

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION :

Plaintiff, :

00 Civ 2685 (MGC)

v. :

ENTERPRISES SOLUTIONS, INC. :
HERBERT S. CANNON :
DR. JOHN A. SOLOMON, :

Defendants, — :

And :

ROWEN HOUSE, LTD, :
MONTVILLE, LTD., :

Relief Defendants. :



**ORDER APPROVING PLAN OF SUPPLEMENTAL DISTRIBUTION AND
PROVIDING FOR IMPLEMENTATION THEREOF**

This matter having come for hearing on the *Motion and Memorandum Relating to Supplemental Distribution Plan for Gibraltar Funds* (the "SUPPLEMENTAL DISTRIBUTION PLAN MOTION") filed by the RECEIVER, Phillip S. Stenger, and the Court, having read the SUPPLEMENTAL DISTRIBUTION PLAN MOTION and the attached documents, hereby orders as follows:

1. That the distribution of \$875,000 made by the RECEIVER pursuant to the "*Order Approving Eligible Claimant List and Authorizing Distribution*" dated July 26, 2006 is hereby approved and the RECEIVER, his attorneys and accountants, and the officers, directors, employees, consultants or agents of any of them, are exonerated from any liability in connection with the distribution, except upon a finding by this COURT that

he or they acted or failed to act as a result of a bad faith or intentional disregard of their duties;

2. That the SUPPLEMENTAL DISTRIBUTION PLAN, the PROOF OF SUPPLEMENTAL CLAIM FORM and the NOTICE TO ALL INTERESTED CLAIMANTS attached to the SUPPLEMENTAL DISTRIBUTION PLAN MOTION are hereby approved and the RECEIVER is directed to implement the SUPPLEMENTAL DISTRIBUTION PLAN as set forth therein.

IT IS HEREBY ORDERED.

DONE AND ORDERED this 18th day of February, 2011.

Miriam Goldman Cedarbaum
HONORABLE MIRIAM G. CEDARBAUM
UNITED STATES DISTRICT COURT JUDGE