

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
ANDERSON/GREENWOOD DIVISION**

IN RE:RECEIVER FOR) Civil Action No. 8:12-cv-2078-JMC
RONNIE GENE WILSON AND)
ATLANTIC BULLION & COIN, INC.)

PETITION FOR A RULE TO SHOW CAUSE

Counsel for the Receiver, Beattie B. Ashmore, appointed by this Court most recently pursuant to a February 14, 2013 Order (“Court Order”) petitions the Court for a Rule to Show Cause why Tracy Neily (“Neily”) should not be ordered to repay funds that represent ill-gotten monies of the fraudulent investment scheme orchestrated and carried out by Ronnie Gene Wilson (“Wilson”) and Atlantic Bullion & Coin, Inc. (“AB&C”). Based upon the reasons set forth below, the Receiver submits that the Court should grant the Receiver’s Petition for a Rule to Show Cause.

PROCEDURAL BACKGROUND

On July 30, 2012, Ronnie Gene Wilson (“Wilson”) and Atlantic Bullion & Coin, Inc. (“AB&C”) pled guilty to two counts of mail fraud stemming from their involvement in a criminal Ponzi scheme involving hundreds of victims and millions of dollars. *See United States v. Ronnie Gene Wilson, et al*, 8:12-cr-320-JMC. Pursuant to the Court Order and related to the above noted criminal matter, the Receiver was tasked with assuming management and control over all the financial and business affairs for a number of individuals and companies (collectively “AB&C Receivership Entities”). The Court Order

requires the Receiver, among other things, to locate and manage assets previously acquired by and/or in the name/possession of the AB&C Receivership Entities. In addition, the Court Order directs the Receiver to take whatever actions necessary for the protection of investors, including, but not limited to, noticing depositions of certain individuals and initiating actions against individuals or companies to whom monies or assets were transferred that are directly traceable to the unlawful Ponzi scheme run by Wilson and AB&C. *See* February 14, 2013 Court Order at 2-3 & 7.

FACTUAL BACKGROUND

By way of background and as it relates to Neily's connection to the fraudulent investment scheme orchestrated and effectuated by AB&C, the Receiver offers the following facts. As part of the fraudulent investment scheme, Wilson, through his company AB&C and other agents, recruited individuals to purportedly invest in the purchase and sale of silver holdings. Investors were promised high rates of returns on their investment. Some investors received substantial returns and profits through payments of ill-gotten gains from AB&C while other investors lost large sums of money.

During the time preceding and during the Ponzi scheme, Neily, an AB&C Receivership Entity and her then husband Ed Atwell ("Atwell"), operated at the same or different times an investment/insurance business(s) under the names Tracy and Ed, Inc. ("T&E"), Professional Planning of Easley, LLC ("PPE") and Professional Planning of Greenville, LLC ("PPG") ("collectively PP")¹. In or about 2008, Atwell was convicted of tax fraud and was incarcerated for a period of approximately three and a half years. Prior to

¹ All of these entities are either named specifically or included by definition as AB&C Receivership Entities in the Court Order.

his incarceration, Atwell sent a number of his clients to Wilson & AB&C, who upon information and belief profited from these perceived investments and would be subject to claw-back claims by the Receiver.

During Atwell's incarceration, Neily began a personal and intimate relationship with Wilson and also began encouraging the clients of PP to invest with Wilson and AB&C. In fact, PP moved its office for a short time to a space immediately adjacent to that of AB&C. As a result of either her (or Atwell's) involvement with Wilson and AB&C, records indicate that Neily received approximately \$2.6M either directly or indirectly through monies paid to T&E, PPE, PPG or the Atwell Family Trust, all AB&C Receivership Entities. *See* Spreadsheets reflecting monies received attached hereto as Exhibit A. There is no indication any portion of these ill-gotten funds received by Neily were the result of her own financial investment, but rather received through either her (or Atwell's) active participation in or promotion of the AB&C investment program, or merely via her personal relationship with Wilson.

LEGAL DISCUSSION

“A Receiver may proceed summarily to recover money belonging to the receivership by petition to the appointing court for an order to show cause against a possessor not a party to the original action.” *United States v. Arizona Fuels Corp.*, 739 F.2d 455, 458 (9th Cir. 1984). “The district court has broad powers and wide discretion to determine the appropriate relief in an equity receivership.” *SEC v. Lincoln Thrift Ass’n*, 577 F.2d 600, 606 (9th Cir. 1978). “At common law, where property has been obtained by fraud, a court in equity has jurisdiction to reach the property either in the hands of the original wrongdoer, or in the hands of any subsequent holder and to convey that property to the one who is truly and

equitably entitled to the same.” *FTC v. Network Serv. Depot, Inc.*, 617 F.3d 1127, 1142 (9th Cir. 2010).

In *SEC v. Vassallo*, the United States District Court for the Eastern District of California discusses, albeit in an unpublished opinion, the concept of disgorgement in the context of a securities violation case. *See SEC v. Vassallo*, 2011 U.S. Dist. LEXIS 98418 (E.D. Ca. 2011). In so discussing, the court parallels the underlying common law equity principles that provide the foundation for disgorgement actions. Such a discussion is relevant to this petition in that the Receiver seeks to recover funds that flowed from a fraudulent investment scheme to non-parties and those non-parties have no legitimate claim to the funds. *See id.* at * 9.

As set forth above, Neily is in possession of and/or financially benefitted from funds that flowed directly from the illegal activity that is the subject of the underlying criminal case. The records in the possession of the Receiver confirm that the monies were transferred to Neily or on her behalf and that she gave nothing of monetary value in return and thus has no legitimate claim to the funds. Neily, via her counsel, has produced documents and some assets formerly in her possession, but the value of the assets are substantially less than the amount and value of the Receiver’s claim. Therefore, the Receiver asks the Court to issue a Rule to Show Cause why Neily should not be required to transfer and return to the Receiver the funds acquired from the fraudulent investment scheme and to immediately submit to all necessary discovery, including a deposition, and production of all relevant records and tax returns required to effectuate the relief sought herein.

Respectfully submitted,

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Attorneys for the Receiver

June 23, 2014

Greenville, South Carolina

Neily - Exhibit A

Bank	Account	Type	Date	Check No	Payee/Remitter	Money Out	Money In
Gvl First	16451	chk	5/16/06	9461	T&E Associates	\$9,000.00	
Gvl First	16451	chk	6/9/06	9501	T&E Associates	\$1,300.00	
Gvl First	16451	chk	6/27/06	9524	T & E Associates	\$680.00	
Gvl First	16451	chk	8/25/06	9584	PPIG	\$3,500.00	
Gvl First	16451	chk	9/1/06	9598	PPIG	\$12,000.00	
Gvl First	16451	chk	9/15/06	9619	PPIG	\$4,000.00	
Gvl First	16451	chk	9/20/06	9624	T&E	\$400.00	
Gvl First	16451	chk	9/26/06	9630	T&E Associates	\$6,000.00	
Gvl First	16451	chk	10/9/06	9647	T & E Associates	\$9,000.00	
Gvl First	16451	chk	10/10/06	9653	PPIG	\$10,000.00	
Gvl First	16451	chk	10/20/06	9669	PPIG	\$10,000.00	
Gvl First	16451	chk	11/3/06	9688	PPIG	\$19,000.00	
Gvl First	16451	chk	11/13/06	9695	PPIG	\$10,000.00	
Gvl First	16451	chk	11/21/06	9703	PPIG	\$25,000.00	
Gvl First	16451	chk	11/27/06	9711	PPIG	\$12,500.00	
Gvl First	16451	chk	12/7/06	9736	PPIG	\$5,000.00	
Gvl First	16451	chk	12/14/06	9740	PPIG	\$20,000.00	
Gvl First	16451	Chk	1/4/07	9788	PPIG	\$70,000.00	
Gvl First	16451	Chk	1/8/07	9796	PPIG	\$5,000.00	
Gvl First	16451	Chk	1/23/07	9819	PPIG	\$15,000.00	
Gvl First	16451	Chk	2/5/07	9830	PPIG	\$20,000.00	
Gvl First	16451	Chk	2/16/07	9850	PPIG	\$10,000.00	
Gvl First	16451	Chk	3/1/07	9859	PPIG	\$3,838.96	
Gvl First	16451	Chk	3/1/07	9858	PPIG	\$15,000.00	
Gvl First	16451	Chk	3/6/07	9882	PPIG	\$10,000.00	
Gvl First	16451	Chk	3/12/07	9872	PPIG	\$20,000.00	
Gvl First	16451	Chk	3/28/07	9894	PPIG	\$5,272.00	
Gvl First	16451	Chk	3/28/07	9895	PPIG	\$11,000.00	
Gvl First	16451	Chk	4/6/07	9905	PPIG	\$10,000.00	
Gvl First	16451	Chk	4/6/07	9906	PPIG	\$10,000.00	
Gvl First	16451	Chk	4/13/07	9927	PPIG	\$5,000.00	
Gvl First	16451	Chk	4/20/07	9936	PPIG	\$6,508.19	
Gvl First	16451	Chk	4/20/07	9937	PPIG	\$10,000.00	
Gvl First	16451	Chk	4/26/07	9943	PPIG	\$10,000.00	
Gvl First	16451	Chk	4/26/07	9942	PPIG	\$35,722.00	
Gvl First	16451	Chk	5/8/07	9953	PPIG	\$1,654.46	
Gvl First	16451	Chk	5/11/07	9956	PPIG	\$20,000.00	
Gvl First	16451	Chk	5/23/07	9974	PPIG	\$1,238.96	
Gvl First	16451	Chk	5/31/07	9980	PPIG	\$3,650.00	
Gvl First	16451	Chk	5/31/07	9981	PPIG	\$5,000.00	
Gvl First	16451	Chk	6/1/07	9983	PPIG	\$10,000.00	
Gvl First	16451	Chk	6/4/07	9988	PPIG	\$30,000.00	
Gvl First	16451	Chk	6/6/07	9991	PPIG	\$583.00	
Gvl First	16451	Chk	6/18/07	10005	PPIG	\$2,238.96	
Gvl First	16451	Chk	6/21/07	10007	PPIG	\$15,000.00	
Gvl First	16451	chk	7/13/07	10021	PPIG	\$15,000.00	

Neily - Exhibit A

Gvl First	16451	chk	7/30/07	10037	PPIG	\$3,000.00	
Gvl First	16451	chk	7/30/07	10036	PPIG	\$19,000.00	
Gvl First	16451	chk	8/13/07	10048	PPIG	\$20,000.00	
Gvl First	16451	chk	9/5/07	10070	PPIG	\$6,822.00	
Gvl First	16451	chk	9/7/07	10073	PPIG	\$5,000.00	
Gvl First	16451	chk	9/13/07	10089	PPIG	\$15,000.00	
Gvl First	16451	chk	9/16/07	10092	PPIG	\$22,000.00	
Gvl First	16451	chk	9/16/07	10093	PPIG	\$30,000.00	
Gvl First	16451	chk	9/26/07	10103	PPIG	\$19,000.00	
Gvl First	16451	chk	10/5/07	10114	PPIG	\$7,800.00	
Gvl First	16451	chk	10/9/07	10121	PPIG	\$15,000.00	
Gvl First	16451	chk	10/12/07	10140	PPIG	\$12,000.00	
Gvl First	16451	chk	10/22/07	10147	PPIG	\$15,000.00	
Gvl First	16451	chk	10/22/07	10146	PPIG	\$23,402.82	
Gvl First	16451	chk	10/30/07	10159	PPIG	\$6,000.00	
Gvl First	16451	chk	10/30/07	10159	PPIG	\$10,000.00	
Gvl First	16451	chk	11/1/07	10163	PPIG	\$6,621.00	
Gvl First	16451	chk	11/3/07	10163	PPIG	\$6,621.00	
Gvl First	16451	chk	11/5/07	10167	PPIG	\$30,000.00	
Gvl First	16451	chk	11/5/07	10167	PPIG	\$30,000.00	
Gvl First	16451	chk	11/15/07	10186	PPIG	\$10,000.00	
Gvl First	16451	chk	11/15/07	10186	PPIG	\$10,000.00	
Gvl First	16451	chk	11/26/07	10190	PPIG	\$22,000.00	
Gvl First	16451	chk	11/26/07	10190	PPIG	\$22,000.00	
Gvl First	16451	chk	11/30/07	10193	PPIG	\$36,000.00	
Gvl First	16451	chk	11/30/07	10193	PPIG	\$36,000.00	
Gvl First	16451	chk	12/4/07	16451	PPIC	\$16,000.00	
Gvl First	16451	chk	12/4/07	10198	PPIG	\$16,000.00	
Gvl First	16451	chk	12/24/07	10221	PPIG	\$10,000.00	
Gvl First	16451	Chk	1/4/08	10249	PPIG	\$2,500.00	
Gvl First	16451	chk	1/4/08	10238	PPIG	\$5,183.00	
Gvl First	16451	Chk	1/4/08	10251	PPIG	\$5,803.06	
Gvl First	16451	Dep	1/7/08	1696	PPIG		\$32,933.00
Gvl First	16451	Chk	1/9/08	10252	PPIG	\$10,000.00	
Gvl First	16451	Chk	1/18/08	10263	PPIG	\$11,000.00	
Gvl First	16451	Chk	1/24/08	10281	PPIG	\$7,500.00	
Gvl First	16451	Chk	2/3/08	10299	PPIG	\$8,821.96	
Gvl First	16451	Chk	2/5/08	10306	PPIG	\$6,200.00	
Gvl First	16451	Chk	2/17/08	10316	PPIG	\$14,415.78	
Gvl First	16451	Chk	2/18/08	10331	PPIG	\$5,000.00	
Gvl First	16451	Chk	2/28/08	10340	PPIG	\$2,450.00	
Gvl First	16451	Chk	2/28/08	10352	PPIG	\$10,000.00	
Gvl First	16451	Dep	2/29/08	1765	PPIG		\$419.95
Gvl First	16451	Chk	3/14/08	10384	PPIG	\$10,000.00	
Gvl First	16451	Chk	3/24/08	10398	PPIG	\$5,000.00	
Gvl First	16451	Chk	3/28/08	10406	PPIG	\$15,000.00	
Gvl First	16451	Chk	4/11/08	10446	PPIG	\$7,000.00	

Neily - Exhibit A

Gvl First	16451	Chk	4/22/08	10476	T&E Assoc. LLC	\$10,000.00	
Gvl First	16451	Chk	5/1/08	10495	T&E	\$10,000.00	
Gvl First	16451	Chk	5/14/08	10512	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	5/21/08	10523	T&E Associates	\$15,000.00	
Gvl First	16451	Chk	5/23/08	10530	PPIG	\$10,000.00	
Gvl First	16451	Chk	6/3/08	10550	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	6/3/08	10551	PPIG	\$10,000.00	
Gvl First	16451	Chk	6/12/08	10565	PPIG	\$5,000.00	
Gvl First	16451	Chk	6/23/08	10579	PPIG	\$5,000.00	
Gvl First	16451	Chk	6/27/08	10582	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	7/7/08	10578	T&E Associates	\$3,000.00	
Gvl First	16451	Chk	7/11/08	10612	T&E Associates	\$5,000.00	
Gvl First	16451	Chk	7/21/08	10618	T&E	\$10,000.00	
Gvl First	16451	Chk	7/30/08	10647	T&E Associates, LLC	\$10,000.00	
Gvl First	16451	Chk	8/15/08	10671	PPIG	\$15,000.00	
Gvl First	16451	Dep	8/28/08	1331	T&E Associates		\$10,000.00
Gvl First	16451	Chk	8/29/08	10688	T&E Associates	\$2,000.00	
Gvl First	16451	Dep	9/3/08	9067	Tracy Atwell		\$10,000.00
Gvl First	16451	Chk	9/23/08	10719	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	9/29/08	10775	T&E Associates	\$7,000.00	
Gvl First	16451	Chk	10/2/08	10741	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	10/10/08	10830	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	10/13/08	10753	T&E Associates	\$7,000.00	
Gvl First	16451	Chk	10/21/08	10768	T&E Associates	\$3,000.00	
Gvl First	16451	Chk	11/13/08	10794	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	11/14/08	18598	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	11/19/08	10807	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	12/19/08	10847	T&E Associates	\$15,000.00	
Gvl First	16451	Chk	12/30/08	10864	T&E Associates	\$10,000.00	
Gvl First	16451	Chk	1/22/09	10892	T& E Associates	\$10,000.00	
Gvl First	16451	Chk	1/29/09	10901	T& E Associates	\$15,000.00	
Gvl First	16451	Chk	2/6/09	10919	T& E Associates	\$4,000.00	
Gvl First	16451	Chk	2/7/09	11683	T& E Associates	\$5,000.00	
Gvl First	16451	Chk	2/13/09	10937	T& E Associates	\$10,000.00	
Gvl First	16451	Chk	3/4/09	11531	T& E Associates	\$15,000.00	
Gvl First	16451	Chk	3/9/09	11829	PPIG of Easley	\$10,000.00	
Gvl First	16451	Chk	3/10/09	10974	T& E Associates	\$10,000.00	
Gvl First	16451	Chk	3/24/09	11003	T& E Associates	\$2,300.00	
Gvl First	16451	Chk	4/27/09	11565	T& E Associates	\$10,000.00	
Gvl First	16451	Chk	5/6/09	11636	T& E Associates	\$7,000.00	
Gvl First	16451	Chk	5/8/09	11760	T& E Associates	\$15,000.00	
Gvl First	16451	Chk	5/28/09	11617	T& E Associates	\$5,000.00	
Gvl First	16451	Chk	6/5/09	11582	T& E Associates	\$10,000.00	
Gvl First	16451	Chk		11553	T& E Associates	\$5,000.00	
Gvl First	16451	Chk		11593	T& E Associates	\$10,000.00	

Neily - Exhibit A

Gvl First	16451	Chk	6/19/09	11653	T& E Associates	\$5,000.00	
Gvl First	16451	Chk	8/7/09	11692	T& E Associates	\$10,000.00	
Gvl First	16451	Chk	8/19/09	11790	PPIG of Easley	\$10,000.00	
Gvl First	16451	Chk	9/10/09	11902	PPIG of Easley	\$10,000.00	
Gvl First	16451	Chk	9/14/09	11854	T& E Associates	\$5,000.00	
Gvl First	16451	Chk	9/17/09	11864	PPIG of Easley	\$15,000.00	
Gvl First	16451	Chk	10/7/09	11693	T& E Associates	\$12,500.00	
Gvl First	16451	Chk	10/23/09	11938	PPIG of Easley	\$25,000.00	
Gvl First	16451	Chk	11/10/09	11984	PPIE	\$10,000.00	
Gvl First	16451	Chk	12/16/09	12055	Professional Planning of Easley LLC	\$15,000.00	
Gvl First	16451	Chk	12/22/09	12080	Professional Planning of Easley LLC	\$10,000.00	
Gvl First	16451	Chk	1/5/10	12111	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	1/26/10	12158	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Deposit	2/5/10	1198	Professional Planning of Easley LLC		\$67.42
Gvl First	16451	Chk	2/5/10	12198	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	2/16/10	12230	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	3/1/10	12255	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	3/15/10	12294	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	3/30/10	12313	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	4/12/10	12368	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	4/26/10	12394	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	5/11/10	12429	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	5/26/10	12449	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	6/10/10	12503	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	6/23/10	12526	Professional Planning of Easley, LLC	\$30,000.00	
Gvl First	16451	Chk	7/16/10	12601	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	7/19/10	12611	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	8/9/10	12652	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	8/31/10	12673	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	9/2/10	12687	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	9/13/10	12716	Professional Planning of Easley, LLC	\$981.70	
Gvl First	16451	Chk	9/20/10	12731	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	10/15/10	12780	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	10/29/10	12842	Professional Planning of Easley, LLC	\$5,000.00	
Gvl First	16451	Chk	10/29/10	12841	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	11/18/10	12883	Professional Planning of Easley, LLC	\$6,000.00	
Gvl First	16451	Chk	11/30/10	12804	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	12/17/10	12987	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	12/28/10	13015	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	1/13/11	13048	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	1/14/11	12139	Professional Planning of Easley, LLC	\$10,000.00	

Neily - Exhibit A

Gvl First	16451	Chk	1/27/11	13079	Smallwood Family Trust	\$200,000.00	
Gvl First	16451	Chk	1/31/11	13094	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	2/3/11	13109	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	2/23/11	13162	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	3/11/11	13207	Professional Planning of Easley, LLC	\$10,000.00	
Gvl First	16451	Chk	3/21/11	13234	Professional Planning of Easley, LLC	\$15,000.00	
Cornerstor	16451	Chk	4/11/11	5007	Professional Planning of Easley, LLC	\$10,000.00	
Cornerstor	16451	Chk	4/18/11	5502	Professional Planning	\$10,000.00	
Cornerstor	16451	Chk	4/18/11	5502	Professional Planning	\$10,000.00	
Cornerstor	16451	Chk	4/29/11	5007	Professional Planning of Easley	\$10,000.00	
Gvl First	16451	Chk	4/29/11	13301	Professional Planning of Easley, LLC	\$10,000.00	
Cornerstor	16451	Chk	5/10/11	5529	Professional Planning of Easley	\$10,000.00	
Cornerstor	16451	Chk	5/24/11	5529	Professional Planning of Easley	\$10,000.00	
Gvl First	16451	Chk	6/1/11	1087	Professional Planning of Easley	\$15,000.00	
Gvl First	16451	Chk	6/23/11	13314	Professional Planning of Easley	\$10,000.00	
Gvl First	16451	Chk	7/12/11	1190	Professional Planning	\$15,000.00	
Gvl First	16451	Chk	8/12/11	1276	Professional Planning	\$10,000.00	
Gvl First	16451	Chk	8/22/11	1310	Professional Planning	\$15,000.00	
Gvl First	16451	Chk	8/31/11	1345	Smallwood Family Trust	\$20,000.00	
Gvl First	16451	Chk	9/12/11	1370	Professional Planning	\$15,000.00	
Gvl First	16451	Chk	9/26/11	1415	Professional Planning of Easley	\$42,500.00	
Gvl First	16451	Chk	9/26/11	1414	Smallwood Family Trust	\$15,000.00	
Gvl First	16451	Chk	10/13/11	1496	Professional Planning	\$15,000.00	
Gvl First	16451	Chk	10/26/11	1514	Professional Planning	\$15,000.00	
Gvl First	16451	Chk	11/21/11	1588	Professional Planning	\$10,000.00	
Gvl First	16451	Chk	12/6/11	1636	Professional Planning	\$10,000.00	
Gvl First	16451	Chk	12/31/11	13368	Professional Planning of Easley	\$15,000.00	
Gvl First	16451	Chk	1/17/12	1757	Smallwood Family Trust	\$75,000.00	
Gvl First	16451	Chk	1/30/12	13376	Professional Planning of Easley	\$15,000.00	
Gvl First	16451	Chk	2/15/12	13383	Professional Planning of Easley, LLC	\$15,000.00	
Gvl First	16451	Chk	2/23/12	1901	Professional Planning	\$7,500.00	
Gvl First	16451	Dep	3/8/12	1011	Smallwood Family Trust		\$71,000.00

Neily - Exhibit A

Total	\$2,665,008.85	\$124,420.37
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