	NY	10018	USA

4. COLLATERAL: This financing statement covers the following collateral:

All assets of the debtor whether now owned or hereafter acquired and all proceeds thereof.

5. Check only if applicable and check only one box: Collateral is held in a Trust (see UCC1Ad, Item 17 and instructions) being administered by a Decedent's Personal Representative

6a. Check only if applicable and check only one box
 Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

6b. Check only if applicable and check only one box:
 Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:14 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5452547
Service Request No: 20206643376

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the Individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

1a. ORGANIZATION'S NAME				
OR	Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
2000 PGA Blvd., Suite 4440		Palm Beach Gardens	FL	33408
				COUNTRY
				USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME				
OR				
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME				
OR				
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
	Chehebar	Joyce		
3c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
1407 Broadway, Suite 503		New York	NY	10018
				COUNTRY
				USA

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6a. Check only if applicable and check only one box: Public-Finance Transaction Manufactured-Home Transaction A Debtor is a Transmitting Utility

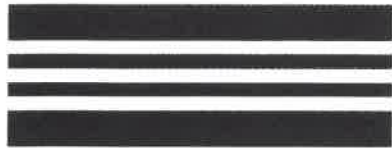
6b. Check only if applicable and check only one box: Agricultural Lien Non-USS Filing

7. ALTERNATIVE DESIGNATION (if applicable) Lessee/Lessor Consignee/Consignor Seller/Buyer Bailee/Bailor Licensee/Licenser

8. OPTIONAL FILER REFERENCE DATA

To be filed with: DE

International Association of Commercial Administrators (IACA)



UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
U.C.C. Filing Section
Filed: 04:13 PM 08/07/2020
U.C.C. Initial Filing No: 2020 5452646
Service Request No: 20206643325

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
1285 Avenue of the Americas
New York, NY 10019

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S NAME: Provide only one Debtor name (1a or 1b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 1b, leave all of item 1 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

OR	1a. ORGANIZATION'S NAME Complete Business Solutions Group, Inc.			
	1b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
1c. MAILING ADDRESS 2000 PGA Blvd., Suite 4440		CITY Palm Beach Gardens	STATE FL	POSTAL CODE 33408
				COUNTRY USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad).

OR	2a. ORGANIZATION'S NAME			
	2b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
2c. MAILING ADDRESS		CITY	STATE	POSTAL CODE
				COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

OR	3a. ORGANIZATION'S NAME GEMJ Chehebar GRAT, LLC			
	3b. INDIVIDUAL'S SURNAME	FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX
3c. MAILING ADDRESS 1407 Broadway, Suite 503		CITY New York	STATE NY	POSTAL CODE 10018
				COUNTRY USA

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UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS

Delaware Department of State
 U.C.C. Filing Section
 Filed: 04:14 PM 08/07/2020
 U.C.C. Initial Filing No: 2020 5452695
 Service Request No: 20206643362

A. NAME & PHONE OF CONTACT AT FILER (optional)

B. E-MAIL CONTACT AT FILER (optional)

C. SEND ACKNOWLEDGMENT TO: (Name and Address)

Paul, Weiss, Rifkind, Wharton & Garrison LLP
 1285 Avenue of the Americas
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1a. ORGANIZATION'S NAME
Complete Business Solutions Group, Inc.

OR

1b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

1c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY
Palm Beach Gardens	FL	33408	USA

2. DEBTOR'S NAME: Provide only one Debtor name (2a or 2b) (use exact, full name; do not omit, modify, or abbreviate any part of the Debtor's name); if any part of the individual Debtor's name will not fit in line 2b, leave all of item 2 blank, check here and provide the individual Debtor information in item 10 of the Financing Statement Addendum (Form UCC1Ad)

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

2c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY

3. SECURED PARTY'S NAME (or NAME of ASSIGNEE of ASSIGNOR Secured Party): Provide only one Secured Party name (3a or 3b)

3a. ORGANIZATION'S NAME
ISAAC SHEHEBAR 2008 AIJJ GRANTOR RETAINED ANNUITY TRUST

OR

3b. INDIVIDUAL'S SURNAME

FIRST PERSONAL NAME	ADDITIONAL NAME(S)/INITIAL(S)	SUFFIX

3c. MAILING ADDRESS

CITY	STATE	POSTAL CODE	COUNTRY
New York	NY	10018	USA

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To be filed with: DE

International Association of Commercial Administrators (IACA)

EXHIBIT F

Marshall Dore Louis

From: Timothy Kolaya <tkolaya@sknlaw.com>
Sent: Monday, March 20, 2023 6:47 PM
To: Marshall Dore Louis
Cc: Bruce A. Weil
Subject: RE:

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: External email. Please do not respond to or click on links/attachments unless you recognize the sender.

Dore:

The Receiver is in agreement with the proposed points you outlined below.

Regards,

Tim

Timothy A. Kolaya

Stumphauzer Kolaya Nadler & Sloman, PLLC
One Biscayne Tower
2 South Biscayne Boulevard, Suite 1600
Miami, FL 33131

E-mail: tkolaya@sknlaw.com

Direct: [REDACTED]

Mobile: [REDACTED]

Bio | VCard | sknlaw.com



From: Marshall Dore Louis <mlouis@BSFLLP.com>
Sent: Thursday, March 16, 2023 11:27 AM
To: Timothy Kolaya <tkolaya@sknlaw.com>
Cc: Bruce A. Weil <bweil@BSFLLP.com>
Subject:

Good morning Tim,

Thank you for taking the time to speak with me the other day. The following are my proposed points of agreement between us. If you are satisfied with them, I ask that you confirm so to me:

- 1) We agree that the Chehebar Secured Creditors will participate in the claims administration process, without prejudice to their right to assert lien priority inside and outside of the claims administration process;

- 2) The Receivership will not enter into any agreements to distribute funds or assets to investors/creditors, or distribute any funds to investors/creditors, until after attempting to negotiate a resolution with the Chehebar Secured Creditors;
- 3) In the event we are unable to negotiate a resolution of the Chehebar Secured Creditors's claims, we will present the dispute to Court so the Court can rule upon the Chehebar Secured Creditors's position that they have priority;
- 4) This will be done prior to any agreements being entered with any claimants/creditors, and prior to any distributions made to any claimants/creditors.

I can be reached on my cell phone – [REDACTED] 73 – if you need to discuss further.

Thanks,

Dore

Counsel

BOIES SCHILLER FLEXNER

LLP

100 SE 2nd Street Suite 2800

Miami, FL 33131

(t) +1 305 357 8400

(d) [REDACTED]

mlouis@bsflfp.com

www.bsflfp.com

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