

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
Alexandria Division**

**UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,**)
)
)
 Plaintiff,)
)
 v.)
)
 INTERNATIONAL FIDUCIARY CORP., S.A.,)
 DANIEL ERIC BYER,)
 MALCOLM CAMERON BOYD STEVENSON,)
 PRESTON DAVID PINKETT, II,)
)
 Defendants.)
 _____)

CASE NO. 1:06cv01354-GBL

**Hon. Gerald Bruce Lee
United States District Judge**

ORDER

Before the Court is the *Receiver's Second Motion for Court Approval of Receiver's Claim Determinations* (the "Motion"). Having reviewed the Motion and exhibits, and giving due consideration, it is this day

ADJUDGED, ORDERED AND DECREED

1. That the Motion is GRANTED.
2. For Claim ## 3178, 3461, 3542, 3615, 3623, 4059, 4067, 4406, 6398, and 7090, that the determinations set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order are APPROVED.
3. For Claim # 3356, the Court FINDS that the Claimant has demonstrated excusable neglect, the Receiver is ORDERED to treat the Proof of Claim as a timely filed claim, the

Receiver is ORDERED to treat the Proof of Claim as a timely filed claim, and the determination set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order is APPROVED.

4. For Claim # 4109.1, the Court FINDS that the Claimant has demonstrated excusable neglect, the Receiver is ORDERED to treat the Proof of Claim as a timely filed claim, and the determination set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order is APPROVED.

5. For Claim # 7297.1, the Court FINDS that the Claimant has demonstrated excusable neglect, the Receiver is ORDERED to treat the Proof of Claim as a timely filed claim, and the determination set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order is APPROVED.

6. For Claim # 7305.1, the Court FINDS that the Claimant has demonstrated excusable neglect, the Receiver is ORDERED to treat the Proof of Claim as a timely filed claim, and the determination set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order is APPROVED.

7. For Claim ## 3631, 4109.2, 4323, 6604.1, 7223, and 7710 which the Receiver requested court determinations of whether there is excusable neglect:

A. For Claim ## 3631, 4109.2, 4323, 6604.1, 7223, AND 7710 the Court FINDS that the Claimant(s) has^{have} demonstrated excusable neglect, the Receiver is ORDERED to treat the Proof of Claim as timely filed, and the determination(s) set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order is^{are} APPROVED

8. For Claim # 4695.1 for Colin MacInnes, the claim shall be and hereby is DISALLOWED in its entirety.

9. For Claim # 4695.2 for Mac Mechanical Inc., the claim shall be and hereby is DISALLOWED in its entirety.

10. For Claim # 4695.3 for Tri-Ship Constructor Corp., the claim shall be and hereby is DISALLOWED in its entirety.

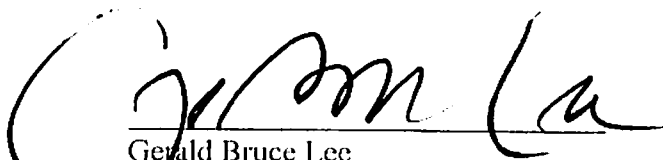
11. For Claim # 4695.6, that the Approved Claim shall be and is hereby amended as set forth in the Schedule of Claim Determinations in Exhibit 1 of this Order.

12. The Receiver is authorized to make distributions of up to 40% of the Approved Claim amounts as soon as reasonably practicable.

The Clerk is directed to forward a copy of this Order to counsel of record.

DATE:

December 2, 2009



Gerald Bruce Lee
United States District Judge

I ask for this:



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EXHIBIT 1

S.E.C. v. International Fiduciary Corp.
No. 1:06cv01354-GBL (E.D. Va.)
Schedule of Receiver's Claim Determinations
as of September 21, 2009

<u>Claim #</u>	<u>Determination code</u>	<u>Receiver's Determination</u>	<u>Classification of Approved Claim</u>	<u>Amount of Approved Claim (in U.S. dollars)</u>
Timely Filed Claims				
3178	1	Allowed	Non-Marketer	\$ 276,000.00
3461	1	Allowed	Non-Marketer	358,000.00
3542	1	Allowed	Non-Marketer	500,000.00
3615	1	Allowed	Non-Marketer	238,000.00
3623	1	Allowed	Non-Marketer	39,000.00
4059	1	Allowed	Non-Marketer	230,000.00
4067	1	Allowed	Non-Marketer	94,000.00
4406	1	Allowed	Non-Marketer	109,621.55
6398	1	Allowed	Non-Marketer	100,000.00
7090	1	Allowed	Non-Marketer	118,000.00
Late Claims-Excusable Neglect				
3356	1	Allowed	Non-Marketer	167,062.72
4109.1	1	Allowed	Non-Marketer	100,000.00
7297.1	1	Allowed	Non-Marketer	100,000.00
7305.1	1	Allowed	Non-Marketer	100,000.00
Late Claims-Court to determine whether Excusable Neglect				
3631	1	For the Court	Non-Marketer	27,849.59
4109.2	1	For the Court	Non-Marketer	116,000.00
4323	1	For the Court	Non-Marketer	58,100.00
6604.1	1	For the Court	Non-Marketer	25,800.00
7223	1	For the Court	Non-Marketer	100,000.00
7710	1	For the Court	Non-Marketer	56,000.00
Typical Industries Corp.				
4695.1	2	Disallow entire Claim	Substantial Marketer	0.00
4695.2	2	Disallow entire Claim	Substantial Marketer	0.00
4695.3	2	Disallow entire Claim	Substantial Marketer	0.00
4695.6	1	Allowed-Amended	Non-Marketer	3,950.00

Determination Codes

- 1 Allowed Claim
- 2 Disallow entire Claim