

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA,)
) No. 06 CR 964
 v.)
) Judge Ronald Guzman
MICHAEL E. KELLY)

REDACTED FIRST STATUS REPORT OF THE SPECIAL MASTER¹

Douglas A. Doetsch, the court-appointed special master (the “Special Master”) in the case of *United States of America v. Michael E. Kelly*, hereby submits this First Status Report of the Special Master pursuant to this Court’s Order Appointing Douglas A. Doetsch As Special Master dated February 10, 2009 (the “Order”), to update the Court and interested parties on the status of the Special Master’s progress since the date of the Order through February 28, 2009 (the “Reporting Period”) with respect to the goals of his appointment: namely, preserving and repatriating Assets as defined in the Order potentially subject to forfeiture, administering their liquidation, and distributing restitution to the victims of the Defendant.

I. SUMMARY UPDATE OF THE NINETY DAY PLAN OF ACTION

Pursuant to the Order, the Special Master is required to deliver no later than ninety (90) calendar days from the date of the Order a Plan of Action for approval by the Court providing, among other things: an appraisal and valuation of the assets identified in Exhibit A of the Order Assets (the “Assets”), a determination of whether in the Special Master’s and his advisers’ estimation the cash balance made available to the Special Master by the Defendant and the likely proceeds of the liquidation of the Assets will be sufficient to make full restitution to the victims, information as to whether additional assets are necessary and available to make full restitution and whether the Defendant must cause certain additional assets to be delivered to the Special Master to be placed into the restitution fund (the “Restitution Fund”) and recommendations with respect to a methodology, timetable, and the approximate cost to accomplish the taking custody, control and possession of the Assets and any additional assets, liquidating and repatriating the proceeds of all assets to form part of the Restitution Fund and soliciting, verifying, approving and paying the claims of victims in the most cost-efficient manner possible. The Special Master’s efforts during the Reporting Period, as further described in this Report, have been focused on determining the optimal legal structure for taking title to, and possession of, the Assets, through which the Assets are to be held for the benefit of the victims (the “Legal Structure”), and gaining such understanding of the legal and financial attributes of the Assets and the victims’ claims as is necessary to accomplish the Court’s objectives for the initial ninety (90) day period.

¹ This First Status Report is filed under seal with the Court’s permission in order to preserve the Special Master’s ability to obtain the best return on the Assets that will be liquidated for the benefit of the victims.

II. THE RESTITUTION TRUST

During the Reporting Period, the Special Master, with the assistance of Jauregui, Navarrete y Nader S.C., Mexican counsel to the Special Master, and Arias, Fabrega & Fabrega, Panamanian counsel to the Special Master, has been evaluating the optimal legal structure to permit the Special Master to obtain control over the Assets and the companies owning and operating the Assets, taking into account the possible legal and tax implications inherent in the transfer of such control, and ultimately the Assets, into the Restitution Fund. The Special Master's goal is to implement a legal structure that will provide maximum protection to the interests of the victims in preserving and enhancing the value of the Assets. [REDACTED] The Special Master is working with U.S. counsel to implement an advisable structure which will permit the repatriation of funds recovered by the Restitution Trust into the U.S. for distribution to the victims.

III. THE ASSETS

A. Cash

The Special Master has received a total of US \$6.4 million in cash from Grupo Kelly, which has been deposited in an account maintained by Mayer Brown LLP pending the establishment of the Restitution Trust. These funds represent US \$1 million provided by Grupo Kelly to fund the initial phase of the restitution plan, including fees and expenses of the Special Master, his counsel and other advisers and US \$5.4 million of the proceeds of the sale by Grupo Kelly of Hazama Corporation Desarrollos Turísticos, S.A. de C.V. (owner of the Pok ta Pok Golf Course). The current balance of cash in the Special Master's Trust Account is US \$6,400,794.02.²

B. The Assets

1. Preliminary Due Diligence

In the first few days following the entry of the Order, lawyers from Mayer Brown LLP visited the United States Attorney's Office in Chicago, Illinois to review and index the corporate and financial records which had been previously produced by Grupo Kelly with respect to the Assets and victims and to assess what further documentation would be required to pursue the Special Master's objectives. Following this meeting, a due diligence request and list of issues was prepared to assist the Special Master in gaining access to necessary documentation and information from Grupo Kelly.

2. Meetings with Grupo Kelly

On February 18, 2009, the Special Master, lawyers from Mayer Brown LLP and members of FTI Consulting, financial advisers to the Special Master, traveled to Cancun, Mexico to conduct a preliminary due diligence meeting with Grupo Kelly.

The purpose of the Special Master's preliminary meeting with Grupo Kelly was to gain a

² As of March 6, 2009.

clearer understanding of the identity of the management team, the corporate structure of the Kelly entities and the operations [REDACTED].

[REDACTED]

3. Asset Review

Following the preliminary due diligence meeting in Cancún, the Special Master provided Grupo Kelly with a comprehensive due diligence request and list of issues with an aim to securing the documentation and information necessary to complete a transfer of the Assets to the control of the Special Master and conduct a valuation thereof. Efforts to coordinate the delivery of corporate and financial documentation are currently underway. After consultation with the United States Attorney's Office, the Special Master has approved the hiring of Kurtzman and Carson Consultants LLC ("KCC") to scan and catalogue all of the Asset-related documentation in Cancun held by Grupo Kelly. This effort began during the week of March 2, 2009 with the involvement of KCC, lawyers from Mayer Brown LLP and a member of FTI Consulting. All of the documentation obtained from Grupo Kelly with respect to the Assets is being organized in a database to permit efficient review by the Special Master and his professionals.

[REDACTED]

4. Meetings with Governmental Agencies

The United States Attorney's Office is in the process of arranging meetings between the Special Master and *Procuraduria General de la Republica* ("PGR," the Mexican Attorney General) and FONATUR, which meetings are likely to occur in mid-April. The purpose of the meeting with PGR is to harmonize the efforts to be undertaken by the Special Master on behalf of the victims with the interests of the Mexican government and its citizens. [REDACTED]

IV. THE VICTIMS

A. The Universal Lease Files

The Special Master is in the process of obtaining the Universal Lease files from Grupo Kelly. Currently, the Special Master has in his possession: (a) a CD provided by the SEC containing a sample of representative Universal Lease documents; (b) a CD provided by Grupo Kelly containing a list of investors, their contact information and restitution value as calculated by Grupo Kelly; (c) a CD provided by Grupo Kelly containing a database which is organized by lease number and contains a summary of each leaseholder's total investment per lease, indicating the amount of distributions with respect to each lease (*e.g.* payments associated with the cancellation of a lease, requested withdrawals and payments made by Grupo Kelly through Comercializadora Vacacional Panama, S.A. ("CVP Payments") beginning in 2006); (d) a CD provided by Grupo Kelly containing information regarding interest and rental payments distributed in connection with each lease and information matching each lease to its associated unit within a property from Grupo Kelly; (e) a collection of sample Universal Lease documents obtained during the preliminary due diligence review of documents at the United States

Attorney's Office and (f) random samples of Universal Lease documents obtained from Grupo Kelly's files in Mexico. Furthermore, the Special Master has requested an index from Grupo Kelly that identifies each document contained in each lease file (*e.g.*, the lease agreement, any correspondence with the leaseholder, any cancelled checks, etc.). Grupo Kelly has agreed to create and deliver such an index over the course of the next few months. In the meantime, the Special Master and his counsel have begun and will continue the process of reviewing and verifying the information provided by Grupo Kelly.

B. Claims Process³

In order to determine the proper amount of restitution to be awarded to the victims, the Special Master will evaluate the Universal Lease files and the additional database files provided by Grupo Kelly, conduct additional diligence in Mexico to ascertain whether or not there is additional documentation relating to the Universal Lease scheme and identify an estimated range of the total value we believe is the proper restitution amount.

To assist the Special Master in his effort, it is expected that KCC will have access to all of the Universal Lease files. The Special Master originally contemplated scanning the files and assessed the feasibility of this process in Cancun during the week of March 2, 2009 with the cooperation of KCC and lawyers from Mayer Brown LLP. After assessing the situation, it appears the most cost effective solution is to pursue the possibility of obtaining the original files with the assistance of the United States Attorney's Office.

C. Investor Communication

On February 6, 2009, MB attorneys met with the United States Attorney's Office to discuss how the Special Master would handle communications with investors. Following that meeting, it was decided that the Special Master will not establish a separate line of communication with the victims at this time. Instead, the Special Master will refer victims to the resources already established by the United States Attorney's Office. Any victim who contacts the Special Master directly will be referred to these resources, which include:

- 1) A phone line established by the United States Attorney's Office dedicated to addressing victims' questions. That number is (866) 364-2621;
- 2) An email address established by the United States Attorney's Office dedicated to addressing victims' questions. That address is USAILN-Victim.MK@usa.doj.gov;
- 3) For victims who have already been identified, the United States Attorney's Office has created a password protected website, www.notify.usdoj.gov, which victims can access with a Victim Identification Number ("VIN") and Personal Identification Number ("PIN") provided to them by the United States Attorney's Office. Victims should call (866) 625-1631 if they have any problems accessing the website;

³ As this project changed substantially since the end of February, this section reflects the status as of March 10, 2009.

4) For victims who have already been identified and do not have access to the internet, the United States Attorney's Office has also established a call center, (866) DOJ-4YOU (1-866-365-4968), which victims can access with the same Victim Identification Number and Personal Identification Number provided to them by the United States Attorney's Office.

In addition, the United States Attorney's Office is in the process of reconciling the victim contact information provided by Grupo Kelly with the contact information that they already had on file. The United States Attorney's Office will then send Initial Notices to victims not previously identified and provide them with an individual VIN and PIN to access the United States Attorney's Office's website and call center.

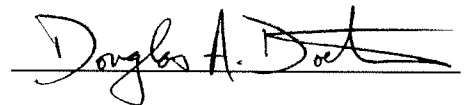
V. CONTINUING STRATEGY

As stated above, the Special Master is pursuing the objectives of the Court for the initial ninety (90) day period. In furtherance thereof, efforts during the next sixty (60) days will be focused on continuing the assessment and verification of the information provided by Grupo Kelly relating to victims' claims, establishing the Restitution Trust and transferring control of the Assets, analyzing of the value and sale prospects of the Assets, consolidating records obtained from Grupo Kelly to facilitate the transfer of Assets to the Restitution Fund and developing the Plan of Action to deliver to the Court for its approval.

CONCLUSION

The Special Master shall continue to perform his responsibilities and duties consistent with the Order and all other directives of this Court.

RESPECTFULLY SUBMITTED this 12th day of March, 2009.

A handwritten signature in black ink, reading "Douglas A. Doetsch", written over a horizontal line.

Douglas A. Doetsch, Special Master

UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION		
UNITED STATES OF AMERICA, <p style="text-align: center;">v.</p> MICHAEL E. KELLY)))))	No. 06 CR 964 Judge Ronald Guzman

CERTIFICATE OF SERVICE

Katrina A. Hochstetler, an attorney, hereby certifies that on Thursday, March 12, 2009, she caused to be served, via First Class U.S. Mail, postage prepaid or electronic mail, upon each of the parties set forth below, a true and correct copy of the **FIRST STATUS REPORT OF THE SPECIAL MASTER.**

Daniel W. Gillogly U.S. Department of Justice U.S. Attorney's Office 219 S. Dearborn – Room 500 Chicago, IL 60604 dan.gillogly@usdoj.gov	Benjamin F. Langner U.S. Department of Justice U.S. Attorney's Office 219 S. Dearborn – Rm 500 Chicago, IL 60604 benjamin.langner@usdoj.gov	N. Neville Reid Mayer Brown LLP 71 S. Wacker Drive Chicago, IL 60606-4637 (312) 782-0600 (312) 701-7711 (fax) nreid@mayerbrown.com
Douglas A. Doetsch (as Special Master in USA v. Michael E. Kelly) Mayer Brown LLP 71 S. Wacker Drive Chicago, IL 60606-4637 (312) 782-0600 (312) 701-7711 (fax) ddoetsch@mayerbrown.com	Andrew H. Kaufman Stephen E. Kaufman, P.C. 277 Park Avenue 47th Floor New York, NY 10172 akaufman@sekpc.com	Jeffrey B. Steinback Jeffrey B. Steinback, LLC 53 W. Jackson Blvd. Suite 1420 Chicago, IL 60604 jbs.law@comcast.net

DATED: March 12, 2009	/s/ <u>Katrina A. Hochstetler</u> Katrina A. Hochstetler
N. Neville Reid (ARDC No. 6195837) Katrina A. Hochstetler (ARDC No. 6296747) MAYER BROWN LLP 71 South Wacker Drive Chicago, IL 60606-4637 Tel: (312) 782-0600 Fax: (312) 701-7711 Counsel to the Special Master	

STANDARDIZED FUND ACCOUNTING REPORT

CRIMINAL – RESTITUTION FUND

United States of America vs. Michael E. Kelly

CRIMINAL COURT CASE NO.
06 CR 964

REPORTING PERIOD 12/19/2008 – 02/28/2009

Exhibit A

STANDARDIZED FUND ACCOUNTING REPORT for Michael Kelly Restitution Fund - Cash Basis

Criminal Court Case No. 06 CR 964

Reporting Period 12/19/2008 to 02/28/2009

FUND ACCOUNTING (See Instructions):		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 12/19/2008):			
	Increases in Fund Balance:			
Line 2	Business Income	-	-	-
Line 3	Cash and Securities	-	-	-
Line 4	Interest/Dividend Income	794.02	794.02	794.02
Line 5	Business Asset Liquidation	5,400,000.00	5,400,000.00	5,400,000.00
Line 6	Personal Asset Liquidation	-	-	-
Line 7	Third-Party Litigation Income	-	-	-
Line 8	Miscellaneous - Other (transferred by the defendant)	1,000,000.00	1,000,000.00	1,000,000.00
	Total Funds Available (Lines 1 - 8):	\$6,400,794.02	\$6,400,794.02	\$6,400,794.02
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors	-	-	-
Line 10	Disbursements for Special Master's Operations	-	-	-
Line 10a	Disbursements to Special Master or Other Professionals	-	-	-
Line 10b	Business Asset Expenses	-	-	-
Line 10c	Personal Asset Expenses	-	-	-
Line 10d	Investment Expenses	-	-	-
Line 10e	Third-Party Litigation Expenses	-	-	-
	1. Attorney Fees	-	-	-
	2. Litigation Expenses	-	-	-
	Total Third-Party Litigation Expenses	-	-	-
Line 10f	Tax Administrator Fees and Bonds	-	-	-
Line 10g	Federal and State Tax Payments	-	-	-
	Total Disbursements for Receivership Operations	-	-	-
Line 11	Disbursements for Distribution Expenses Paid by the Fund:	-	-	-
Line 11a	Distribution Plan Development Expenses:	-	-	-
	1. Fees:	-	-	-
	Special Master (including related U.S. legal fees and expenses).....	-	-	-
	Independent Distribution Consultant (IDC).....	-	-	-
	Distribution Agent.....	-	-	-
	Consultants.....	-	-	-
	Other Legal Advisers.....	-	-	-
	Tax Advisers.....	-	-	-
	2. Administrative Expenses	-	-	-
	3. Miscellaneous	-	-	-
	Total Plan Development Expenses	-	-	-
Line 11b	Distribution Plan Implementation Expenses:	-	-	-
	1. Fees:	-	-	-
	Special Master (including related U.S. legal fees and expenses).....	-	-	-
	IDC.....	-	-	-
	Distribution Agent.....	-	-	-
	Consultants.....	-	-	-
	Other Legal Advisers.....	-	-	-
	Tax Advisers.....	-	-	-
	2. Administrative Expenses	-	-	-
	3. Investor Identification:	-	-	-
	Notice/Publishing Approved Plan.....	-	-	-
	Claimant Identification.....	-	-	-
	Claims Processing.....	-	-	-
	Web Site Maintenance/Call Center.....	-	-	-
	4. Special Master (including related U.S. legal fees and expenses) Bond	-	-	-
	5. Miscellaneous	-	-	-
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-	-	-
	Total Plan Implementation Expenses	-	-	-
	Total Disbursements for Distribution Expenses Paid by the Fund	-	-	-
Line 12	Disbursements to Court/Other:	-	-	-
Line 12a	Investment Expenses/Court Registry Investment System (CRIS) Fees	-	-	-
Line 12b	Federal Tax Payments	-	-	-
	Total Disbursements to Court/Other:	-	-	-
	Total Funds Disbursed (Lines 9 - 11):	\$0	\$0	\$0
Line 13	Ending Balance (As of 02/28/2009):			\$6,400,794.02
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	Cash & Cash Equivalents	\$6,400,794.02	\$6,400,794.02	\$6,400,794.02
Line 14b	Investments	-	-	-
Line 14c	Other Assets or Uncleared Funds	-	-	-
	Total Ending Balance of Fund - Net Assets			\$6,400,794.02

STANDARDIZED FUND ACCOUNTING REPORT for Michael Kelly Restitution Fund - Cash Basis

Criminal Court Case No. 06 CR 964

Reporting Period 12/19/2008 to 02/28/2009

OTHER SUPPLEMENTAL INFORMATION:		Detail	Subtotal	Grand Total
Line 15	Report of Items NOT To Be Paid by the Fund:			
	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Special Master (including related U.S. legal fees and expenses).....	-	-	-
	IDC.....	-	-	-
	Distribution Agent.....	-	-	-
	Consultants.....	-	-	-
	Other Legal Advisers.....	-	-	-
	Tax Advisers.....	-	-	-
	2. Administrative Expenses	-	-	-
	3. Miscellaneous	-	-	-
	<i>Total Plan Development Expenses Not Paid by the Fund</i>	-	-	-
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Special Master (including related U.S. legal fees and expenses).....	-	-	-
	IDC.....	-	-	-
	Distribution Agent.....	-	-	-
	Consultants.....	-	-	-
	Other Legal Advisers.....	-	-	-
	Tax Advisers.....	-	-	-
	2. Administrative Expenses	-	-	-
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-	-	-
	Claimant Identification.....	-	-	-
	Claims Processing.....	-	-	-
	Web Site Maintenance/Call Center.....	-	-	-
	4. Special Master (including related U.S. legal fees and expenses) Bond	-	-	-
	5. Miscellaneous	-	-	-
	6. FAIR Reporting Expenses	-	-	-
	<i>Total Plan Implementation Expenses Not Paid by the Fund</i>	-	-	-
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>	-	-	-
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund	-	-	-
Line 16	Disbursements to Court/Other Not Paid by the Fund:			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>	-	-	-
<i>Line 16b</i>	<i>Federal Tax Payments</i>	-	-	-
	Total Disbursements to Court/Other Not Paid by the Fund:	-	-	-
Line 17	DC & State Tax Payments	-	-	-
Line 18	No. of Claims:			
<i>Line 18a</i>	<i># of Claims Received This Reporting Period.....</i>	0	0	0
<i>Line 18b</i>	<i># of Claims Received Since Inception of Fund.....</i>	0	0	0
Line 19	No. of Claimants/Investors:			
<i>Line 19a</i>	<i># of Claimants/Investors Paid This Reporting Period.....</i>	0	0	0
<i>Line 19b</i>	<i># of Claimants/Investors Paid Since Inception of Fund.....</i>	0	0	0

Special Master:

By: Douglas A. Doetsch
(signature)

Douglas A. Doetsch
(print)

Special Master
(title)

Date: 3-11-09

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ACCOUNT: 000980023729      BRANCH: 498      BUSINESS: 014
BENEFICIARY: MAYER BROWN LLP
AMOUNT: 1,000,000.00      FEE: 0.00      RECEIVED: 02/20/09
SENDING BANK: M+I MARSHALL + ILSLEY      POSTED: 02/20/09
ORIGINATOR: BOSE MCKINNEY & EVANS LLP      TIME: 14:45:14
GLOBAL REF #: F00905104B5801
OTHER REF #: 20090220G1QX261C001227200902220B1Q8022R004855
-- ORIGINATOR INFORMATION: 00010075203
ADDITIONAL INFORMATION:
FFC ACCT 080-084-8024 REF: MICHAEL KELLY

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From: Martin, Laura J [mailto:laura.j.martin@citi.com]
Sent: Monday, February 23, 2009 4:13 PM
To: Listermann, Nicholas C.
Cc: Fairbanks, Maryjo
Subject: Incoming Wire Information
Importance: High

Hello Nick-

I wanted to let you know that another wire came in today for the remaining funds: below is the origination information:

BENEFICIARY: MEYER BROWN LLP	RECEIVED: 02/23/09
AMOUNT: 5,400,000.00	POSTED: 02/23/09
FEE: 0.00	TIME: 16:18:01

SENDING BANK: DEUTSCHE BANK TRUST CO AMERICAS NY
 ORIGINATOR: YUCATAN PROPERTIES SA
 GLOBAL REF #: F00905405A1C01
 OTHER REF #: 20090223B1Q8384C00517920090223B1Q8022R005778

Do happen to know how long this money will be remaining in the account?

This E-mail contains promotional materials. If you do not wish to receive any further promotional e-mails from the Citi Private Bank, you may notify me by telephone, by mail, or via e-mail. E-mail is not a secure environment; therefore, do not use e-mail to communicate any information that is confidential such as your account number or social security number.

Laura J. Martin
Assistant Vice President
The Citi Private Bank
Citibank, N.A.
227 West Monroe Street, Suite 200
Chicago, IL 60606

2/23/2009

03/09/2009 15:52 FAX 312 384 1355

CITIGROUP PRIVATE BANK

002/002

Page: 1 Document Name: untitled

BANK-ID: CIL ** INSURED MARKET RATE SUMMARY ** 03/09/09 ISMI100
 BR: 498 EXP: 498 BAL. AS OF: 03/06 POST English
 ACC: 800848024 PB CE CONS IMMA SOC SEC: 371-57-9361
 OPENED : 02/09 REG: 000 0.00700 MAYER BROWN LLP
 C. PLAN: ATTORNEY ESCROW ACCOUNT FOR
 LAST CR: 02/23/09 5,400,000.00 DOUGLAS DOETSCH, SPECIAL MASTER FOR
 LAST STMT: 02/28/09 6,400,794.02 MICHAEL KELLY RESTITUTION FUND
 ATTN: ALAN S. COHEN
 CURRENT BAL : 6,400,794.02 230 S LA SALLE ST # 9
 UNCOLL AMT : 0.00 CHICAGO IL 60604-1408
 AVAIL FUNDS : 6,400,794.02 INT. EARNED YTD: 794.02
 LINKED TO : 980023729 INT. EARNED QTD: 0.00
 INT. LAST YEAR : 0.00
 IRS WITHHELD : 0.00

Place 'Y' Against Trans for Detail

Post	PS TC/Ser/Dly	Amount	Post	PS TC/Ser/Dly	Amount
022709	INT CREDIT	794.02			
022309	DEPOSIT	5,400,000.00			
022009	DEPOSIT	1,000,000.00			

SERIAL { / } DATE { / / }
 \$-AMOUNT { / } TRANS CODE { / / } NO MORE
 ENTER SYS-ID/FUNC { / } NOTE { }{
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UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION		
UNITED STATES OF AMERICA, <p style="text-align: center;">v.</p> MICHAEL E. KELLY)))))	No. 06 CR 964 Judge Ronald Guzman

CERTIFICATE OF SERVICE

Katrina A. Hochstetler, an attorney, hereby certifies that on Tuesday, March 10, 2009, she caused to be served, via First Class U.S. Mail, postage prepaid or electronic mail, upon each of the parties set forth below, a true and correct copy of the **FIRST STATUS REPORT OF THE SPECIAL MASTER.**

Daniel W. Gillogly U.S. Department of Justice U.S. Attorney's Office 219 S. Dearborn – Room 500 Chicago, IL 60604 dan.gillogly@usdoj.gov	Benjamin F. Langner U.S. Department of Justice U.S. Attorney's Office 219 S. Dearborn – Rm 500 Chicago, IL 60604 benjamin.langner@usdoj.gov	N. Neville Reid Mayer Brown LLP 71 S. Wacker Drive Chicago, IL 60606-4637 (312) 782-0600 (312) 701-7711 (fax) nreid@mayerbrown.com
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DATED: March 10, 2009	/s/ Katrina A. Hochstetler Katrina A. Hochstetler
N. Neville Reid (ARDC No. 6195837) Katrina A. Hochstetler (ARDC No. 6296747) MAYER BROWN LLP 71 South Wacker Drive Chicago, IL 60606-4637 Tel: (312) 782-0600 Fax: (312) 701-7711 Counsel to the Special Master	