

**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.

**ORDER GRANTING RECEIVER’S UNOPPOSED MOTION TO ALLOCATE,
BUT NOT DISTRIBUTE, PROPOSED DISTRIBUTIONS ATTRIBUTABLE TO
CLAIMS INVOLVING RODNEY ERMEL**

THIS CAUSE comes before the Court upon Ryan K. Stumphauzer, Esq., Court-Appointed Receiver’s (“Receiver”) Unopposed Motion to Allocate, But Not Distribute, Proposed Distributions Attributable to Claims Involving Rodney Ermel (“Motion”), [ECF No. 2072], filed on December 10, 2024. The Court has reviewed the Motion and the record in this matter, and is otherwise fully advised. The Receiver has made a sufficient and proper showing in support of the relief requested in the Motion. Accordingly, for the reasons stated in the Motion, it is hereby

ORDERED AND ADJUDGED as follows:

1. The Motion is **GRANTED**.
2. The Receiver’s Motion to (1) Approve Proposed Plan of Distribution and (2) Authorize First Interim Distribution (the “Distribution Motion”), [ECF No. 2014], is currently under consideration by the Court.
3. In the Distribution Motion, the Receiver has recommended that the Court approve a distribution plan that includes proposed distributions on claims submitted on behalf of the

Tember C. Eaton Trust (the “Trust”) (Claim No. 312) and Nashi, Inc. (Claim No. 311). Rodney Ermel submitted these claims on behalf of the Trust and Nashi, Inc.

4. Mr. Ermel is the subject of pending criminal charges in the United States District Court for the Eastern District of Pennsylvania related to tax and accounting services he and his business partner, Kenneth Bacon, provided to Joseph Laforte and Lisa McElhone, individually, as well as for Laforte and McElhone’s business entities. *See* Superseding Indictment, *United States of America v. LaForte, et al.*, Case No. 2:24-cr-00065-MAK (E.D. Pa. Mar. 21, 2024) [Doc. 15].

5. The Receiver has indicated that it is unclear whether any proposed distributions on these claims from the Trust and Nashi, Inc. will remain in the control of Mr. Ermel, or be distributed by Mr. Ermel to the beneficiaries of the Trust and clients of Mr. Ermel and Mr. Bacon who made investments through Nashi, Inc.

6. As a result of the foregoing, the Receiver has expressed concerns over issuing any distributions on these claims, pending further clarification on who will be the ultimate recipients of the distributions on these two claims. The Receiver has also indicated that Mr. Ermel, through his counsel, has agreed to the relief the Receiver is requesting through this motion, including providing the Receiver with the information the Receiver has requested.

7. Therefore, upon the entry of an Order on the Distribution Motion, any distributions to the Trust and Nashi, Inc. shall be **ALLOCATED, BUT NOT DISTRIBUTED**, to those claimants pending further order of this Court.

8. Furthermore, Mr. Ermel is **ORDERED** to cooperate with the Receiver and respond fully to all reasonable requests for information from the Receiver to confirm (a) whether the full amount of the allocated distributions to the Trust will be distributed to the beneficiaries of that Trust, and (b) whose funds comprise the Nashi, Inc. investment into CBSG and how Mr. Ermel /

Nashi, Inc. would intend to allocate any proposed distributions it receives between and among those clients/investors.

9. Upon the Receiver's receipt from Mr. Ermel of the information described above, the Receiver shall file a subsequent motion with his recommendations about whether any proposed distributions on the claims of the Trust and Nashi, Inc. should be distributed and, if so, the parameters and guidelines of any such proposed distributions.

DONE AND ORDERED in Miami, Florida, this 11th day of December, 2024.

A handwritten signature in black ink, appearing to read 'Rodolfo A. Ruiz II', written over a horizontal line.

RODOLFO A. RUIZ II
UNITED STATES DISTRICT JUDGE