

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO: 14-80468-CV-MIDDLEBROOKS

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

JCS ENTERPRISES, INC., *et al.*,

Defendants.

**ORDER GRANTING RECEIVER'S MOTION TO CLOSE THE RECEIVERSHIP AND
TO DISCHARGE THE RECEIVER AND HIS PROFESSIONALS**

THIS CAUSE comes before the Court upon the Receiver's Motion to Close the Receivership and to Discharge the Receiver and his Professionals, filed on October 12, 2021. (DE 471). No response has been filed.

The Court having reviewed the record in this matter and the Receiver's Motion to Close the Receivership and to Discharge the Receiver and his Professionals, it is hereby **ORDERED AND ADJUDGED** as follows:

1. The Motion (DE 471) is **GRANTED**.
2. The Receiver and his accountants at KapilaMukamal are **AUTHORIZED** to perform the necessary tax filings for the Receivership Entities for tax year 2021.
3. The Receiver is **AUTHORIZED** to make a distribution payment of \$4,282.00 to the 19th late claimant who contacted the Receiver in July 2021.
4. The Receiver is **AUTHORIZED** to set and keep a reserve of the remaining funds in the receivership bank accounts and is **AUTHORIZED** to pay any and all further trailing

receivership-related fees and expenses from the reserve, including tax work for the tax year 2021, through written consent of the Securities and Exchange Commission without further Order of this Court.

5. Any balance ultimately remaining from the reserve after paying final trailing receivership fees **SHALL** be transferred by the Receiver to the U.S. Attorney's Office or its selected designee.

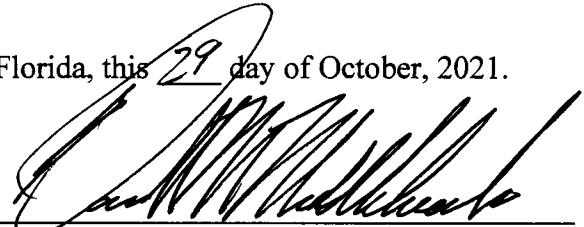
6. The Receivership is **CLOSED**.

7. The Receiver and his professionals are **DISCHARGED** from their duties in this case.

8. James D. Sallah, both as Receiver and individually, and his professionals, including the law firm of Sallah Astarita & Cox, LLC and Law Offices of Robert Carey, PL, are **RELIEVED** of all liability with respect to their conduct and the duties they performed in this case, as if the parties, along with third parties, had provided the Receiver and his counsel with general releases, individually, as Receiver, and as counsel, of all liability, including, but not limited to, all manner of actions, claims, causes of action, suits, obligations, liabilities, damages, debts, sums of money, accounts, reckonings, bonds, bills, specialties, covenants, contracts, controversies, agreements, promises, expenses, compensation, attorneys' fees, court costs, and other costs, judgments, executions, demands, and every other claim of any kind, either at law or in equity, either direct or indirect, secondary or primary, and all consequences thereof, regardless of whether such claims are known or unknown, foreseen or unforeseen, in existence currently or not yet accrued, which any entity or individual ever had, now has, hereafter can, shall, or may have against James D. Sallah, both as Receiver and individually, along with his counsel (the law firm of Sallah Astarita & Cox, LLC and Law Offices of Robert Carey, PL), for any action the Receiver and/or his counsel

undertook in this matter, including claims for breach of fiduciary duty, fraud, misfeasance, unjust enrichment and negligence, and including activities of the Receiver and/or his counsel that occurred both during the duration of this case and after the discharge provided for herein, and including claims that the Receiver and/or his counsel acted outside of the scope of their duties in connection with their activities in this matter.

SIGNED in Chambers at West Palm Beach, Florida, this 29 day of October, 2021.

A handwritten signature in black ink, appearing to read 'Donald M. Middlebrooks', written over a horizontal line.

DONALD M. MIDDLEBROOKS
UNITED STATES DISTRICT JUDGE

cc: Counsel of Record