IN THE UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

C.A. No. 11-56430

ROTHWELL, LTD.,

Plaintiff-Appellant,

v.

UNITED STATES OF AMERICA,

Defendant-Appellee.

PLAINTIFF-APPELLANT ROTHWELL, LTD.'S
EXCERPTS OF RECORD
VOLUME 18

Appeal from the Judgment of the United States District Court
for the Central District of California
D.C. No. 10-cv-00479-RGK-FFM
(Honorable R. Gary Klausner)

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ROTHWELL, LTD.

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[redacted]

The "Market Value" and "Unrealized Gain/(Loss)" figures shown are representative values as of the last business day of the period shown above which may not reflect the value that could actually be obtained in the market. See "Pricing of Securities" in the Disclosures section at the end of this statement.
Estimated annual income and estimated yield for certain securities can include return of principal or capital gains which could overstate such estimates. Estimated yield and estimated annual income are estimates and the actual income or yield may be lower or higher than the estimates. Estimated yield reflects only the income generated by an investment. It does not reflect changes in its price, which may fluctuate.
If you hold structured products, please refer to the Special Considerations Regarding Structured Products section of the Disclosure section.
Gain / loss information is provided for informational purposes only and should not be used for tax preparation. Please refer to the gain / loss section of the disclosures for important information about gain / loss reporting.

CASH, DEPOSITS AND MONEY MARKET FUNDS

Description	Value	Estimated Annual Income	7-Day Current Yield %	Annual Percentage Yield %
CASH	$14.57			

	Percentage of Assets %	Market Value	Estimated Annual Income / Accrued Income
TOTAL CASH, DEPOSITS AND MONEY MARKET FUNDS	100.0%	$14.57	$0.00 $0.00

Cash holdings shown exclude cash holdings in custody at another firm for which you receive a separate statement.

	Percentage of Assets %	Total Cost	Market Value	Unrealized Gain/(Loss)	Estimated Annual Income / Accrued Income	Yield %
TOTAL ENDING MARKET VALUE	100.0%	$0.00	$14.57	$0.00 $0.00	$0.00 $0.00	—

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CASH FLOW ACTIVITY

Transaction Settlement

Date	Date	Activity Type	Description	Comments		Quantity	Price	Inflows/(Outflows)
12/29	1/4	Sold	NEXTEL COMM D 15 7375 *15AU01	ACCRUED INTEREST	7,835.94	250,000.000	$96.2500	$248,455.69
12/29	1/4	Sold	HRPT PROPERTIES 6250 *16AURG	ACCRUED INTEREST	4,826.39	200,000.000	93.5000	191,821.14
12/29	1/4	Sold	ML DJIA EQUITY CD00000 10NV26			100,000.000	100.1500	100,144.75
12/29	1/4	Sold	HSBC S&P 500 IDX 00000 10JA29			100,000.000	98.4000	98,394.75
12/29	1/4	Sold	SEMPRA ENERGY 7950 10MH01	ACCRUED INTEREST	1,358.13	50,000.000	100.8040	51,754.88
12/30	12/30	Tax Exempt Dividend	MORGAN STANLEY SICAV US$ LIQ					23.49
12/30	1/5	Sold	ML DJIA EQUITY CD00000 10JL08			100,000.000	101.7500	101,744.75
12/30	1/5	Sold	RABOBANK S&P 500 00000 10FB03			100,000.000	99.3500	99,344.75
1/4	1/4	Branch Checks / Payments	FUNDS PAID	OVERNIGHT US TREASURY				(690,571.21)
1/6	1/6	Branch Checks / Payments	FUNDS PAID AS OF 01-05-10	OVERNIGHT US TREASURY				(301,639.79)
1/28	1/25	Tax Exempt Dividend	MORGAN STANLEY SICAV US$ LIQ DIV PAYMENT					14.57
NET INFLOWS/(OUTFLOWS)								$(100,512.23)

Purchase and Sale transactions above may have received an average price execution. Details regarding the actual prices are available upon request.

MMF AND BANK DEPOSITS ACTIVITY

Date	Activity Type	Description	Bank Deposit Program/ Money Market Funds
1/4	Automatic Investment	MORGAN STANLEY SICAV US$ LIQ	$23.49
1/4	Automatic Redemption	MORGAN STANLEY SICAV US$ LIQ	(5,513,307.99)
1/6	Automatic Investment	MORGAN STANLEY SICAV US$ LIQ	201,089.50
1/7	Automatic Redemption	MORGAN STANLEY SICAV US$ LIQ	(301,639.79)
NET ACTIVITY FOR PERIOD			$(5,613,834.79)

REALIZED GAIN/(LOSS) DETAIL

Security Description	Date Acquired	Date Sold	Quantity	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)	Comments
HRPT PROPERTIES 6 1/4 8-15-16	06/03/05	12/29/09	200,000.000	$186,994.75	$215,071.07	$(28,076.32)	Prior Year Trade
HSBC S&P 500 IDX .000 1-29-10	07/13/05	12/29/09	100,000.000	98,394.75	119,259.39	(20,864.64)	Prior Year Trade
ML DJIA EQUITY CD .000 7-08-10	06/17/05	12/30/09	100,000.000	101,744.75	120,305.61	(18,560.86)	Prior Year Trade
ML DJIA EQUITY CD .000 11-26-10	05/19/05	12/29/09	100,000.000	100,144.75	121,130.63	(20,985.88)	Prior Year Trade
NEXTEL COMM D 15 7 3/4 8-01-15	07/11/06	12/29/09	250,000.000	240,619.75	256,218.03	(15,598.28)	Prior Year Trade
RABOBANK S&P 500 .000 2-03-10	08/01/05	12/30/09	100,000.000	99,344.75	121,222.22	(21,877.47)	Prior Year Trade
SEMPRA ENERGY 7.950 3-01-10	03/21/03	12/29/09	50,000.000	50,396.75	50,217.47	179.28	Prior Year Trade

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[redacted]

	Sales Proceeds	Orig / Adj Total Cost	Realized Gain/(Loss)
Net Realized Gain/(Loss) This Period	$0.00	$0.00	$0.00
Net Realized Gain/(Loss) Year to Date	$0.00	$0.00	$0.00

Gain / loss information is provided for informational purposes only and should not be used for tax preparation. Please refer to the gain / loss section of the disclosures for important information about gain / loss reporting.

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Production deadline of Forms 1099/Year End Summary

Production deadline of Forms 1099/Year End Summary. As a reminder, the filing deadline for Broker/Dealers is February 16th (as February 15th is a Holiday). This year's Forms 1099/Year End Summary mailing will commence on or about February 5th, and is tentatively scheduled to be completed by February 16th.

Questions?

Questions regarding your account may be directed to either your Financial Advisor or the Branch Manager for the branch office where you maintain your account. If you require further assistance, your inquiries may also be directed to Client Service at (800) 869-3326 or you may contact the Legal and Compliance Division at (914) 225-3870 with any account-related concerns.

Important Information About Auction Rate Securities

The following message has been added to all client account statements but applies only to holders of Auction Rate Securities. Depending on your current holdings, this message may/may not be applicable to you.

Please note due to recent market conditions, certain Auction Rate Securities are experiencing no or limited liquidity. Therefore, the price(s) for any Auction Rate Securities shown on this statement may not reflect the price(s) you would receive upon a sale at auction or in a secondary market transaction. There can be no assurance that a successful auction will occur or that a secondary market exists or will develop for a particular security. The prices of any Auction Rate Securities on your statement are derived from various sources, and may differ from prices provided to Morgan Stanley & Co. Incorporated by outside pricing services and/or from Morgan Stanley & Co. Incorporated's own internal bookkeeping valuations. Please contact your Financial Advisor with any questions. To learn more about Auction Rate Securities, including information about the partial redemption allocations process, log on to ClientServ for more details. To enroll in ClientServ, go to www.morganstanleyclientserv.com/welcome.

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Account Servicing

Account(s) carried with Morgan Stanley & Co. Incorporated ("Morgan Stanley"), member SIPC. New York Stock Exchange Rule 382 requires that Morgan Stanley Smith Barney LLC ("MSSB") and Morgan Stanley allocate between them certain functions regarding the administration of your brokerage account. A more complete description is available upon request.

Account Valuation

These figures represent the approximate value of your account(s) on a settlement date basis and are computed by adding (1) the market value of all priced positions and (2) market values provided by pricing services and correspondent institutions for other positions, and by adding any credit or subtracting any debit to your closing cash, money market fund and/or deposit balance. Please note, this valuation may be adjusted for the net change in priced asset values for securities held or for the net change in money market balances during the settlement period. Your closing cash, money market fund and/or deposit balance represents the cash, money market funds and/or deposits that reflects the net impact of the balance. Global Currency Deposits are reflected in U.S. dollars as of the statement end date. The Annual Percentage Yield ("APY") for deposits represents the applicable rate in effect for your deposits at the statement closing date. This APY may be different than the APY that was in effect during the statement period. For current Bank Deposit or Money market rate yields, go to http://www.morganstanleyfinancialadvisors.com/AccountOptions/ActiveAssetsAccountFeatures

Additional IRA Information

IRA contributions are subject to IRS eligibility rules and regulations. The "Max. Individual Contributions Allowed (by IRS)" reflects the annual limit on contributions that you as an individual can make to IRAs (Traditional, Roth, SEP, and SARSEP) under the IRS rules for tax year 2009. The limit applies on a per person basis, not per account. The Contributions information included in this statement reflects contribution information for a particular account, without reference to any other IRA.

You cannot make an individual contribution to a Traditional IRA for the year in which you attain age 70 1/2 or any later year. You should check with your tax advisor to verify how much you can contribute and whether or not the contribution will be tax deductible.

The categorization of any amounts in this statement as Individual Deductible or Individual Non-Deductible is based upon information provided by you, and is included for your convenience. Please contact your Financial Advisor if this information is incorrect. The information included in this statement is not intended to constitute tax, legal or accounting advice.

Availability of Free Credit Balances and Financial Statements

Under the customer protection rules of the SEC [17 CFR §240.15c3-2 & -3], Morgan Stanley may use free credit balances in your account which are payable to you on demand, in the ordinary course of its business. We provide summary Morgan Stanley financial statements to you semiannually: copies are also available on request, by mail.

Certain Assets Not Held At Morgan Stanley

You may purchase certain assets through MSSB and/or Morgan Stanley that may be held at a financial institution other than Morgan Stanley. Assets not held at Morgan Stanley may not be covered by SIPC protection. We may include information about these assets on this statement, solely as a service to you and are not responsible for information (including valuation) derived from you or another external source. Generally, any financial institution that holds securities is responsible for providing taxable year-end reporting (1099s) and separate periodic statements, which may vary from our information due to different tax reporting periods. In the case of Morgan Stanley, Van Kampen and external networked mutual funds, Morgan Stanley performs all year-end tax reporting (1099s). Under certain circumstances, such as IRA accounts, Morgan Stanley performs all tax reporting.

Errors and Inquiries

If you do not understand an entry on this statement or suspect an error was made, it is essential that you immediately contact the manager of the MSSB office servicing your account and Morgan Stanley. You may contact Morgan Stanley at **212-276-6760.**Oral communications with MSSB and/or Morgan Stanley regarding any inaccuracy or discrepancy in this statement should be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act (SIPA). We will consider your statement to be correct unless we receive a written inquiry from you about the suspected error within 10 calendar days from the day on which you received your statement. It is your responsibility to review your statement promptly and to seek immediate clarification about entries that you do not understand.

Gain and Loss Information

The gain and loss information is provided for informational purposes only, is not a substitute 1099 form (or any other appropriate tax form), and should not be used for tax preparation. Unrealized gain and loss values are estimates and should be independently verified. We recommend that you contact your tax advisor to determine the appropriate use of this information. Past performance does not guarantee future returns.

Gain and loss information is calculated based upon uniform standards and does not account for each individual client's particular circumstances such as the existence of hedging transactions or constructive sales. Although we make every effort to adjust the cost basis for securities' capital changes, we do not adjust the cost basis for all events. Contact your Financial Advisor for guidance on particular questions.

For accounts with Choice Select pricing, the commissions paid on your eligible equity and option purchases and sales are applied to the Total Cost on a monthly basis.

With respect to estimated gains and losses for listed equity options, we have taken into account option premiums paid or received and, in respect to multiple purchases and/or sales, calculated cost using an average unit price for all like positions.

We are not responsible for any gain and loss information provided by you or another financial institution; you are responsible for ensuring the accuracy of such information. Whether provided by you, another financial institution or MSSB, it is your responsibility to ensure the accuracy of all of the Estimated Gain and Loss information.

For clients wishing to make versus purchase sales that information needs to be conveyed at the time of the sale. Unless you tell us otherwise, we use first in first out (FIFO) accounting.

Listed Options

Information with respect to commissions and other charges related to the execution of options transactions has been included in confirmations of such transactions previously furnished to you and such information will be made available to you promptly at your request.

Margin Interest Charges

Morgan Stanley calculates interest charges on margin loans as follows:

(1) Multiply the applicable margin interest rate by the daily close of business net settled debit balance.

(2) Divide by 360 (days).

Margin interest accrues daily throughout the month and is added to your debit balance at month-end. The month-end interest charge is the sum of the daily accrued interest calculations for the month. Morgan Stanley adds the accrued interest to your debit balance and starts a new calculation each time the applicable interest rate changes and at the close

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of every statement month. For current margin loan interest rates, please go to *http://www.morganstanleyindividual.com/customerservice/disclosures/#4*

Margin Privileges (not available for certain accounts such as IRAs or retirement accounts)

If you have margin privileges, you may borrow money from Morgan Stanley in exchange for pledging assets in your accounts as collateral for any outstanding margin loan. The amount you may borrow is based on the value of the eligible securities in your margin accounts. If a security has eligible shares, the number of shares pledged as collateral will be listed below the position.

Money Market Funds

An investment in a money market fund is neither insured nor guaranteed by the FDIC or any other government agency. Although money market funds seek to preserve the value of your investment at $1.00 per share, there can be no assurance that will occur and it is possible to lose money should the fund value per share fall. Moreover, in some circumstances a money market fund may be forced to cease operations when the value of a fund drops below $1.00 per share. In that event, the fund's holdings would be liquidated and distributed to the fund's shareholders. This liquidation process could take up to one month or more. During that time, these funds would not be available to you to support purchases, withdrawals, and if applicable, check writing or ATM debits from your account.

Pricing of Securities

The prices of securities displayed on this statement are derived from various sources and in some cases may be higher or lower than the price that you would actually receive in the market. Although we attempt to use reliable sources of information, we can offer no assurance as to its accuracy.

For securities listed on an exchange or trading actively in an active marketplace the price reflects the market quotations at the close of your statement period. The prices of securities not actively traded may not be available. These are indicated by N/A (not available). For securities that trade less frequently, we rely on outside pricing services and / or computerized pricing models, which cannot always give us actual market values. Some annuity values provided by outside sponsors are estimates. The amounts on this statement for limited partnerships are typically obtained from a third party or from the general partners unless we have obtained other information such as an independent appraisal. Since many partnership valuations are provided only annually, they do not always represent current values.

Furthermore some securities, such as limited partnerships and non-traded REITs are illiquid and have no public markets, so the amounts shown on this statement may not equal the amounts you would receive if you sold your investment.

The value of mutual fund shares is determined by multiplying the net asset value (NAV) by the number of shares or units held, as reported to Morgan Stanley by the correspondent custodian. If we cannot obtain a price or estimate, N/A appears. Speak to your Financial Advisor to obtain current information concerning the prices on your statements.

Security Measures

This statement features several embedded security elements to safeguard its authenticity. One is a unique security mark--a blue rectangle printed in heat-sensitive ink on the back side of every page. When exposed to warmth, the blue rectangle will disappear, and then reappear.

SIPC Protection

Securities and cash held in your MSSB account(s) are protected by a combination of coverage provided by the Securities Investor Protection Corporation (SIPC), a non-profit organization created by an Act of Congress, and additional protection purchased from a private insurer by Morgan Stanley (the Excess Coverage). SIPC protects up to $500,000 of each client's securities, of which up to $100,000 may be uninvested cash. SIPC and Excess Coverage apply only to securities and cash in the exclusive possession and control of Morgan Stanley and do not protect against losses due to market fluctuations. Detailed information is available upon request.

Special Considerations Regarding Structured Products

Structured products are complex products and may be subject to special risks, which may include, but are not limited to, loss of initial investment; issuer credit risk; limited or no appreciation; risks associated with the underlying reference asset(s); no periodic payments; call prior to maturity; early redemption fees or other fees may apply; price volatility resulting from issuer's and/or guarantor's credit quality; lower interest rates and/or yield compared to conventional debt with comparable maturity; unique tax implications; concentration risk of owning the related security; and limited or no secondary market; conflicts of interest, and limits on participation in appreciation of underlying asset(s). Structured Products may not perform in a manner consistent with the statement product category where they appear and therefore may not satisfy portfolio asset allocation needs for that category. For more information about the risks specific to your structured products, you should contact your Financial Advisor.

Taxes

Under Federal Income Tax law, Morgan Stanley is required to report the gross proceeds of sales transactions (including entering into short sales) to you on Form 1099-B by February 15 of the year following the calendar year of the transaction. The information reported on your Form 1099-B for the calendar year should be exclusively relied upon for the purpose of filing your tax return for the year.

Under U.S. Internal Revenue Service regulations, if you have not provided us with certification of either U.S. or foreign status on an appropriate Form W-9 or W-8, your accounts may be subject to either 28% back up withholding or 30% nonresident alien withholding, as applicable, on payments made to your accounts.

Total Income (This Year/This Period)

Total income as used in, the income summaries, represents dividends and/or interest on securities we receive on your behalf and credit to your account(s) during the calendar year. We report dividend distributions and taxable bond interest credited to your account to the Internal Revenue Service. The totals we report may differ from those indicated as "This Year" figures on the last statement for the calendar year. In the case of Real Estate Investment Trusts (REITs), Master Limited Partnerships, Regulated Investment Companies and Unit Investment Trusts, some sponsors may reclassify the distribution to a different tax type for year-end reporting (1099).

Transaction Dates and Transaction Conditions

All transactions list transaction date and settlement date. Transactions are included on this statement based on settlement date. In the case of unsettled trades, we list the trade based on trade date instead of the settlement date with a notation that the trade is unsettled. Unsettled trades will not be reflected in position and cash balances.

Upon written request, MSSB will furnish the date and time of a transaction and the name of the other party to a transaction.

MSSB and/or its affiliates may accept benefits that constitute payment for order flow. Details regarding these benefits and the source and amount of any other remuneration received or to be received by us in connection with any transaction will be furnished upon written request.

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CLIENT STATEMENT | For the Period February 1-28, 2010

[redacted]

NEW 00/00

ROTHWELL LIMITED
ATTENTION: BRIAN TROWBRIDGE
TROPICANA PLAZA
PROVIDENT CIALES
TURKS & CAICOS ISLAND PO BOX 656

TOTAL VALUE LAST PERIOD (as of 1/31/10)	$14.57
NET CONTRIBUTIONS/WITHDRAWALS	—
PORTFOLIO INCOME & APPRECIATION	—
TOTAL VALUE OF YOUR ACCOUNT (as of 2/28/10)	**$14.57**

Your Branch

8001 IRVINE CENTER DR 8TH FLOOR
IRVINE, CA 92618
Telephone: 949-341-7800
Alt. Phone: 888-508-7724
Fax: 949-788-6615

Your Financial Advisor

Brian Stewart
Vice President
Brian.Stewart@morganstanleysmithbarney.com
949 341-7811

Client Interaction Center

800-869-3326
24 Hours a Day, 7 Days a Week

Access your accounts online

www.morganstanley.com/online

Investments and services offered through Morgan Stanley Smith Barney LLC, and accounts carried by Morgan Stanley & Co. Incorporated; members SIPC.

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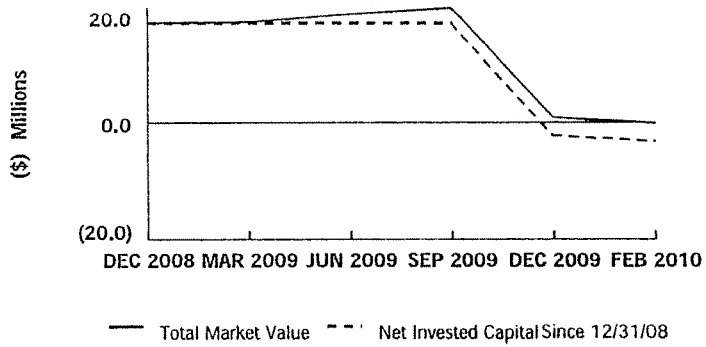
Brokerage Account
Household Anniversary Date: 3/3/03
Investment Objectives^: Income, Aggressive Income

CHANGE IN VALUE OF YOUR ACCOUNTS

	This Year (1/1/10-2/28/10)	This Period (2/1/10-2/28/10)
Total Beginning Market Value	$990,130.80	$14.57
Contributions	—	—
Withdrawals	(992,211.00)	—
Security Transfers	—	—
Net Contributions/Withdrawals	$(992,211.00)	—
Portfolio Income	38.06	—
Net Portfolio Appreciation	2,056.71	—
Total Ending Market Value	$14.57	$14.57

CHANGE IN VALUE OVER TIME

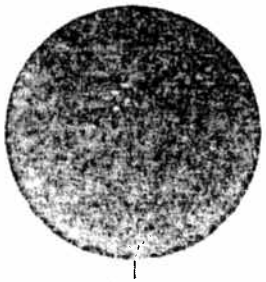
This graph compares the total value of your account to the net amount invested. Net investment is the total amount invested minus the total amount withdrawn.



This exhibit may not include transactions for investments in Annuities or where Morgan Stanley & Co. Incorporated is not the custodian. This may affect the reported Net Invested Capital. If we are not the custodian there may also be a delay in the reporting of your Market Value. Please speak to your Financial Advisor if you have any questions. ^ See the Disclosures section of your statement for more information about investment objectives. Please review for accuracy and inform us if your investment objectives change.

ALLOCATION OF HOLDINGS

	Market Value	Percentage %
Cash, Deposits, MMFs*	$14.57	100.0
TOTAL	$14.57	100.0%



Cash, Deposits, MMFs

*We classify assets based on certain general characteristics such as: income generation, underlying capital structure, or exposure to certain market sectors. As many assets contain characteristics of more than one asset class, the asset classification reflected on this statement may differ from others you may receive. These classifications are not intended to serve as a suitability analysis. * Eligible for FDIC insurance; FDIC rules apply. Not SIPC insured.*

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BALANCE SHEET

	Last Period (as of 1/31/10)	This Period (as of 2/28/10)
NET ASSET VALUE	$14.57	$14.57
ASSETS	$14.57	$14.57
Cash, Deposits, MMFs	14.57	14.57
Stocks	—	—
Municipal Bonds	—	—
Corporate Fixed Income	—	—
Government Securities	—	—
Certificates of Deposit	—	—
Mutual Funds	—	—
Unit Investment Trusts	—	—
Annuities & Insurance	—	—
Other	—	—

LIABILITIES (Outstanding Balance)

There are no liabilities for this account.

CASH FLOW

	This Year (1/1/10-2/28/10)	This Period (2/1/10-2/28/10)
OPENING CASH BALANCE	$100,526.80	$14.57
NET CREDITS/DEBITS	$(992,211.00)	—
CREDITS	—	—
Electronic Transfers	—	—
Check Deposits	—	—
Other Credits	—	—
DEBITS	$(992,211.00)	—
World Card	—	—
ATM/Cash Advances	—	—
Checks	—	—
Automated Payments	—	—
Electronic Transfers	(992,211.00)	—
Interest Charged	—	—
Tax Withholdings	—	—
Other Debits	—	—
NET CASH FROM INVESTMENTS	$891,698.77	—
Income	38.06	—
Dividend Reinvestments	—	—
Purchases	—	—
Sales/Redemptions	891,660.71	—
CLOSING CASH BALANCE	$14.57	$14.57

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INCOME SUMMARY

	This Year (1/1/10-2/28/10)	This Period (2/1/10-2/28/10)
TOTAL INCOME	$14.57	—
INCOME	14.57	—
Dividends	14.57	—
Capital Gain Distributions	—	—
Interest	—	—
Other Income	—	—

GAIN/(LOSS) SUMMARY

This Year (1/1/10-2/28/10)	Gain/(Loss)
NET REALIZED	—
Gain	—
(Loss)	—

This Period (2/1/10-2/28/10)	Gain/(Loss)
NET REALIZED	—
Gain	—
(Loss)	—
NET UNREALIZED (2/28/10)	—
Gain	—
(Loss)	—

Gain / loss and income information are provided for informational purposes only and should not be used for tax preparation.
Please refer to the gain / loss section of the disclosures for important information about gain / loss reporting.

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The "Market Value" and "Unrealized Gain/(Loss)" figures shown are representative values as of the last business day of the period shown above which may not reflect the value that could actually be obtained in the market. See "Pricing of Securities" in the Disclosures section at the end of this statement.
Estimated annual income and estimated yield for certain securities can include return of principal or capital gains which could overstate such estimates. Estimated yield and estimated annual income are estimates and the actual income or yield may be lower or higher than the estimates. Estimated yield reflects only the income generated by an investment. It does not reflect changes in its price, which may fluctuate.
If you hold structured products, please refer to the Special Considerations Regarding Structured Products section of the Disclosure section.
Gain / loss information is provided for informational purposes only and should not be used for tax preparation. Please refer to the gain / loss section of the disclosures for important information about gain / loss reporting. From January through September, realized gain/loss information will be shown only for trades settling in the current month. From October through December, in order to provide information for year-end investment planning, complete year to date realized gain/loss detail will be displayed for trades settling through the last business day of the year.

CASH, DEPOSITS AND MONEY MARKET FUNDS

Description	Value	Estimated Annual Income	7-Day Current Yield %	Annual Percentage Yield %
MORGAN STANLEY SIGAV US$ LIQ	$14.57	—	0.010	—

	Percentage of Assets %	Market Value	Estimated Annual Income Accrued Income
TOTAL CASH, DEPOSITS AND MONEY MARKET FUNDS	100.0%	$14.57	$0.00 $0.00

Cash holdings shown exclude cash holdings in custody at another firm for which you receive a separate statement.
Money market funds seek to maintain a share price of $1.00, therefore the dollar amounts listed equal the number of shares. Additional information concerning these transactions is available upon request. For more information about the pricing of Money Market Funds, please see the Disclosures section of the statement.
The money market funds reflected above include the balances in your automatic sweep feature, if any, and may include other money market funds that have been purchased in your account.

	Percentage of Assets %	Total Cost	Market Value	Unrealized Gain/(Loss)	Estimated Annual Income Accrued Income	Yield %
TOTAL ENDING MARKET VALUE	100.0%	$0.00	$14.57	$0.00 $0.00	$0.00 $0.00	—

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MMF AND BANK DEPOSITS ACTIVITY

Date	Activity Type	Description	Bank Deposit Program/ Money Market Funds
2/1	Automatic Investment	MORGAN STANLEY SICAV US$ LIQ	$14.57

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Questions?
Questions regarding your account may be directed to either your Financial Adviser or the Branch Manager for the branch office where you maintain your account. If you require further assistance, your inquiries may also be directed to Client Service at (800) 869-3326 or you may contact the Legal and Compliance Division at (914) 225-5870 with any account related concerns.

Important Information About Auction Rate Securities
The following message has been added to all client account statements but applies only to holders of Auction Rate Securities. Depending on your current holdings, this message may/may not be applicable to you.
Please note due to recent market conditions, certain Auction Rate Securities are experiencing no or limited liquidity. Therefore, the price(s) for any Auction Rate Securities shown on this statement may not reflect the price(s) you would receive upon a sale at auction or in a secondary market transaction. There can be no assurance that a successful auction will occur or that a secondary market exists or will develop for a particular security. The prices of any Auction Rate Securities on your statement are derived from various sources, and may differ from prices provided to Morgan Stanley & Co. Incorporated by outside pricing services and/or from Morgan Stanley & Co. Incorporated's own internal bookkeeping valuations. Please contact your Financial Advisor with any questions. To learn more about Auction Rate Securities, including information about the partial redemption allocations process, log on to ClientServ for more details. To enroll in ClientServ, go to www.morganstanleyclientserv.com/welcome.

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Account Servicing
Account(s) carried with Morgan Stanley & Co. Incorporated ("Morgan Stanley"), member SIPC. New York Stock Exchange Rule 382 requires that Morgan Stanley Smith Barney LLC ("MSSB") and Morgan Stanley allocate between them certain functions regarding the administration of your brokerage account. A more complete description is available upon request.

Account Valuation
These figures represent the approximate value of your account(s) on a settlement date basis and are compiled by adding (1) the market value of all priced positions and (2) market values provided by pricing services and correspondent custodians for other positions, and by adding any credit or subtracting any debit to your closing cash, money market funds and/or deposit balance. Please note, this valuation may be adjusted for the net change in pending asset valuations for securities held or for the net change in money market balances during the settlement period for any cash, money market funds and/or deposit balances. The cash, money market funds and/or deposits and reflects the net credit and debit Bank Deposit Sweep Deposits are reflected as of the beginning of the statement end date. The Annual Percentage Yield ("APY") for deposits represents the applicable rate in effect for your deposits as of the statement ending date. This APY may be different than the APY that was in effect during the statement period. For current Bank Deposit Sweep rates and yields, go to *http://www.morganstanleysmithbarney.com/AccountOptions/Pages/Cash-Investment-Options.aspx*

Additional Information
IRA contributions are subject to IRS eligibility rules and regulations. The "Max. Individual Contributions Allowed (by SSN)," reflects the annual limit on contributions that you as an individual can make to IRAs (Traditional, Roth, SEP, and SARSEP) under the Internal Revenue Code. The limit applies on a per person basis, not per account. The Contributions information included in this statement reflects contribution information for a particular account, without reference to any other IRA.
You cannot make an individual contribution to a Traditional IRA for the year in which you attain age 70 1/2 or any later year. You should check with your tax advisor to verify how much you can contribute and whether or not the contribution will be tax deductible.
The categorization of any amounts in this statement as Individual Deductible or Individual Non-Deductible is based upon information provided by you, and is included for your convenience. Please contact your Financial Advisor if this information is incorrect. The information included in this statement is not intended to constitute tax, legal or accounting advice.

Availability of Free Credit Balances and Financial Statements
Under the customer protection rules of the SEC [17 CFR §240.15c3-2 & -3], Morgan Stanley may use free credit balances in your account which are payable to you on demand, in the ordinary course of its business. We provide summary Morgan Stanley financial statements to you semiannually: copies are also available on request, by mail.

Certain Assets Not Held At Morgan Stanley
You may purchase certain assets through MSSB and/or Morgan Stanley that may be held at a financial institution other than Morgan Stanley. Assets not held at Morgan Stanley may not be covered by SIPC protection. We may include information about these assets on this statement, solely as a service to you and are not responsible for information (including valuation) derived from you or another external source. Generally, any financial institution that holds securities is responsible for providing taxable year-end reporting (1099s) and separate periodic statements, which may vary from our information due to different tax reporting periods. In the case of Morgan Stanley, Van Kampen and external networked mutual funds, Morgan Stanley performs all year-end tax reporting (1099s). Under certain circumstances, such as IRA accounts, Morgan Stanley performs all tax reporting.

Errors and Inquiries
If you do not understand an entry on your statement or suspect an error was made, it is essential that you immediately contact the manager of the MSSB office servicing your account and Morgan Stanley. You may contact Morgan Stanley at **212-276-6760**. Oral communications with MSSB and/or Morgan Stanley regarding any inaccuracy or discrepancy in this statement should be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act (SIPA). Except as provided in your account documentation, we will consider your statement to be correct unless we receive a written inquiry from you about the suspected error within 10 calendar days from the day on which you received your statement. It is your responsibility to review your statement promptly and to seek immediate clarification about entries that you do not understand. Please see your account documentation for special rules regarding your rights and responsibilities with respect to erroneous electronic fund transfers, including a description of the transfers covered.

Gain and Loss Information
The gain and loss information is provided for informational purposes only, is not a substitute 1099 form (or any other appropriate tax form), and should not be used for tax preparation. Unrealized gain and loss values are estimates and should be independently verified. We recommend that you contact your tax advisor to determine the appropriate use of this information. Past performance does not guarantee future returns.
Gain and loss information is calculated based upon uniform standards and does not account for each individual client's particular circumstances such as the existence of hedging transactions or constructive sales. Although we make every effort to adjust the cost basis for securities' capital changes, we do not adjust the cost basis for all events. Contact your Financial Advisor for guidance on particular questions.
For accounts with Choice Select pricing, the commissions paid on your eligible equity and option purchases and sales are applied to the Total Cost on a monthly basis.
With respect to estimated gains and losses for listed equity options, we have taken into account option premiums paid or received and, in respect to multiple purchases and/or sales, calculated cost using an average unit price for all like positions.
We are not responsible for any gain and loss information provided by you or another financial institution; you are responsible for ensuring the accuracy of such information. Whether provided by you, another financial institution or MSSB, it is your responsibility to ensure the accuracy of all of the Estimated Gain and Loss information.
For clients wishing to make versus purchase sales that information needs to be conveyed at the time of the sale. Unless you tell us otherwise, we use first in first out (FIFO) accounting.

Listed Options
Information with respect to commissions and other charges related to the execution of options transactions has been included in confirmations of such transactions previously furnished to you and such information will be made available to you promptly at your request.

Margin Interest Charges
Morgan Stanley calculates interest charges on margin loans as follows:
(1) Multiply the applicable margin interest rate by the daily close of business net settled debit balance.
(2) Divide by 360 (days).
Margin interest accrues daily throughout the month and is added to your debit balance at month-end.

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The monthly interest charge is the sum of the daily accrued interest calculations for the month. Morgan Stanley adds the accrued interest to your debit balance and starts a new calculation each time the applicable interest rate changes and at the close of every statement month. For current margin loan interest rates, please go to http://www.morganstanleyindividual.com/customerservice/fees-charges/24

Margin Privileges (not available for certain accounts such as IRAs or retirement accounts)

If you have a margin privilege, you may borrow money from Morgan Stanley to exchange for pledging assets in your accounts as collateral for any outstanding margin debit. The amount you may borrow is based on the value of the eligible securities in your margin accounts. If a security has eligible shares the number of shares pledged as collateral will be indicated below the position.

Money Market Funds

An investment in a money market fund is neither insured nor guaranteed by the FDIC or any other government agency. Although money market funds seek to preserve the value of your investment at $1.00 per share, there can be no assurance that will occur and it is possible to lose money should the fund value per share fall. Moreover, in some circumstances money market funds may be forced to cease operations if the value of a fund drops below $1.00 per share. In that event, the fund's holdings would be liquidated and distributed to the fund's shareholders. This liquidation process could take up to one month or more. During that time, these funds would not be available to you to support purchases, withdrawals, and if applicable, check writing or ATM debits from your account.

Notice Regarding Investment Advisor Research

Morgan Stanley Smith Barney's Investment Advisor Research department conducts research on various investments and exchange-traded funds for clients holding discretionary or non-discretionary advisory programs. If you have instead invested in any of these funds in a brokerage account, you will not receive the same research materials and status updates on the funds as we provide to investment advisory clients (including instructions on selling fund shares).

Pricing of Securities

The prices of securities displayed on this statement are derived from various sources and in some cases may be higher or lower than the price that you would actually receive in the market. Although we attempt to use reliable sources of information, we can offer no assurance as to its accuracy.

For securities listed on an exchange or trading continually in an active marketplace the price reflects the market quotations at the close of your statement period. The prices of securities not actively traded may not be available. These are indicated by N/A (not available). For securities that trade less frequently, we rely on outside pricing services and / or computerized pricing models, which cannot always give us actual market values. Some annuity values provided by outside sponsors are estimates. The amounts on this statement for limited partnerships are typically obtained from a third party or from the general partners unless we have obtained other information such as an independent appraisal. Since many partnership valuations are provided only annually, they do not always represent current values.

Furthermore some securities, such as limited partnerships and non-traded REITs are illiquid and have no public markets, so the amounts shown on this statement may not equal the amounts you would receive if you sold your investment.

The value of mutual fund shares is determined by multiplying the net asset value (NAV) by the number of shares or units held, as reported to Morgan Stanley by the correspondent custodian. If we cannot obtain a price or estimate, N/A appears. Speak to your Financial Advisor to obtain current information concerning the prices on your statements.

Security Measures

This statement features several embedded security elements to safeguard its authenticity. One is a unique security mark--a blue rectangle printed in heat-sensitive ink on the back side of every page. When exposed to warmth, the blue rectangle will disappear, and then reappear.

SIPC Protection

Securities and cash held in your MSSB account(s) are protected by a combination of coverage provided by the Securities Investor Protection Corporation (SIPC), a non-profit organization created by an Act of Congress, and additional protection purchased from a private insurer by Morgan Stanley (the Excess Coverage). SIPC protects up to $500,000 of each client's securities, of which up to $100,000 may be uninvested cash. SIPC and Excess Coverage apply only to securities and cash in the exclusive possession and control of Morgan Stanley and do not protect against losses due to market fluctuations. Detailed information is available upon request.

Special Considerations Regarding Structured Products

Structured products are complex products and may be subject to special risks, which may include, but are not limited to, loss of initial investment; issuer credit risk; limited or no appreciation; risks associated with the underlying reference asset(s); no periodic payments; call prior to maturity; early redemption fees or other fees may apply; price volatility resulting from issuer's and/or guarantor's credit quality; lower interest rates and/or yield compared to conventional debt with comparable maturity; unique tax implications; concentration risk of owning the related security; and limited or no secondary market; conflicts of interest, and limits on participation in appreciation of underlying asset(s). Structured Products may not perform in a manner consistent with the statement product category where they appear and therefore may not satisfy portfolio asset allocation needs for that category. For more information about the risks specific to your structured products, you should contact your Financial Advisor.

Taxes

Under Federal Income Tax law, Morgan Stanley is required to report the gross proceeds of sales transactions (including entering into short sales) to you on Form 1099-B by February 15 of the year following the calendar year of the transaction. The information reported on your Form 1099-B for the calendar year should be exclusively relied upon for the purpose of filing your tax return for the year. Under U.S. Internal Revenue Service regulations, if you have not provided us with certification of either U.S. or foreign status on an appropriate Form W-9 or W-8, your accounts may be subject to either 28% back up withholding or 30% nonresident alien withholding, as applicable, on payments made to your accounts.

Total Income (This Year/This Period)

Total income as used in, the income summaries, represents dividends and/or interest on securities we receive on your behalf and credit to your account(s) during the calendar year. We report dividend distributions and taxable bond interest credited to your account to the Internal Revenue Service. The totals we report may differ from those indicated as "This Year" figures on the last statement for the calendar year. In the case of Real Estate Investment Trusts (REITs), Master Limited Partnerships, Regulated Investment Companies and Unit Investment Trusts, some sponsors may reclassify the distribution to a different tax type for year-end reporting (1099).

Transaction Dates and Transaction Conditions

All transactions list transaction date and settlement date. Transactions are included on this statement based on settlement date. In the case of unsettled trades, we list the trade based on trade date instead of the settlement date with a notation that the trade

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is execution. Unsettled trades will not be reflected in position and cash balances.
Upon written request, MSSB will furnish the date and time of a transaction and the name of the other party to a transaction.
MSSB and/or its affiliates may accept benefits that constitute payment for order flow. Details regarding these benefits and the source and amount of any other remuneration received or to be received by us in connection with any transaction will be furnished upon written request.

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CLIENT STATEMENT | For the Period March 1-31, 2010

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#BWNJGWM

ROTHWELL LIMITED
ATTENTION: BRIAN TROWBRIDGE
TROPICANA PLAZA
PROVIDENT CIALES
TURKS & CAICOS ISLAND PO BOX 656

TOTAL VALUE LAST PERIOD (as of 2/28/10)	$14.57
NET CONTRIBUTIONS/WITHDRAWALS	(14.57)
PORTFOLIO INCOME & APPRECIATION	—
TOTAL VALUE OF YOUR ACCOUNT (as of 3/31/10)	—

Your Branch

8001 IRVINE CENTER DR 8TH FLOOR
IRVINE, CA 92618
Telephone: 949-341-7800
Alt. Phone: 888-508-7724
Fax: 949-786-0615

Your Financial Advisor

Brian Stewart
Vice President
Brian.Stewart@morganstanleysmithbarney.com
949 341-7811

Client Interaction Center

800-869-3326
24 Hours a Day, 7 Days a Week

Access your accounts online

www.morganstanley.com/online

Investments and services offered through Morgan Stanley Smith Barney LLC, and accounts carried by Morgan Stanley & Co. Incorporated; members SIPC.

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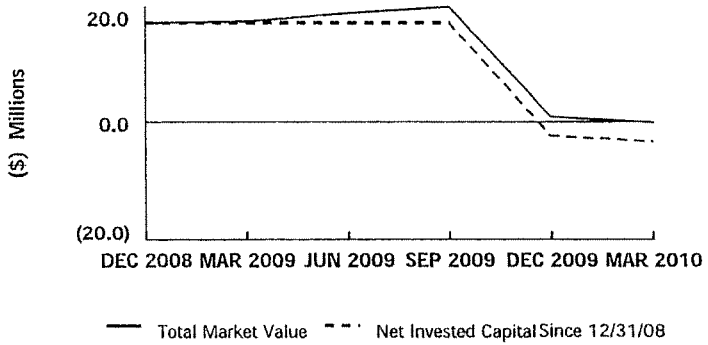
Brokerage Account
Household Anniversary Date: 3/8/03
Investment Objectives^: Income, Aggressive Income

CHANGE IN VALUE OF YOUR ACCOUNTS

	This Year (1/1/10-3/31/10)	This Period (3/1/10-3/31/10)
Total Beginning Market Value	$990,130.80	$14.57
Contributions	—	—
Withdrawals	(992,225.57)	(14.57)
Security Transfers	—	—
Net Contributions/Withdrawals	$(992,225.57)	$(14.57)
Portfolio Income	38.06	—
Net Portfolio Appreciation	2,056.71	—
Total Ending Market Value	—	—

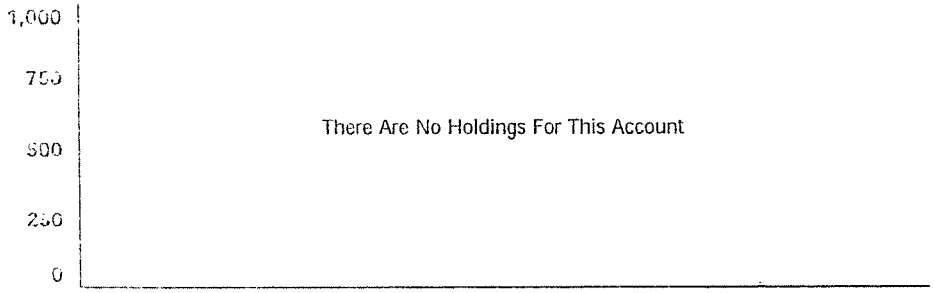
CHANGE IN VALUE OVER TIME

This graph compares the total value of your account to the net amount invested. Net investment is the total amount invested minus the total amount withdrawn.



This exhibit may not include transactions for investments in Annuities or where Morgan Stanley & Co. Incorporated is not the custodian. This may affect the reported Net Invested Capital. If we are not the custodian there may also be a delay in the reporting of your Market Value. Please speak to your Financial Advisor if you have any questions. ^ See the Disclosures section of your statement for more information about investment objectives. Please review for accuracy and inform us if your investment objectives change.

ALLOCATION OF HOLDINGS



	Market Value	Percentage %
TOTAL	$0.00	100.0%

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BALANCE SHEET

	Last Period (as of 2/28/10)	This Period (as of 3/31/10)
NET ASSET VALUE	$14.57	—
ASSETS	$14.57	—
Cash, Deposits, MMFs	14.57	—
Stocks	—	—
Municipal Bonds	—	—
Corporate Fixed Income	—	—
Government Securities	—	—
Certificates of Deposit	—	—
Mutual Funds	—	—
Unit Investment Trusts	—	—
Annuities & Insurance	—	—
Other	—	—

LIABILITIES (Outstanding Balance)

There are no liabilities for this account.

CASH FLOW

	This Year (1/1/10-3/31/10)	This Period (3/1/10-3/31/10)
OPENING CASH BALANCE	$100,526.80	$14.57
NET CREDITS/DEBITS	$(992,225.57)	$(14.57)
CREDITS	—	—
Electronic Transfers	—	—
Check Deposits	—	—
Other Credits	—	—
DEBITS	$(992,225.57)	$(14.57)
World Card	—	—
ATM/Cash Advances	—	—
Checks	—	—
Automated Payments	—	—
Electronic Transfers	(992,225.57)	(14.57)
Interest Charged	—	—
Tax Withholdings	—	—
Other Debits	—	—
NET CASH FROM INVESTMENTS	$891,698.77	—
Income	38.06	—
Dividend Reinvestments	—	—
Purchases	—	—
Sales/Redemptions	891,660.71	—
CLOSING CASH BALANCE	—	—

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INCOME SUMMARY

	This Year (1/1/10-3/31/10)	This Period (3/1/10-3/31/10)
TOTAL INCOME	$14.57	—
TAXABLE INCOME	—	—
Dividends	—	—
Capital Gain Distributions	—	—
Interest	—	—
Other Income	—	—
TAX-EXEMPT INCOME	14.57	—
Dividends	14.57	—
Interest	—	—

Taxable and tax exempt income classifications are based on the characteristics of the underlying securities and not the taxable status of the account.

GAIN/(LOSS) SUMMARY

This Year (1/1/10-3/31/10)	Gain/(Loss)
NET REALIZED	—
Gain	—
(Loss)	—
This Period (3/1/10-3/31/10)	**Gain/(Loss)**
NET REALIZED	—
Gain	—
(Loss)	—
NET UNREALIZED (3/31/10)	—
Gain	—
(Loss)	—

Gain / loss and income information are provided for informational purposes only and should not be used for tax preparation.
Please refer to the gain / loss section of the disclosures for important information about gain / loss reporting.

ADDITIONAL ACCOUNT INFORMATION

Category	This Year (1/1/10-3/31/10)	This Period (3/1/10-3/31/10)
Accrued Interest Sold	$14,020.46	—

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CASH FLOW ACTIVITY

Transaction Settlement Date	Date	Activity Type	Description	Comments	Quantity	Price	Inflows/(Outflows)
3/17	3/17	Branch Checks / Payments	FUNDS PAID				$(14.57)

MMF AND BANK DEPOSITS ACTIVITY

Date	Activity Type	Description	Bank Deposit Program/ Money Market Funds
3/18	Automatic Redemption	MORGAN STANLEY SICAV US$ LIQ	$(14.57)

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Questions?
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Consolidated Statement of Financial Condition (in thousands of Dollars):
At December 31, 2009 Morgan Stanley & Co. Incorporated had net capital of $7,855,811 which exceeded the Securities and Exchange Commission's minimum requirement by $6,767,987 and included excess net capital of $525,293 of MS Securities Services Inc., a broker-dealer and a guaranteed subsidiary of Morgan Stanley & Co. Incorporated.
A copy of the Morgan Stanley & Co. Incorporated Consolidated Statement of Financial Condition at December 31, 2009 can be viewed online at: www.morganstanley.com/about/ir/shareholder/morganstanley_co_inc.pdf or may be mailed to you at no cost by calling (866) 825-1675, after March 15, 2010.

Important Information About Auction Rate Securities
The following message has been added to all client account statements but applies only to holders of Auction Rate Securities. Depending on your current holdings, this message may/may not be applicable to you.
Please note due to recent market conditions, certain Auction Rate Securities are experiencing no or limited liquidity. Therefore, the price(s) for any Auction Rate Securities shown on this statement may not reflect the price(s) you would receive upon a sale at auction or in a secondary market transaction. There can be no assurance that a successful auction will occur or that a secondary market exists or will develop for a particular security. The prices of any Auction Rate Securities on your statement are derived from various sources, and may differ from prices provided to Morgan Stanley & Co. Incorporated by outside pricing services and/or from Morgan Stanley & Co. Incorporated's own internal bookkeeping valuations. Please contact your Financial Advisor with any questions. To learn more about Auction Rate Securities, including information about the partial redemption allocations process, log on to ClientServ for more details. To enroll in ClientServ, go to www.morganstanleyclientserv.com/welcome.

Note on Realized Gain and Loss
Gain/loss information is provided for informational purposes only and should not be used for tax preparation. Please refer to the gain/loss section of the disclosures for important information about gain/loss reporting. From January through September, realized gain/loss information will be shown only for trades settling in the current month, and/or certain adjustments (to previously closed lots) made in the current month. From October through December, in order to provide information for year-end investment planning, complete year to date realized gain/loss detail will be displayed for trades settling through the last business day of the year.

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Account Servicing
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Account Valuation
These figures represent the approximate value of your account(s) on a settlement date basis and are computed by adding (1) the market value of all priced positions and (2) market values provided by pricing services and correspondent custodians for other positions, and by adding any credit or subtracting any debit to your closing cash, money market fund and/or deposit balance. Please note, this valuation may be adjusted for the net change in priced asset values for securities held or for the net change in money market balances during the settlement period. Your closing cash, money market fund and/or deposit balance represents the cash, money market funds and/or deposits and reflects the net month-end balance. Global Currency Deposits are reflected in U.S. dollars as of the statement end date. The Annual Percentage Yield ("APY") for deposits represents the applicable rate in effect for your deposits at the statement ending date. This APY may be different than the APY that was in effect during the statement period. For current Bank Deposit or Money Market Fund yields, go to *http://www.morganstanleyindividual.com/AccountOptions/ActiveAssets/InvestmentOptions*

Additional IRA Information
IRA contributions are subject to IRS eligibility rules and regulations. The "Max. Individual Contributions Allowed (by SSN)" reflects the annual limit on contributions that you as an individual can make to IRAs (Traditional, Roth, SEP, and SARSEP) under the Internal Revenue Code. The limit applies on a per person basis, not per account. The Contributions information included in this statement reflects contribution information for a particular account, without reference to any other IRA.
You cannot make an individual contribution to a Traditional IRA for the year in which you attain age 70 1/2 or any later year. You should check with your tax advisor to verify how much you can contribute and whether or not the contribution will be tax deductible.
The categorization of any amounts in this statement as Individual Deductible or Individual Non-Deductible is based upon information provided by you, and is included for your convenience. Please contact your Financial Advisor if this information is incorrect. The information included in this statement is not intended to constitute tax, legal or accounting advice.

Availability of Free Credit Balances and Financial Statements
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You may purchase certain assets through MSSB and/or Morgan Stanley that may be held at a financial institution other than Morgan Stanley. Assets not held at Morgan Stanley may not be covered by SIPC protection. We may include information about these assets on this statement, solely as a service to you and are not responsible for information (including valuation) derived from you or another external source. Generally, any financial institution that holds securities is responsible for providing taxable year-end reporting (1099s) and separate periodic statements, which may vary from our information due to different tax reporting periods. In the case of Morgan Stanley, Van Kampen and external networked mutual funds, Morgan Stanley performs all year-end tax reporting (1099s). Under certain circumstances, such as IRA accounts, Morgan Stanley performs all tax reporting.

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Gain and Loss Information
The gain and loss information is provided for informational purposes only, is not a substitute 1099 form (or any other appropriate tax form), and should not be used for tax preparation. Unrealized gain and loss values are estimates and should be independently verified. We recommend that you contact your tax advisor to determine the appropriate use of this information. Past performance does not guarantee future returns.
Gain and loss information is calculated based upon uniform standards and does not account for each individual client's particular circumstances such as the existence of hedging transactions or constructive sales. Although we make every effort to adjust the cost basis for securities' capital changes, we do not adjust the cost basis for all events. Contact your Financial Advisor for guidance on particular questions.
For accounts with Choice Select pricing, the commissions paid on your eligible equity and option purchases and sales are applied to the Total Cost on a monthly basis.
With respect to estimated gains and losses for listed equity options, we have taken into account option premiums paid or received and, in respect to multiple purchases and/or sales, calculated cost using an average unit price for all like positions.
We are not responsible for any gain and loss information provided by you or another financial institution; you are responsible for ensuring the accuracy of such information. Whether provided by you, another financial institution or MSSB, it is your responsibility to ensure the accuracy of all of the Estimated Gain and Loss information.
For clients wishing to make versus purchase sales that information needs to be conveyed at the time of the sale. Unless you tell us otherwise, we use first in first out (FIFO) accounting.

Listed Options
Information with respect to commissions and other charges related to the execution of options transactions has been included in confirmations of such transactions previously furnished to you and such information will be made available to you promptly at your request.

Margin Interest Charges
Morgan Stanley calculates interest charges on margin loans as follows:
(1) Multiply the applicable margin interest rate by the daily close of business net settled debit balance.
(2) Divide by 360 (days).
Margin interest accrues daily throughout the month and is added to your debit balance at month-end.

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CONFIDENTIAL SUBPOENAED DOCUMENT

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MSSB 008226

The month-end interest charge is the sum of the daily accrued interest calculations for the month. Morgan Stanley adds the accrued interest to your debit balance and starts a new calculation each time the applicable interest rate changes and at the close of every statement month. For current margin loan interest rates, please go to *http://www.morganstanleyindividual.com/customerservice/disclosures/#4*

Margin Privileges (not available for certain accounts such as IRAs or retirement accounts)

If you have margin privileges, you may borrow money from Morgan Stanley in exchange for pledging assets in your accounts as collateral for any outstanding margin loan. The amount you may borrow is based on the value of the eligible securities in your margin accounts. If a security has eligible shares the number of shares pledged as collateral will be indicated below the position.

Money Market Pricing

An investment in a money market fund is neither insured nor guaranteed by the FDIC or any other government agency. Although money market funds seek to preserve the value of your investment at $1.00 per share, there can be no assurance that will occur and it is possible to lose money should the fund value per share fall. Moreover, in some circumstances money market funds may be forced to cease operations when the value of a fund drops below $1.00 per share. In that event, the fund's holdings would be liquidated and distributed to the fund's shareholders. This liquidation process could take up to one month or more. During that time, these funds would not be available to you to support purchases, withdrawals, and if applicable, check writing or ATM debits from your account.

Notice Regarding Investment Adviser Research

Morgan Stanley Smith Barney's Investment Advisor Research department conducts research on various mutual funds and exchange-traded funds for clients holding these funds in certain investment advisory programs. If you have instead invested in any of these funds in another type of account, such as a brokerage account, you will not receive the same research materials and status updates on the funds as we provide to investment advisory clients (including instructions on selling fund shares).

Pricing of Securities

The prices of securities displayed on this statement are derived from various sources and in some cases may be higher or lower than the price that you would actually receive in the market. Although we attempt to use reliable sources of information, we can offer no assurance as to its accuracy.

For securities listed on an exchange or trading continually in an active marketplace the price reflects the market quotations at the close of your statement period. The prices of securities not actively traded may not be available. These are indicated by N/A (not available). For securities that trade less frequently, we rely on outside pricing services and / or computerized pricing models, which cannot always give us actual market values. Some annuity values provided by outside sponsors are estimates. The amounts on this statement for limited partnerships are typically obtained from a third party or from the general partners unless we have obtained other information such as an independent appraisal. Since many partnership valuations are provided only annually, they do not always represent current values.

Furthermore some securities, such as limited partnerships and non-traded REITs are illiquid and have no public markets, so the amounts shown on this statement may not equal the amounts you would receive if you sold your investment.

The value of mutual fund shares is determined by multiplying the net asset value (NAV) by the number of shares or units held, as reported to Morgan Stanley by the correspondent custodian. If we cannot obtain a price or estimate, N/A appears. Speak to your Financial Advisor to obtain current information concerning the prices on your statements.

Security Measures

This statement features several embedded security elements to safeguard its authenticity. One is a unique security mark--a blue rectangle printed in heat-sensitive ink on the back side of every page. When exposed to warmth, the blue rectangle will disappear, and then reappear.

SIPC Protection

Securities and cash held in your MSSB account(s) are protected by a combination of coverage provided by the Securities Investor Protection Corporation (SIPC), a non-profit organization created by an Act of Congress, and additional protection purchased from a private insurer by Morgan Stanley (the Excess Coverage). SIPC protects up to $500,000 of each client's securities, of which up to $100,000 may be uninvested cash. SIPC and Excess Coverage apply only to securities and cash in the exclusive possession and control of Morgan Stanley and do not protect against losses due to market fluctuations. Detailed information is available upon request.

Special Considerations Regarding Structured Products

Structured products are complex products and may be subject to special risks, which may include, but are not limited to, loss of initial investment; issuer credit risk; limited or no appreciation; risks associated with the underlying reference asset(s); no periodic payments; call prior to maturity; early redemption fees or other fees may apply; price volatility resulting from issuer's and/or guarantor's credit quality; lower interest rates and/or yield compared to conventional debt with comparable maturity; unique tax implications; concentration risk of owning the related security; and limited or no secondary market; conflicts of interest, and limits on participation in appreciation of underlying asset(s). Structured Products may not perform in a manner consistent with the statement product category where they appear and therefore may not satisfy portfolio asset allocation needs for that category. For more information about the risks specific to your structured products, you should contact your Financial Advisor.

Taxes

Under Federal Income Tax law, Morgan Stanley is required to report the gross proceeds of sales transactions (including entering into short sales) to you on Form 1099-B by February 15 of the year following the calendar year of the transaction. The information reported on your Form 1099-B for the calendar year should be exclusively relied upon for the purpose of filing your tax return for the year. Under U.S. Internal Revenue Service regulations, if you have not provided us with certification of either U.S. or foreign status on an appropriate Form W-9 or W-8, your accounts may be subject to either 28% back up withholding or 30% nonresident alien withholding, as applicable, on payments made to your accounts.

Total Income (This Year/This Period)

Total income as used in, the income summaries, represents dividends and/or interest on securities we receive on your behalf and credit to your account(s) during the calendar year. We report dividend distributions and taxable bond interest credited to your account to the Internal Revenue Service. The totals we report may differ from those indicated as "This Year" figures on the last statement for the calendar year. In the case of Real Estate Investment Trusts (REITs), Master Limited Partnerships, Regulated Investment Companies and Unit Investment Trusts, some sponsors may reclassify the distribution to a different tax type for year-end reporting (1099).

Transaction Dates and Transaction Conditions

All transactions list transaction date and settlement date. Transactions are included on this statement based on settlement date. In the case of unsettled trades, we list the trade based on trade date instead of the settlement date with a notation that the trade

CONTINUED

MorganStanley SmithBarney

is unsettled. Unsettled trades will not be reflected in position and cash balances.
Upon written request, MSSB will furnish the date and time of a transaction and the name of the other party to a transaction.
MSSB and/or its affiliates may accept benefits that constitute payment for order flow. Details regarding these benefits and the source and amount of any other remuneration received or to be received by us in connection with any transaction will be furnished upon written request.

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MSSB 003227

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CONFIDENTIAL SUBPOENAED DOCUMENT

MSSB 003228

CASE NO. CV 10-479 RGK (FFMx)

Rothwell, Ltd., a Cayman Islands Corp.

VS. United States of America

DEFENDANT'S EXHIBIT 278

DATE _____ IDEN.

DATE _____ EVID.

BY _____

Deputy Clerk

AO 386

FPI LOM-2-30405

Form **668-A(ICS)** (Rev. July. 2002)	Department of the Treasury – Internal Revenue Service **Notice of Levy**

DATE: **11/06/2009**

REPLY TO: **Internal Revenue Service**
F. STEVENS, GROUP 3600
225 W BROADWAY 3RD FLOOR
GLENDALE, CA 91204

TELEPHONE NUMBER OF IRS OFFICE: **(818)265-2329 x4004**

TO: **Morgan Stanley Smith Barney, LLC**
(aka) Morgan Stanley, (aka) Morgan Stanley (DW)
(aka) Morgan Stanley & Co., Incorporated
Attention: Garnishment Unit, Fax (914)225-9154
2000 Westchester Ave., Buidling LD-
Purchase, NY 10577-2529002

NAME AND ADDRESS OF TAXPAYER:
ROTHWELL LIMITED-
as nominee for,
JOSEPH R. FRANCIS
1601 S. Cloverfield 420,
Santa Monica, CA 90404
IDENTIFYING NUMBER(S): [redacted]
NOT LIMITED TO ACCOUNT#: 276 010696 089
276 010696

FRAN

THIS IS NOT A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/2001	$17,658,359.00	$132,075.32	$17,790,434.32
1040	12/31/2002	$11,238,582.14	$84,058.74	$11,322,640.88
1040	12/31/2003	$4,922,147.00	$11,201.83	$4,933,348.83
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. ========== ⇒			**Total Amount Due**	$34,036,424.03

We figured the interest and late payment penalty to **12/25/2009**

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property *(such as money, credits, and bank deposits)* that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(n) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number*(s)* shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to **United States Treasury.**
2. Write the taxpayer's name, identifying number*(s)*, kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order *(not on a detachable stub.)*.
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative	Title
A. ALLEVATO Anthony C Allevato Digitally signed by Anthony C Allevato DN: cn=Anthony C Allevato, o=Laguna Territory, ou=California Collection, email=Anthony.C.Allevato@irs.gov, c=US Date: 2009.11.06 09:57:09 -08'00'	**TERRITORY MANAGER**

(FFMx), APPEAL, CLOSED, DISCOVERY, RELATED-G

UNITED STATES DISTRICT COURT, CENTRAL DISTRICT OF CALIFORNIA
(Southern Division - Santa Ana)
CIVIL DOCKET FOR CASE #: 8:10-cv-00479-RGK-FFM

Rothwell LTD v. United States of America
Assigned to: Judge R. Gary Klausner
Referred to: Magistrate Judge Frederick F. Mumm
Case in other court: 9TH CCA, 11-56430
Cause: 28:1331 Fed. Question

Date Filed: 04/19/2010
Date Terminated: 06/30/2011
Jury Demand: None
Nature of Suit: 890 Other Statutory Actions
Jurisdiction: U.S. Government Defendant

Plaintiff

Rothwell LTD
a Cayman Islands Corporation

represented by **Gabriel L Cohan**
Burns & Cohan
444 West C Street Suite 444
San Diego, CA 92101
619-236-0244
Fax: 619-768-0333
Email: gabriel@burnsandcohan.com
ATTORNEY TO BE NOTICED

William A Cohan
William A Cohan Law Offices
PO Box 3448
Rancho Santa Fe, CA 92067
858-832-1632
Fax: 858-832-1845
Email: bill@williamacohan.com
ATTORNEY TO BE NOTICED

V.

Defendant

United States of America

represented by **Darwin Thomas**
AUSA - Office of US Attorney
Tax Division
300 North Los Angeles Street Room 7211
Los Angeles, CA 90012
213-894-2740
Fax: 213-894-0115
Email: USACAC.Civil@usdoj.gov
LEAD ATTORNEY
ATTORNEY TO BE NOTICED

4819

Valerie L Makarewicz
AUSA - United States Attorney Office
300 North Los Angeles Street Room 7211
Los Angeles, CA 90012
213-894-2729
Fax: 213-894-0115
Email: valerie.makarewicz@usdoj.gov
ATTORNEY TO BE NOTICED

Date Filed	#	Docket Text
04/19/2010	1	COMPLAINT against Defendant United States of America. Case assigned to Judge Cormac J. Carney for all further proceedings. Discovery referred to Magistrate Judge Arthur Nakazato.(Filing fee $ 350 Paid). Filed by Plaintiff Rothwell LTD.(lwag) (Additional attachment(s) added on 5/10/2010: # 1 summons on complaint) (shb). (Entered: 04/21/2010)
04/19/2010		60 DAY Summons Issued re Complaint - (Discovery) 1 as to Defendant United States of America. (lwag) (Entered: 04/21/2010)
04/19/2010	2	CERTIFICATE of Interested Parties filed by Plaintiff Rothwell LTD. (lwag) (Entered: 04/21/2010)
04/26/2010	3	ORDER RE TRANSFER PURSUANT TO GENERAL ORDER 08-05 - Related Case- filed. Related Case No: CV09-9449 RGK (FFMx). Case transferred from Judge Cormac J. Carney and Magistrate Judge Arthur Nakazato to Judge R. Gary Klausner and Magistrate Judge Frederick F. Mumm for all further proceedings. The case number will now reflect the initials of the transferee Judge SACV10-00479 RGK (FFMx). Signed by Judge R. Gary Klausner (ade) (Entered: 04/28/2010)
04/29/2010	4	STANDING ORDER REGARDING NEWLY ASSIGNED CASES by Judge R. Gary Klausner: READ THIS ORDER CAREFULLY. IT CONTROLS THIS CASE. This action has been assigned to the calendar of Judge R Gary Klausner. The Responsibility for the progress of litigation in the Federal Courts falls not only upon the attorneys in the action but upon the Court as well. To secure the just, speedy and inexpensive determination of every action, all counsel are hereby ordered to familiarize themselves with the Federal Rules of Civil Procedures (See document for further details). (shb) (Entered: 04/29/2010)
05/14/2010	5	PROOF OF SERVICE Executed by Plaintiff Rothwell LTD, upon Defendant United States of America served on 4/30/2010, answer due 6/29/2010. Service of the Summons and Complaint were executed upon the United States Attorneys Office by delivering a copy to Frank Kawan. Executed upon the Attorney Generals Office of the United States by delivering a copy to Porter. Service was executed in compliance with Federal Rules of Civil Procedure. Due diligence declaration attached. Registered or certified mail return receipt attached. Original Summons NOT returned. (Cohan, William) (Entered:

		05/14/2010)
05/14/2010	6	CERTIFICATE of Service of Standing Order Regarding Newly Assigned Cases OF SERVICE filed by plaintiff Rothwell LTD, served on 05/14/2010. (Cohan, William) (Entered: 05/14/2010)
06/25/2010	7	ANSWER to Complaint - (Discovery), Complaint - (Discovery) 1 *Answer to Complaint for Wrongful Levy Pursuant to 26 U.S.C. Section 7426 by United States of America* filed by Defendant United States of America.(Makarewicz, Valerie) (Entered: 06/25/2010)
07/01/2010	8	ORDER SETTING SCHEDULING CONFERENCE by Judge R. Gary Klausner: Scheduling Conference set for 9/20/2010 09:00 AM before Judge R. Gary Klausner. Counsel are ordered to file a joint statement providing a brief factual summary of the case, including the claims being asserted. Parties are reminded of their obligation to disclose information and confer on a discovery plan, not later than 21 days prior to the scheduling conference and to file a joint statement with the Court not later than 14 days after they confer as required by FRCP 26 and the Local Rules of this Court. Failure to comply may lead to the imposition of sanctions. (shb) (Entered: 07/01/2010)
08/12/2010	9	JOINT REPORT Rule 26(f) Discovery Plan ; estimated length of trial 1 week, filed by Defendant United States of America.. (Makarewicz, Valerie) (Entered: 08/12/2010)
08/30/2010	10	EX PARTE APPLICATION to Expedite Issuance of unopposed ex parte request for judicial assistance pursuant to the Hague Convention of 18 march 1970 on the Taking of Evidence in Civil or Commerical Matters filed by plaintiff Rothwell LTD. (Attachments: # 1 Memorandum Memorandum in Support of Plaintiff's Unopposed Ex Parte Application to Expedite Issuance of Unopposed Ex Parte Request for Judicial Assistance Pursuant to The Hague Convention of 18 march 1970 on the Taking of Evidence in Civil or Commercial Matters, # 2 Unopposed Ex Parte Request for International Judicial Assitance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence in Civil or Commercial Matters)(Cohan, William) (Entered: 08/30/2010)
09/02/2010	11	ORDER by Judge R. Gary Klausner: granting 10 Ex Parte Application to for International Judicial Assistance Pursuant to the Hague Convention of 18 March 1970 on the Taking of Evidence in Civil or Commercial Matters. (shb) (Entered: 09/03/2010)
09/15/2010	12	NOTICE AND REQUEST of Settlement Procedure Selection (Sp1); parties request to Appear Before Frederick F. Mumm for settlement proceedings. Filed by Defendant United States of America.(Makarewicz, Valerie) (Entered: 09/15/2010)
09/16/2010	13	NOTICE OF LODGING filed re Notice/Request of Settlement Procedure Settlement (Sp 1) - (ADR-1) 12 (Attachments: # 1 Proposed Order RE: Settlement Procedure Selection: Request and Notice)(Makarewicz, Valerie) (Entered: 09/16/2010)
09/20/2010	14	ORDER by Judge R. Gary Klausner: GRANTING the NOTICE AND

		REQUEST of Settlement Procedure Selection (Sp1) to Appear Before the Magistrate Judge for settlement proceedings. (shb) (Entered: 09/20/2010)
09/20/2010	15	MINUTES OF SCHEDULING CONFERENCE: Scheduling Conference held before Judge R. Gary Klausner. Case called. Court and counsel confer. The Scheduling Conference is held. The Court sets the following dates: Court Trial (Est. 5-6 days): June 14, 2011 at 9:00 a.m.; Pretrial Conference: June 6, 2011 at 9:00 a.m.; Motion Cut-Off (last day to file): April 6, 2011; Discovery Cut-Off: March 23, 2011; Last day to motion the Court to amend the pleadings or add parties is October 30, 2010. Counsel inform the Court that they have selected Settlement Procedure #1 - Magistrate Judge. Court Reporter: Nichole Rhynard. (shb) (Entered: 09/20/2010)
09/20/2010	16	ORDER FOR COURT TRIAL by Judge R. Gary Klausner: Court Trial set for 6/14/2011 09:00 AM before Judge R. Gary Klausner., Final Pretrial Conference set for 6/6/2011 09:00 AM before Judge R. Gary Klausner. (shb) (Entered: 09/20/2010)
01/07/2011	17	ORDER RE SETTLEMENT CONFERENCE by Magistrate Judge Frederick F. Mumm,, ORDER by Magistrate Judge Frederick F. Mumm Set hearings (Settlement Conference set for 4/6/2011 01:30 PM before Magistrate Judge Frederick F. Mumm.) (jm) (Entered: 01/10/2011)
01/18/2011	18	NOTICE OF MOTION AND MOTION for Relief from vacating Joseph Raymond Francis' deposition date *Scheduled for January 20, 2011, and to Continue Deposition Subpoena Served on Joseph Raymond Francis* filed by plaintiff Rothwell LTD. Motion set for hearing on 2/15/2011 at 10:00 AM before Magistrate Judge Frederick F. Mumm. (Attachments: # 1 Exhibit Notice of Deposition Subpoena, # 2 Proposed Order [Proposed] Order)(Cohan, William) (Entered: 01/18/2011)
01/18/2011	19	NOTICE OF MOTION AND MOTION to MODIFY Order, Set/Reset Hearing 17 filed by Defendant United States of America. Motion set for hearing on 4/6/2011 at 01:30 PM before Magistrate Judge Frederick F. Mumm. (Attachments: # 1 Proposed Order Modifying Order RE Settlement Conference)(Makarewicz, Valerie) (Entered: 01/18/2011)
01/20/2011	20	ORDER by Magistrate Judge Frederick F. Mumm: *Note Changes Made by Court:granting 18 Motion for Relief : The Court having considered Plaintiff's Emergency unopposed Motion to Vacate, Joseph Raymond Francis' Deposition Scheduled for January 20, 2011, and to continue the deposition subpoena served on Joseph Raymond Francis and for good cause, the hearing scheduled for February 15, 2011 is vacated. (FFM) IT IS ORDERED that Plaintiff's Emergency Unopposed Motion to Vacate Joseph Raymond Francis' Deposition Scheduled for January 20, 2011, is hereby vacated to be rescheduled at a mutually convenient date and time. IT IS FURTHER ORDERED that the Deposition Subpoena served on Joseph Raymond Francis is in effect and continued in effect to the new deposition date chosen by counsel in this matter. (jm) (Entered: 01/20/2011)
01/21/2011	21	ORDER by Magistrate Judge Frederick F. Mumm: granting 19 Motion modify: Based upon the Motion filed by defendant United States of America and for

		good cause therein, the Court hereby orders that the United States of America is excused from the requirement that an individual necessary to conclude a settlement personally attend the settlement conference, but is still required to have someone with settlement authority available by telephone, and the trial attorney available in person. (jm) (Entered: 01/24/2011)
01/27/2011	22	NOTICE OF MOTION AND MOTION for Hearing Motion for Modification of Order Re Settlement Conference, re Order, Set/Reset Hearing 17 , *Rothwell, Ltd.'s Motion for Modification of Order re Settlement Conference* filed by plaintiff Rothwell LTD. Motion set for hearing on 4/6/2011 at 01:30 PM before Magistrate Judge Frederick F. Mumm. (Attachments: # 1 Proposed Order)(Cohan, William) (Entered: 01/27/2011)
02/07/2011	23	ORDER by Judge Josephine Staton Tucker DENYING Joint Stipulation to Amend Scheduling Order. (See Order for details) (db) (Entered: 02/07/2011)
02/07/2011	24	ORDER by Magistrate Judge Frederick F. Mumm: granting 22 Motion for Hearing : Based upon the Motion filed by plaintiff Rothwell, Ltd. and for good cause therein, the Court hereby orders that plaintiff Rothwell, Ltd. is excused from the requirement that an individual necessary to conclude a settlement personally attend the settlement conference, but is still required to have someone with settlement authority available by telephone, and the trial attorney available in person. (jm) (Entered: 02/07/2011)
02/08/2011	25	NOTICE OF CLERICAL ERROR: Due to clerical error Order Denying Joint Stipulation filed 02/07/2011 23 was posted to incorrect docket. Document has now been posted to correct docket. (db) (Entered: 02/09/2011)
04/05/2011	26	NOTICE of Change of Attorney Information for attorney Darwin Thomas counsel for Defendant United States of America. Adding Darwin R. Thomas as attorney as counsel of record for United States of America for the reason indicated in the G-06 Notice. Filed by Defendant United States of America (Thomas, Darwin) (Entered: 04/05/2011)
04/05/2011	27	NOTICE OF MOTION AND MOTION for Summary Judgment as to on wrongful levy claim filed by plaintiff Rothwell LTD. Motion set for hearing on 5/9/2011 at 09:00 AM before Judge R. Gary Klausner. (Attachments: # 1 Exhibit Index to Plaintiff Rothwell's Notice of Motion & Motion for Summary Judgment, # 2 Exhibit #1-3, # 3 Exhibit #4-6, # 4 Exhibit #7-18, # 5 Exhibit #19, # 6 Exhibit #20, # 7 Exhibit #21-22, # 8 Exhibit #23 Part A, # 9 Exhibit #23 Part B, # 10 Exhibit #24-25, # 11 Exhibit #26-31, # 12 Exhibit #32, # 13 Exhibit #33 Part A, # 14 Exhibit #33 Part B, # 15 Exhibit #34, # 16 Exhibit #35, # 17 Exhibit #36, # 18 Exhibit #37, # 19 Exhibit #38, # 20 Exhibit #39, # 21 Exhibit #40, # 22 Memorandum Plaintiff's Memorandum of Points & Authorities in Support of Rothwell's Motion for Summary Judgment)(Cohan, William) (Entered: 04/05/2011)
04/05/2011	28	NOTICE OF LODGING filed re MOTION for Summary Judgment as to on wrongful levy claim 27 (Attachments: # 1 Plaintiff's Proposed Judgment on Rothwell's Motion for Summary Judgment, # 2 Plaitiff's Proposed Statement of Uncontroverted Facts and Conclusions of Law)(Cohan, William) (Entered: 04/05/2011)

04/05/2011	29	NOTICE OF MOTION AND MOTION for Leave to use video audio recorded testimony at Trial filed by plaintiff Rothwell LTD. Motion set for hearing on 5/9/2011 at 09:00 AM before Judge R. Gary Klausner. (Attachments: # 1 Memorandum Plaintiff Rothwell, Ltd.'s Memorandum in Support of Motion for Leave to Use Video Audio Recorded Testimony of Essential Witnesses, who Reside in a Foreign Country, in Rothwell's Case-in-chief at Trial Pursuant to Rule 32(a)(4)(B), F.R.Civ.P., # 2 Proposed Order Proposed Order)(Cohan, William) (Entered: 04/05/2011)
04/06/2011	30	ORDER TO STRIKE ELECTRONICALLY FILED DOCUMENTS by Judge R. Gary Klausner: the following document(s) be STRICKEN for failure to comply with the Local Rules, General Order and/or the Courts Case Management Order: MOTION for Summary Judgment as to on wrongful levy claim 27 , for the following reasons: Local Rule 56-1 Statement of uncontroverted facts and/or proposed judgment lacking and Memorandum exceeding 10 pages shall contain table of authorities. (ake) (Entered: 04/06/2011)
04/06/2011	31	EX PARTE APPLICATION to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses re MOTION for Leave to use video audio recorded testimony at Trial 29 ; *Declaration* filed by Defendant United States of America. (Attachments: # 1 Proposed Order on Defendant's Application to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses)(Thomas, Darwin) (Entered: 04/06/2011)
04/06/2011	32	(IN CHAMBERS) NOTICE TO ALL PARTIES AND ORDER by Judge R. Gary Klausner: On April 5, 2011, plaintiff filed a Notice of Motion and Motion for Summary Judgment (DE 27). On April 6, 2011, the Motion was incorrectly stricken (DE 30).The Motion, however, remains subject to being stricken due to improper content in the notice of motion, pursuant to L.R. 7-4. No factual background included in the notice of motion will be considered by the Court. Not later than 2:00 p.m. on April 8, 2011, Plaintiff may submit an amended, complete memorandum pursuant to L.R. 7-5(a) along with an amended notice of motion. Counsel shallalso include language regarding conference of counsel prior to filing of the motion pursuant to L.R. 7-3. 27 (ake) (Entered: 04/06/2011)
04/06/2011	35	MINUTES OF Settlement Conference held before Magistrate Judge Frederick F. Mumm: The parties did not reach a settlement. (jm) (Entered: 04/08/2011)
04/07/2011	33	EX PARTE APPLICATION to Strike re MOTION for Summary Judgment as to on wrongful levy claim 27 ; *Declaration* filed by Defendant United States of America. (Attachments: # 1 Proposed Order on Defendant's Application to Strike Plaintiff's Motion for Summary Judgment)(Thomas, Darwin) (Entered: 04/07/2011)
04/07/2011	34	Objection to Ex-Parte Application by Defendant United States of America to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses Who Reside in a Foreign Country, in Rothwell's Case-In-Chief at Trial Pursuant to Rule 32(a)(4)(B), F.R.Civ.P. opposition re: EX PARTE APPLICATION to Strike Plaintiff's Motion for Leave to Use

		Video/Audio Recorded Testimony of Essential Witnesses re MOTION for Leave to use video audio recorded testimony at Trial 29 ; *Declaration* EX PARTE APPLICATION to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses re MOTION for Leave to use video audio recorded testimony at Trial 29 ; *Declaration* 31 filed by Plaintiff Rothwell LTD. (Attachments: # 1 Declaration of William A. Cohan, Esq. in Support of Rothwell's Opposition to United States' Ex Parte Motion to Strike Rothwell's Motion for Leave to use Video/Audio Recorded Testimony of Essential Witnesses, # 2 Declaration of Sharon Standley in Support of Rothwell's Opposition to United States' Ex Parte Motion to Strike Rothwell's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses)(Cohan, William) (Entered: 04/07/2011)
04/08/2011	36	Amendment to MOTION for Summary Judgment as to on wrongful levy claim 27 *Plaintiff Rothwell, Ltd.'s Amended Notice of Motion and Motion for Summary Judgment* filed by Plaintiff Rothwell LTD. (Attachments: # 1 Memorandum Rothwell, Ltd.'s Amended Memorandum of Points and Authorities in Support of Rothwell's Motion for Summary Judgment, # 2 Exhibit Exhibit Index to Plaintiff Rothwell's Amended Memorandum in Support of Rothwell's Motion for Summary Judgment, # 3 Exhibit #1-3, # 4 Exhibit #4-6, # 5 Exhibit #17-18, # 6 Exhibit #19, # 7 Exhibit #20, # 8 Exhibit #21-22, # 9 Exhibit #23 Part A, # 10 Exhibit #23 Part B, # 11 Exhibit #24-25, # 12 Exhibit #26-31, # 13 Exhibit #32, # 14 Exhibit #33 Part A, # 15 Exhibit #33 Part B, # 16 Exhibit #34, # 17 Exhibit #35, # 18 Exhibit #36, # 19 Exhibit #37, # 20 Exhibit #38, # 21 Exhibit #39, # 22 Exhibit #40)(Cohan, William) (Entered: 04/08/2011)
04/08/2011	37	NOTICE OF LODGING filed *Rothwell, Ltd.'s Amended Notice of Lodgment Pursuant to L.R. 56-1* re Amendment (Motion related), Amendment (Motion related), Amendment (Motion related), Amendment (Motion related), Amendment (Motion related) 36 , Notice of Lodging, 28 (Attachments: # 1 Amended Proposed Judgment on: Rothwell, Ltd.'s Motion for Summary Judgment, # 2 Amended Proposed Statement of oUncontroverted Facts and Conclusions of Law)(Cohan, William) (Entered: 04/08/2011)
04/08/2011	38	Objection to Ex-Parte Application by Defendant U.S.A. to Strike Plaintiff's Motion for Summary Judgment opposition re: EX PARTE APPLICATION to Strike re MOTION for Summary Judgment as to on wrongful levy claim 27 ; *Declaration* EX PARTE APPLICATION to Strike re MOTION for Summary Judgment as to on wrongful levy claim 27 ; *Declaration* 33 filed by Plaintiff Rothwell LTD. (Cohan, William) (Entered: 04/08/2011)
04/12/2011	39	SUPPLEMENT to EX PARTE APPLICATION to Strike re MOTION for Summary Judgment as to on wrongful levy claim 27 ; *Declaration* EX PARTE APPLICATION to Strike re MOTION for Summary Judgment as to on wrongful levy claim 27 ; *Declaration* 33 , EX PARTE APPLICATION to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses re MOTION for Leave to use video audio recorded testimony at Trial 29 ; *Declaration* EX PARTE APPLICATION to Strike Plaintiff's Motion for Leave to Use Video/Audio Recorded Testimony of Essential Witnesses re MOTION for Leave to use video audio recorded

		testimony at Trial 29 ; *Declaration* 31 *Plaintiff Rothwell, Ltd.'s Supplement to Plaintiff's Oppositions to Ex-Parte Applications by Defendant United States to (1) Motion for Leave to Use Video/Audio Recorded Tstimony (CR#29); and (2) Amended Motion for Summary Judgment (CR#36)* filed by Plaintiff Rothwell LTD. (Cohan, William) (Entered: 04/12/2011)
04/12/2011	40	ORDER ON DEFENDANTS APPLICATION TO STRIKE PLAINTIFFS MOTION FOR SUMMARY JUDGMENT by Judge R. Gary Klausner: Based on the application of defendant United States of America, to strike plaintiffs Motion For Summary Judgment, andgood cause appearing therefor, both the Motion for Summary Judgment and Amendment to Motion for Summary Judgment are STRICKEN. Plaintiff has failed to conduct good faith and timely conference of counsel, pursuant to L.R. 7-3. Plaintiff has also failed to properly e-file its motion and comply with this Courts rule regarding maximum length for briefs. IT IS ORDERED THAT plaintiffs Motion For Summary Judgment and Amendment are stricken. This matter will proceed to trial as scheduled. Counsel shall review the Order for Court Trial (DE 16), and comply with all rules therein. 33 36 (ake) (Entered: 04/13/2011)
04/12/2011	41	ORDER ON DEFENDANTS APPLICATION TO STRIKE PLAINTIFFS MOTION FOR LEAVE TOUSE VIDEO/AUDIO RECORDED TESTIMONY OF ESSENTIAL WITNESSES by Judge R. Gary Klausner: IT IS ORDERED THAT plaintiffs Motion For Leave To Use Video/Audio Recorded Testimony Of Essential Witnesses, Who Reside In A Foreign Country, In Rothwells Case-In-Chief At Trial is stricken. 31 (ake) (Entered: 04/13/2011)
04/12/2011	42	(IN CHAMBERS) Order re: Joint Statement of Undisputed and Disputed Facts by Judge R. Gary Klausner: Court records indicate that court trial in this matter is scheduled to begin on June 14, 2011. In addition to the requirements set forth the Order for Court Trial, entered September 20, 2010, the Court orders the parties to file twenty-one (21) days before the Final Pre-Trial Conference a Joint Statement of Disputed and Undisputed Facts. (ake) (Entered: 04/13/2011)
04/29/2011	43	NOTICE OF MOTION AND MOTION IN LIMINE to Admit into Evidence (1) Bank and Other Business Records, and (2) Expert Testimony filed by Defendant United States of America. Motion set for hearing on 6/6/2011 at 09:00 AM before Judge R. Gary Klausner.(Makarewicz, Valerie) (Entered: 04/29/2011)
05/16/2011	44	STATEMENT (JOINT) of Undisputed and Disputed Facts filed by Defendant United States of America (Makarewicz, Valerie) (Entered: 05/16/2011)
05/16/2011	45	Witness List filed by Defendant United States of America.. (Makarewicz, Valerie) (Entered: 05/16/2011)
05/16/2011	46	JOINT Exhibit List filed by Defendant United States of America.. (Makarewicz, Valerie) (Entered: 05/16/2011)
05/16/2011	47	MEMORANDUM of CONTENTIONS of FACT and LAW filed by Defendant United States of America. (Makarewicz, Valerie) (Entered: 05/16/2011)
05/16/2011	48	MEMORANDUM of CONTENTIONS of FACT and LAW filed by plaintiff Rothwell LTD. (Cohan, William) (Entered: 05/16/2011)

05/20/2011	49	OPPOSITION to MOTION IN LIMINE to Admit into Evidence (1) Bank and Other Business Records, and (2) Expert Testimony MOTION IN LIMINE to Admit into Evidence (1) Bank and Other Business Records, and (2) Expert Testimony 43 *Plaintiff Rothwell, Ltd.'s Response to Defendant United States' Motion in Limine re Admission into Evidence of (1) Bank and other Business Rescords, and (2) Expert Testimony* filed by Plaintiff Rothwell LTD. (Cohan, William) (Entered: 05/20/2011)
05/20/2011	50	EX PARTE APPLICATION for Relief from order excluding witnesses listed by Deft. United States re 45 Witness List filed by plaintiff Rothwell LTD. (Attachments: # 1 Proposed Order Proposed Order On Plaintiff's Application to Exclude Four Witnesses Who Were Not Timely Disclosed By Defendant) (Cohan, William) (Entered: 05/20/2011)
05/23/2011	51	NOTICE OF LODGING filed *Plaintiff Rothwell, Ltd.'s Proposed Findings of Fact and Conclusions of Law* re Order, Set/Reset Deadlines/Hearings 16 (Attachments: # 1 Rothwell, Ltd.'s Proposed Findings of Fact and conclusions of Law)(Cohan, William) (Entered: 05/23/2011)
05/23/2011	52	OBJECTION re: EX PARTE APPLICATION for Relief from order excluding witnesses listed by Deft. United States re 45 Witness List EX PARTE APPLICATION for Relief from order excluding witnesses listed by Deft. United States re 45 Witness List 50 filed by Defendant United States of America. (Makarewicz, Valerie) (Entered: 05/23/2011)
05/24/2011	53	NOTICE OF LODGING filed *[Proposed] Findings of Fact and Conclusions of Law by United States of America* re Order, Set/Reset Deadlines/Hearings 16 (Attachments: # 1 Proposed Order Findings of Fact and Conclusions of Law by United States of America)(Makarewicz, Valerie) (Entered: 05/24/2011)
05/24/2011	54	NOTICE OF LODGING Proposed Pretrial Conference Order Defendant United States of America. (Attachments: # 1 Proposed Order Final Pretrial Conference Order)(Thomas, Darwin) (Entered: 05/24/2011)
05/27/2011	55	DENIED ORDER by Judge R. Gary Klausner: denying Ex Parte Application 50 to Exclude Four Witnesses Who Were Not Timely Disclosed by Defendant. (vdr) (Entered: 05/27/2011)
06/02/2011	56	MINUTE ORDER IN CHAMBERS by Judge R. Gary Klausner. On the Courts own motion, the Pretrial Conference is hereby CONTINUED from 6/6/2011 at 9:00 a.m. to 6/6/2011 at 10:00 a.m. (vdr) (Entered: 06/02/2011)
06/02/2011	57	REPLY filed by Defendant United States of America to Response in Opposition to Motion, 49 (Makarewicz, Valerie) (Entered: 06/02/2011)
06/02/2011	58	EX PARTE APPLICATION to Strike Portions of Defentand U.S.A.'s Briefs re Memorandum of Contentions of Fact and Law 47 , Objection/Opposition (Motion related), Objection/Opposition (Motion related) 52 *Objection by Plaintiff Rothwell, Ltd. & Ex-Parte Motion to Strike Portions of Defendant U.S.A.'s Briefs; or Alternatively, Motion in Limine* filed by plaintiff Rothwell LTD. (Attachments: # 1 Proposed Order Order on Plaintiff's Application to Strike References to Laundering and Money-Laundering & to Preclude the Government from Using Those Terms During Trial)(Cohan, William)

		(Entered: 06/02/2011)
06/03/2011	59	REQUEST FOR JUDICIAL NOTICE filed by Defendant United States of America. (Makarewicz, Valerie) (Entered: 06/03/2011)
06/03/2011	60	OPPOSITION re: EX PARTE APPLICATION to Strike Portions of Defentand U.S.A.'s Briefs re Memorandum of Contentions of Fact and Law 47 , Objection/Opposition (Motion related), Objection/Opposition (Motion related) 52 *Objection by Plaintiff Rothwell, Ltd. & Ex- EX PARTE APPLICATION to Strike Portions of Defentand U.S.A.'s Briefs re Memorandum of Contentions of Fact and Law 47 , Objection/Opposition (Motion related), Objection/Opposition (Motion related) 52 Objection by Plaintiff Rothwell, Ltd. & Ex- EX PARTE APPLICATION to Strike Portions of Defentand U.S.A.'s Briefs re Memorandum of Contentions of Fact and Law 47 , Objection/Opposition (Motion related), Objection/Opposition (Motion related) 52 Objection by Plaintiff Rothwell, Ltd. & Ex- 58 filed by Defendant United States of America. (Makarewicz, Valerie) (Entered: 06/03/2011)*
06/03/2011	61	NOTICE of Manual Filing filed by Defendant United States of America of (1) Exhibit 287: Video recording of program "Life of Luxury"; (2) Exhibit 288: Video recording of program "VH1 - The Fabulous Life of...,"; (3) Exhibit 289: Video recording of program "The Tyra Banks Show". (Makarewicz, Valerie) (Entered: 06/03/2011)
06/06/2011	62	MINUTES OF Pretrial Conference held before Judge R. Gary Klausner: Court gives tentative time limits of 5 hours for the plaintiff and 5 hours for the defendant. Counsel for plaintiff addresses the Court regarding availability of an expert witness. The witness shall be permitted to testify on the morning of June 16, 2011. Court and counsel confer regarding testimony of other witnesses. An estimated 2 day Court Trial remains on calendar for June 14, 2011 at 9:00 a.m.Court Reporter: Mary Rickey. (rne) Modified on 6/6/2011 (rne). (Entered: 06/06/2011)
06/07/2011	63	NOTICE of Association of Counsel associating attorney Gabriel L. Cohan on behalf of Plaintiff Rothwell LTD. Filed by Plaintiff Rothwell LTD (Cohan, Gabriel) (Entered: 06/07/2011)
06/07/2011	64	NOTICE OF LODGING filed *United States' Marked Copy of Plaintiff's Proposed Findings of Fact and Conclusions of Law* re Notice of Lodging, 51 (Attachments: # 1 Supplement Notice of Lodging USA's Marked Copy of Plaintiff's Proposed Findings of Fact and Conclusions of Law Part 2, # 2 Supplement Notice of Lodging USA's Marked Copy of Plaintiff's Proposed Findings of Fact and Conclusions of Law Part 3)(Makarewicz, Valerie) (Entered: 06/07/2011)
06/07/2011	65	TRIAL BRIEF *Plaintiff Rothwell, Ltd.'s Trial Brief* filed by plaintiff Rothwell LTD.. (Cohan, William) (Entered: 06/07/2011)
06/07/2011	66	TRIAL BRIEF filed by Defendant United States of America.. (Makarewicz, Valerie) (Entered: 06/07/2011)
06/09/2011	67	REQUEST FOR JUDICIAL NOTICE *By Plaintiff Rothwell, Ltd. Re: Controlled Foreign Corporation Rules Set Forth in Sections 951, Et Seq. of the*

		Internal Revenue Code & Expert Report filed by plaintiff Rothwell LTD. (Attachments: # 1 Exhibit Trial Exhibit 160)(Cohan, William) (Entered: 06/09/2011)
06/09/2011	68	OBJECTIONS to Request for Judicial Notice 59 *Objection by Plaintiff Rothwell, Ltd. to Defendant United States of America's Request for Judicial Notice of Inadmissible Hearsay in Exhibit 287, 288, & 289* filed by Plaintiff Rothwell LTD. (Cohan, William) (Entered: 06/09/2011)
06/09/2011	69	REQUEST FOR JUDICIAL NOTICE *By Plaintiff Rothwell, Ltd. Re: (1) Corporate Status of Mantra Films, Inc. & Sands Media, Inc.; and (2) State Law Pertaining Thereto* filed by plaintiff Rothwell LTD. (Attachments: # 1 Exhibit Exhibits A-C)(Cohan, William) (Entered: 06/09/2011)
06/09/2011	70	REQUEST FOR JUDICIAL NOTICE *By Plaintiff Rothwell, Ltd. Re: Mexican Property Law & Expert Report* filed by plaintiff Rothwell LTD. (Attachments: # 1 Exhibit Connell Report, # 2 Exhibit 2-11-11 Letter, # 3 Exhibit Questions Presented)(Cohan, William) (Entered: 06/09/2011)
06/10/2011	71	REQUEST FOR JUDICIAL NOTICE *By Plaintiff Rothwell, Ltd. Re: Validity and Independence of the Francis Trust Under Applicable Turks & Caicos Islands' Law* filed by plaintiff Rothwell LTD. (Attachments: # 1 Exhibit Trial Exhibit 149, # 2 Exhibit Trial Exhibits 150-151 & 161-163, # 3 Exhibit Trial Exhibit 164, # 4 Exhibit Trial Exhibit 165)(Cohan, William) (Entered: 06/10/2011)
06/13/2011	72	OBJECTIONS to Request for Judicial Notice, 69 , Request for Judicial Notice, 71 , Request for Judicial Notice, 70 filed by Defendant United States of America. (Thomas, Darwin) (Entered: 06/13/2011)
06/14/2011	73	MINUTES OF COURT TRIAL (1st Day) held before Judge R. Gary Klausner: Opening statements made. Witneses called, sworn and testified. Exhibits identified and admitted., ORDER by Judge R. Gary Klausner. Court Trial continued to 6/15/2011 08:45 AM before Judge R. Gary Klausner.Court Reporter: Nichole Rhynard. (rne) (Entered: 06/14/2011)
06/15/2011	74	MINUTES OF Court Trial (2nd day) held before Judge R. Gary Klausner: Witnesses called, sworn and testified. Exhibits identified and admitted. Plaintiff(s) and Defendant(s) rest. Bench Trial continued to 6/16/2011 09:00 AM before Judge R. Gary Klausner.Court Reporter: Nichole Rhynard. (rne) (Entered: 06/15/2011)
06/16/2011	75	MINUTES OF Court Trial (3rd Day) held and completed before Judge R. Gary Klausner: Witnesses called, sworn and testified. Exhibits identified and admitted. Closing arguments made. Case submitted. Clerk reviewed admitted exhibits with counsel to be submitted to the Jury/Court for deliberation/findings.Court Reporter: Nichole Rhynard. (shb) (Entered: 06/16/2011)
06/16/2011	76	LIST OF EXHIBITS AND WITNESSES at trial. (shb) (Entered: 06/17/2011)
06/30/2011	77	ORDER RE: COURT TRIAL by Judge R. Gary Klausner. For the foregoing reasons, the Court grants judgment in favor of Defendant and against Plaintiff

		on Plaintiffs claim for wrongful levy pursuant to 26 U.S.C. § 7426. Counsel for Defendant is directed to submit a proposed judgment consistent with these Findings of Fact andConclusions of Law, not later than 7/8/2011. (JS-6 entered; Case Terminated.) (vdr) (Entered: 07/01/2011)
07/08/2011	78	NOTICE OF LODGING filed *of Proposed Judgment* re Order, Terminated Case,, 77 (Attachments: # 1 Proposed Order Judgment in Favor of United States of America)(Makarewicz, Valerie) (Entered: 07/08/2011)
07/11/2011	79	JUDGMENT IN FAVOR OF UNITED STATES OF AMERICA by Judge R. Gary Klausner: Plaintiff Rothwell, Ltd. is the nominee of Joseph R. Francis, holding its assets as a nominee for Joseph R. Francis, including its securities account with Morgan Stanley in Irvine, California. The Internal Revenue Service levy, served upon Morgan Stanley on November 6, 2009, for the funds held in Rothwell, Ltd.s securities account, was not wrongful pursuant to 26 U.S.C. § 7426. The Court hereby grants judgment in favor of defendant United States of America and against plaintiff Rothwell, Ltd. on plaintiffs claim for wrongful levy pursuant to 26 U.S.C. § 7426. Plaintiff Rothwell Ltd.s complaint, filed on April 19, 2010, is hereby dismissed, with prejudice. (ir) (Entered: 07/12/2011)
08/03/2011	80	TRANSCRIPT for proceedings Court Reporter/Electronic Court Recorder: NICHOLE RHYNARD, phone number nicholerhynard@yahoo.com. Transcript may be viewed at the court public terminal or purchased through the Court Reporter/Electronic Court Recorder before the deadline for Release of Transcript Restriction. After that date it may be obtained through PACER. Notice of Intent to Redact due within 7 days of this date. Redaction Request due 8/24/2011. Redacted Transcript Deadline set for 9/3/2011. Release of Transcript Restriction set for 11/1/2011. (Rhynard, Nichole) (Entered: 08/03/2011)
08/03/2011	81	TRANSCRIPT for proceedings Court Reporter/Electronic Court Recorder: NICHOLE RHYNARD, phone number nicholerhynard@yahoo.com. Transcript may be viewed at the court public terminal or purchased through the Court Reporter/Electronic Court Recorder before the deadline for Release of Transcript Restriction. After that date it may be obtained through PACER. Notice of Intent to Redact due within 7 days of this date. Redaction Request due 8/24/2011. Redacted Transcript Deadline set for 9/3/2011. Release of Transcript Restriction set for 11/1/2011. (Rhynard, Nichole) (Entered: 08/03/2011)
08/03/2011	82	TRANSCRIPT for proceedings Court Reporter/Electronic Court Recorder: NICHOLE RHYNARD, phone number nicholerhynard@yahoo.com. Transcript may be viewed at the court public terminal or purchased through the Court Reporter/Electronic Court Recorder before the deadline for Release of Transcript Restriction. After that date it may be obtained through PACER. Notice of Intent to Redact due within 7 days of this date. Redaction Request due 8/24/2011. Redacted Transcript Deadline set for 9/3/2011. Release of Transcript Restriction set for 11/1/2011. (Rhynard, Nichole) (Entered: 08/03/2011)
08/03/2011	83	NOTICE OF FILING TRANSCRIPT filed for proceedings (Rhynard, Nichole)

		(Entered: 08/03/2011)
08/22/2011	84	NOTICE OF APPEAL to the 9th CCA filed by plaintiff Rothwell LTD. Appeal of Order, Terminated Case,, 77 , Judgment,,, 79 (Appeal fee of $455 receipt number 0973-9112352 paid.) (Attachments: # 1 Representative Statement)(Cohan, William) (Entered: 08/22/2011)
08/23/2011	85	NOTIFICATION by Circuit Court of Appellate Docket Number 11-56430, 9TH CCA regarding Notice of Appeal to 9th Circuit Court of Appeals 84 as to Plaintiff Rothwell LTD. (lr) (Entered: 08/24/2011)
08/25/2011	86	TRANSCRIPT DESIGNATION AND ORDERING FORM For Dates: 06/6/2011 & 06/14-16/2011; Court Reporter: Nichole Rhynard & Mary R. Rickey; Court of Appeals Case Number: 11-56430; Re: 84 (Cohan, William) (Entered: 08/25/2011)
08/25/2011	87	First AMENDED TRANSCRIPT DESIGNATION AND ORDERING FORM For Dates: 06/06/2011 & 06/14-16/2011; Court Reporter: Mary Rickey & Nichole Rhynard; Court of Appeals Case Number: 11-56430; Re: 84 (Cohan, William) (Entered: 08/25/2011)
08/25/2011	88	First AMENDED NOTICE OF APPEAL to 9th CIRCUIT filed by plaintiff Rothwell LTD. Amending Notice of Appeal to 9th Circuit Court of Appeals 84 Filed On: 08/22/2011; Entered On: 08/22/2011; (Cohan, William) (Entered: 08/25/2011)
09/07/2011	89	TRANSCRIPT for proceedings held on June 6, 2011; a.m. session. Court Reporter: Mary R. Rickey, phone number mary.usdc@yahoo.com. Transcript may be viewed at the court public terminal or purchased through the Court Reporter before the deadline for Release of Transcript Restriction. After that date it may be obtained through PACER. Notice of Intent to Redact due within 7 days of this date. Redaction Request due 9/28/2011. Redacted Transcript Deadline set for 10/8/2011. Release of Transcript Restriction set for 12/6/2011. (Rickey, Mary R.) (Entered: 09/07/2011)
09/08/2011	90	NOTICE OF FILING TRANSCRIPT filed for proceedings June 6, 2011; a.m. session (Rickey, Mary R.) (Entered: 09/08/2011)

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