IN THE CIRCUIT COURT OF THE
17TH JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

CASE NO. 12-24051 (07)
COMPLEX LITIGATION UNIT

MATTHEW CARONE, as Trustee for the Carone Marital Trust #2 UTD 1/26/00, Carone Gallery, Inc. Pension Trust, Carone FamilyTrust, Carone Marital Truste #1 UTD 1/26/00 and Matthew D. Carone Revocable Trust, JAMES JORDAN, as Trustee for the James A. Jordan Living Trust, ELAINE ZIFFER, an individual, and FESTUS AND HELEN STACY FOUNDATION, INC., a Florida Corporation,

Plaintiffs,

v.

MICHAEL D. SULLIVAN, individually,

Defendant.
_____/

A TRUE COPY
FEB 27 2013
HOWARD C. FORMAN
CLERK OF CIRCUIT COURT
BROWARD COUNTY, FL

NOTICE OF FILING CONSERVATOR'S REPORT

PLEASE TAKE NOTICE of the filing of the attached First Report of Conservator dated February 27, 2013.

MESSANA, P.A.
Counsel for Conservator, Philip Von Kahle
401 E. Las Olas Boulevard, Suite 1400
Fort Lauderdale, Florida 33301
Telephone: (954) 712-7400
Facsimile: (954) 712-7401

By: _____
Thomas M. Messana
Florida Bar No. 991422
Brett D. Lieberman
Florida Bar No. 69583
Thomas Zeichman
Florida Bar No. 99239

IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT, IN AND FOR BROWARD COUNTY, FLORIDA
CASE NO.: 12-24051 (07)
COMPLEX LITIGATION UNIT

MATTHEW CARONE, as Trustee for the Carone Marital Trust #2 UTD 1/26/00, Carone Gallery, Inc. Pension Trust, Carone Family Trust, Carone Marital Trust #1 UTD 1/26/00 and Matthew D. Carone Revocable Trust, JAMES JORDAN, as Trustee for the James A. Jordan Living Trust, ELAINE ZIFFER, as individual, and FESTUS AND HELEN STACY FOUNDATION, INC., a Florida corporation,

Plaintiffs,

v.

MICHAEL D. SULLIVAN, individually,

Defendants.

_____/

FIRST REPORT OF CONSERVATOR

Overview

On January 17, 2013, this Court entered its Order Appointing Conservator (the "Conservator Order"). The Conservator Order appointed Philip Von Kahle as Conservator ("Conservator") of S&P Associates, General Partnership ("S&P) and P&S Associates, General Partnership ("P&S").

Among other things, the Conservator Order empowered the Conservator with certain authority and imposed upon him certain obligations. In satisfying his preliminary obligations, the Conservator has completed the following duties:

- Filed an Oath of Conservator with the court.
- Obtained and filed separate $25,000 bonds with the Clerk of the Court for both P&S and S&P.
- Taken possession of property from Glass Ratner and funds from Becker & Poliakoff. (See inventory).
- Engaged Thomas Messana of Messana, P.A. for legal counsel, subject to Court approval.
- Opened trust accounts for P&S and S&P.
- Opened separate accounting records for P&S and S&P on TCMS accounting software. TCMS software is approved by the Department of Justice and is reviewed monthly by and independent third party.

- Conducted separate meetings with interested parties, including, among others:
  - Maggie Smith & Carol Fox, Glass Ratner
  - Steven Jacob
  - Michael Sullivan
  - Certain of the named plaintiffs including, among others: Matthew Carone, Mrs. Janet Jordan, Elaine Ziffer and members of the Stacy Foundation, Inc.
  - Several other partners of P&S and S&P
- Conducted meetings with certain attorneys, including, among others:
  - Helen D. Chaitman, Becker & Poliakoff LLP
  - Chad Pugatch, Rice Pugatch Robinson and Schiller, PA
  - Robert Reynolds, Slatkin & Reynolds, P.A.
  - Paul Singerman, Berger Singerman LLP
  - Leonard Samuels, Berger Singerman LLP
  - Etan Mark, Berger Singerman LLP
  - Steve Weber, Berger Singerman LLP
  - Erika Rotbart, Deutsch Rotbart & Associates, P.A.
- Created a dedicated website: www.floridaconservator.com and delivered notice to the served parties of: (i) the website's existence and (ii) their option to receive additional service by mail
- Posted the Conservator's filed documents to the website
- Communicated with Madoff Trustee, Irving Picard's counsel at Baker & Hostetler regarding Bernard L. Madoff Investment Securities LLC (BLMIS) case.

Inventory

- Funds received from Becker & Poliakoff[1]
  - P&S $1,349,956.04
  - S&P $3,986,937.94
- Thirteen banker boxes of accounting records received from Glass Ratner[2]
- Numerous electronically stored documents received from, among others, Glass Ratner

[1] Attached hereto as Exhibit "A" is the accounting of the Funds prepared by Becker & Poliakoff LLP.
[2] Attached hereto as Exhibit "B" is a detailed inventory of the documents received from Glass Ratner.

Pending Issues

Fee Applications

Among other things, the Conservator has been tasked with the responsibility of reviewing applications for fees and reimbursement of costs ("Fee Applications") from those accountants, attorneys, consultants and other professionals who have purported to incur costs and fees on behalf of the Partnerships prior to the entry of the Conservator Order. To date, the Conservator has received the following timely delivered Fee Applications:

Applicant	Total Application	Paid Prior to Conservator's Appointment	Open
Rice, Pugatch, Robinson & Schiller, P.A.	$ 119,348.82	$ 87,542.06	$ 31,806.76
Berger Singerman, LLP	$ 172,321.71	$ 0	$ 172,321.71
Becker & Poliakoff, LLP	$ 150,383.32	$ 150,383.32	$ 0
Deutsch, Rotbart Associates, P.A.	$ 56,317.96	$ 30,000.00	$ 26,317.96
Glass Ratner	$ 44, 675.91	$ 0	$44,675.91
Hathaway[3]	$31,596.84	$ 0	$31,596.84
Steven F. Jacob	$43,000	$ 0	$43,000.00
It Figures Bookkeeping, LLC	$950	$ 0	$950.00
Total			**$350,669.18**

The Conservator is in the process of reviewing and analyzing each of the Fee Applications and is determining: i) if they are expenses properly chargeable to the Partnerships and ii) if the fees and costs are reasonable.

Litigation Analysis

Presently, the Partnerships are interested parties in at least four separate pending civil suits:

- Matthew Carone, et. al, Plaintiffs v. Michael D. Sullivan, individually, Case No. 12-24051 (07) (the "Conservator Suit")
- P&S Associates, General Partnership and S&P Associates, General Partnership, Plaintiffs v. Roberta P. Alves, et. al. Case No. 12-028324 (04) (the "Distribution Action")

[3] The Fee Applications of Hathaway and Steven F. Jacob have not been formally delivered to the Conservator. The Conservator has requested formal written fee applications and supporting documents.

- Margaret Smith as General Partner of P&S Associates, General Partnership and S&P Associates, General Partnership, Plaintiffs v. Janet A. Hooker Charitable Trust, et. al., Case No. 12-034121 (21) (the "Net Winners Suit")
- Margaret Smith as General Partner of P&S Associates, General Partnership and S&P Associates, General Partnership, Plaintiffs v. Michael D. Sullivan, et. al., Case No. 12-034123 (21) (the "Insiders Suit") (collectively the four state court actions are referred to as the "Lawsuits")

Each of the Lawsuits are presently pending in the Complex Litigation Division in the Circuit Court of the Seventeenth Judicial Circuit, in and for Broward County, Florida.

The Conservator and counsel are actively analyzing each of the Lawsuits to determine their merits, legal theories of recovery, and how the Partnerships are best served by advancing, or not advancing, such suits. As detailed above, the Conservator has interviewed and held conferences with several of the involved parties and their respective counsel, and has requested additional documents to aid in his analysis of the Lawsuits.

As a preliminary finding of his investigation, the Conservator's understanding is that the original plaintiff did not serve the defendants in either the Net Winners Suit or Insiders Suit. Similarly, the Conservator understands that certain of the defendants in the Distribution Action have waived service, but others have not been served.

In each of the Lawsuits, the Court entered separate Orders Setting Case Management Conferences (the "Case Management Orders"). The Initial Case Management Conference is set for March 1, 2013. Pursuant to the Florida Rules of Civil Procedure, the Case Management Orders requested that the parties confer, prepare and file a joint stipulation regarding the status of the case as well as certain detailed information as to going forward procedure.

However, unlike typical suits commenced by the filing plaintiffs who are fully familiar with the facts and issues, in these Lawsuits, the Conservator subsumed the responsibilities of the party plaintiffs only as of the entry of the Conservator Order, January 17, 2013.

Thus, the Conservator requires an ample opportunity to review the pleadings, allegations, and underlying documents. Thus, while the Conservator appreciates the opportunity to advise the Court of the status of the Conservatorship and the Lawsuits, he anticipates filing motions to continue the Case Management Conferences until such time as is appropriate.

Claims Analysis/ Accounting

The Conservator has undertaken a review of the accounting of the Partnerships. As part of this analysis, the Conservator is also reviewing Madoff Trustee, Irving Picard's accounting as it relates to the Partnerships' claims against BLMIS.

Additionally, several of the general partners of the Partnerships have contacted the Conservator in connection with certain tax related issues, namely the preparation of partnership tax documents, e.g. Form K-1. The Conservator is in the process of engaging appropriate professionals to assist with such issues and hopes to have necessary documents timely prepared.

Finally, in connection with the Distribution Action, the Conservator and counsel are reviewing and analyzing appropriate methodologies as to the distribution of recoveries to appropriate parties. The Conservator anticipates delivering a future report prior to the next conference court hearing as scheduled by the court.

Philip J. von Kahle, Conservator

Sworn to and subscribed before me of February 27, 2013 by Philip von Kahle who is personally known to me.

Notary Public

NADIRA JOSEPH
MY COMMISSION # DD 840054
EXPIRES: November 15, 2013
Bonded Thru Notary Public Underwriters

(Seal) NADIRA JOSEPH

Printed Name of Notary

Becker & Poliakoff, LLP

Net Accounting of Partnerships
P&S and S&P

Exhibit A

Asso.	Description	Date	Amount
P&S	Total Funds Received		$1,470,582.25
P&S	Total Funds Disbursed		-$120,626.22
P&S	Funds wired to conservator	2/5/2013	$1,349,956.04

Asso.		Date	Amount
S&P	Total Funds Received		$4,065,638.09
S&P	Total Funds Disbursed		-$78,700.16
S&P	Funds wired to conservator	2/5/2013	$3,986,937.94

Becker & Poliakoff, LLP

Funds Received for the Partnerships
P&S and S&P

Asso.	Payor	Date	Check No.	Amount	Description
P&S	Branch Banking & Trust	7/7/2011	46625	$50,606.21	
P&S	Branch Banking & Trust	6/21/2012		$610,750.87	Wire transfer
P&S	Irving H. Picard, Trustee (Distribution Account)	10/4/2012	1178	$807,566.97	2d interim distribution
P&S	Signature Bank			$1,658.20	Interest
				$1,470,582.25	

Asso.	Payor	Date	Check No.	Amount	Description
S&P	Branch Banking & Trust	6/21/2012		$20,602.37	Wire transfer
S&P	Irving H. Picard, Trustee (Operating Account)	7/12/2012	1584	$175,000.00	Partial satisfaction SIPC claim
S&P	Irving H. Picard, Trustee (Distribution Account)	7/12/2012	1168	$466,230.28	Catch up First Interim Distribution
S&P	Irving H. Picard, Trustee (Distribution Account)	10/4/2012	1179	$3,399,570.44	2d interim distribution
S&P	Signature Bank			$4,235.00	Interest
				$4,065,638.09	

P&S and S&P Funds Disbursed

Asso.	Payee	Date	Check No.	Amount	Description
P&S	Ahearn Jasco & Company	9/29/2011	1229	$2,820.00	Invoice #110227
P&S	Ahearn Jasco & Company	2/23/2012	1249	$1,515.00	Invoice #111498
P&S	Becker & Poliakoff, LLP	7/12/2011		$15,000.00	Retainer
P&S	Becker & Poliakoff, LLP	7/26/2012		$265.66	Invoice #22337
P&S	Becker & Poliakoff, LLP	7/26/2012		$15,000.00	Retainer
P&S	Becker & Poliakoff, LLP	8/28/2012		$15,000.00	Retainer
P&S	Becker & Poliakoff, LLP	2/4/2013		$26,483.50	Invoice #26147
P&S	Deutsch Rotbart & Associates	7/23/2012	1055	$30,000.00	Retainer for P&S and S&P
P&S	Rice Pugatch Robinson & Schiller, P.A.	9/29/2011	1230	$3,513.36	Statement #32
P&S	Rice Pugatch Robinson & Schiller, P.A.	2/21/2012	1247	$3,137.40	Statement #38
P&S	Rice Pugatch Robinson & Schiller, P.A.	8/31/2012	1057	$7,891.30	Statement #44
				$120,626.22	

Asso.	Payee	Date	Check No.	Amount	Description
S&P	Becker & Poliakoff, LLP	7/26/2011		$22,150.66	Invoice #22338
S&P	Becker & Poliakoff, LLP	7/26/2012		$15,000.00	Retainer
S&P	Becker & Poliakoff, LLP	8/28/2012		$15,000.00	Retainer
S&P	Becker & Poliakoff, LLP	2/4/2013		$26,483.50	Invoice #26147
S&P	Branch Banking & Trust	7/27/2012	1056	$66.00	Wire transfer fee
				$78,700.16	

Exhibit B

Box No.	Contents

S&P/P&S/SPJ

1 S&P Investment Statements, 1996-2002

Binder #1: "S&P '96"

Binder #2: "S&P '97"

Binder #3: "S&P '98"

Binder #4: "S&P '99"

Binder #5: "S&P 2000"

Binder #6: "S&P 2001 (Prior Qtrs)"

Binder #7: "S&P 2002 (Prior Qtrs)"

Binder #8: "S&P - I-R - All K1's"

Binder #9: "S&P - S-Z - All K1's"

Binder #10: "S&P Assoc. 2002"

2 S&P Investment Statements, 2003-2008

Binder #5: "S&P 2005 Prior Qtrs"

Binder #8: "S&P 2008 Prior Qtrs"

Binder #6: "S&P 2006 Prior Qtrs"

Binder #4: "S&P 2004 Prior Qtrs"

Binder #2: "S&P 2003 Prior Qtrs"

Binder #1: "S&P - A-H - All K1's"

Binder #7: "S&P 2007 Prior Qtrs"

Binder #3: "S&P 2004"

3 S&P Documents, 1993-1999

Folder #4: "S&P Associates, G/P 9612"

Folder #8: "S&P '99 02 Jul-Dec"

Folder #7: "S&P '99 01 Jan-Jun"

Folder #5: "S&P Assoc. 9712"

Folder #3: "S&P Associates, G/P 1995"

Folder #2: "S&P Associates, General Partnership 1994"

Folder #1: "S&P Partnership '93"

Folder #6: "S&P Assoc. '98"

4 S&P Documents, 2000-2004

Box No.	Contents
	Folder #6: "S&P Assoc. @ July-Dec"
	Folder #9: "S&P Assoc. 2003 (Jan-Jun)"
	Folder #12: "S&P Assoc. 2004 (July-Dec)"
	Folder #10: "S&P Assoc. 2003 (July-Dec)"
	Folder #8: "S&P Assoc. 2002 (Jul-Dec)"
	Folder #7: "S&P Assoc. 2002 (Jan-Jun)"
	Folder #4: "JS&P Gen Ptrship 2001"
	Folder #3: "JS&P Gen Ptrship 1999-2000"
	Folder #11: "S&P Assoc. 2004 (Jan-June)"
	Folder #2: "S&P '00 #02 Jul-Dec"
	Folder #1: "S&P '00 #01 Jan-Jun"
	Folder #5: "S&P Assoc. #1 Jan-June 2001"
5	S&P Documents, 2005-2009
	Folder #3: "S&P 2006 Jan-July"
	Folder #10: "S&P 2009 July-Dec" (empty)
	Folder #9: "S&P 2009 Jan-Dec"
	Folder #8: "S&P 2008 July-Dec"
	Folder #7: "S&P 2008 Jan-June"
	Folder #6: "S&P 2007 July-Dec"
	Folder #4: "S&P 2006 July-Dec"
	Folder #2: "S&P 2005 July-Dec"
	Folder #1: "S&P 2005 Jan-July"
	Folder #5: "S&P 2007 Jan-June"
6	S&P BLM Statements, 1993-2000
	Binder #3: "S&P '95"
	Binder #6: "S&P '98"
	Binder #7: "S&P 2000"
	Binder #4: "S&P '96"
	Binder #1: "S&P '93"
	Binder #2: "S&P '94"
	Binder #5: "S&P '97"
7	S&P BLM Statements, 2001-2007
	Binder #1: "S&P 2001"

Box No.	Contents
	Binder #2: "S&P Assoc. 2003"
	Binder #3: "S&P 2005 Current Qtr"
	Binder #4: "S&P 2006 Current Qtr"
	Binder #5: "S&P 2007 Current Qtr"
8	SPJ Documents, 12/1999-6/2009
	Folder #1: "SPJ Investments Ltd 9912"
	Folder #13: "SPJ 2009 July-Dec" (empty)
	Folder #12: "SPJ 2009 Jan-June"
	Folder #11: "SPJ 2008 July-Dec"
	Folder #10: "SPJ 2008 Jan-June"
	Folder #9: "SPJ 2007"
	Folder #8: "SPJ 2006"
	Folder #7: "SPJ Ltd 2005"
	Folder #6: "SPJ Assoc 2004"
	Folder #3: "SPJ Investments Ltd 2001"
	Folder #4: "SPJ Ltd 2002"
	Binder #1: "SPJ" (contains 1065's and K-1's)
	Folder #5: "SPJ Ltd 2003"
	Folder #2: "SPJ Inv Ltd '00"
9	P&S Documents, 1993-2003
	Folder #7: "P&S Assoc. '99"
	Folder #1: "P&S Partnership 93"
	Folder #2: "P&S Associates, General Partnership, 1994"
	Folder #3: "P&S Associates, G/P, 1995"
	Folder #4: "P&S Associates, G/P, 9612"
	Folder #6: "P&S Assoc. 98"
	Folder #8: "P&S '00"
	Folder #9: "P&S Assoc. 2001"
	Folder #10: "P&S Assoc. 2002"
	Folder #11: "P&S Assoc. 2003"
	Folder #5: "P&S Associates, G/P, 9712"
10	P&S Documents, 2004-2009
	Folder #9: "P&S Assoc. 2008 Jan-June"

Box No.	Contents
	Folder #8: "P&S 2007 July-Dec"
	Folder #3: "P&S Assoc. 2005 Jan-July"
	Folder #12: "P&S Assoc. 2009 July-Dec" (empty)
	Folder #10: "P&S Assoc. July-Dec 2008"
	Folder #6: "P&S Assoc. 2006 July-Dec"
	Folder #5: "P&S Assoc. 2006 Jan-July"
	Folder #4: "P&S Assoc. 2005 July-Dec"
	Folder #1: "P&S Assoc. 2004 Jan-Jun"
	Folder #2: "P&S Assoc. 2004 July-Dec"
	Folder #7: "P&S Assoc. 2007 Jan-June"
	Folder #11: "P&S Assoc. 2009 Jan-June"
11	P&S BLM Statements, 1993-2002
	Binder #3: "P&S 94"
	Binder #11: "P&S Assoc. 2002"
	Binder #10: "P&S 2001"
	Binder #9: "P&S 2000"
	Binder #8: "P&S 99"
	Binder #7: "P&S 98"
	Binder #6: "P&S 97"
	Binder #4: "P&S 95"
	Binder #2: "P&S 93"
	Binder #1: "P&S A-Z All K-1's"
	Binder #5: "P&S 96"
12	P&S BLM Statements, 2003-2008
	Binder #6: "P&S 2006 Prior Qtrs"
	Binder #5: "P&S 2005"
	Binder #10: "P&S 2008 Current Qtr"
	Binder #9: (unlabeled red binder) (P&S 2008 Prior Qtrs?)
	Binder #8: "P&S 2007 Current Qtr"
	Binder #4: "P&S 2004"
	Binder #7: "P&S 2007 Prior Qtrs"
	Binder #3: "P&S 2004 Prior Qtrs"
	Binder #2: "P&S 2003"

Box No.	Contents
	Binder #1: "P&S 2003 Prior Qtrs"
13	Livingston & Rosen
	Folder #5: "Livingston-Rosen 2007"
	Folder #2: "Livingston/Rosen 2004"
	Folder #1: "Livingston/Rosen 2001, 2002, 2003"
	Folder #8: "IRA 2000 Livingston S Rosen"
	Folder #6: "Livingston-Rosen 2008"
	Folder #4: "Livingston-Rosen 2006"
	Folder #3: "Livingston/Rosen 2005"
	Folder #7: "Livingston-Rosen 2009" (empty)
14	RAI
	Binder #1: "IRA History (RAI)"
15	Misc. Docs.
	S&P, P&S claim docs.
	Folder: "MDS & Assoc. File 2003"
	Folder: "2004, 4th Qtr. Dist. Requests"
	Compact disc: "S&P 2005"
	Transaction Confirmations 1996
	S&P Client & Corresp. Agreements - 1998
	S&P Corresp. - 1993, 1995, 1996
	Post-arrest letters (S&P, P&S, SPJ)
	Financial Statements 2010 (P&S, S&P)
	Folder: "W-2's - 2003 - Kuzy File"
	BB&T bank statements (S&P, P&S) 2012
	Returned mail
	JK Harris info pack
	Folder: "Subscription Agreement Questionnaires (S&P, P&S)"
	Folder: "Mike Kuzy File - 2006"
	Folder: "Mike Kuzy File - 2007"
	P&S deposit slips 1/30/08 - 10/27/08
	P&S deposit slips 3/23/04 - 3/31/05
	P&S deposit slips 12/16/96 - 7/20/98
	P&S deposit slips 11/3/94 - 10/23/96

Box No.	Contents
	S&P deposit slips 12/21/07 - 12/10/08
	S&P deposit slips 10/31/06 - 12/10/07
	S&P deposit slips 4/27/05 - 10/30/06
	S&P deposit slips 3/02 - 10/21/02
	Folder: "SPJ Ltd. Ptshp."
	Miscellaneous mail
	P&S deposit slips 6/1/05 - 1/30/08
16	P&S, S&P, SPJ 1065's & K-1's 2004 to 2012 (less 2011)
	Folder #1: "S&P - 2010 - Tax Return"
	Expanding File #8: "SPJ - 2006 - Tax Return & K-1's"
	Envelope #2: "P&S - 2012 - Tax Return"
	Folder #2: "P&S - 2010 - Tax Return"
	Expanding Pocket #3: "S&P - 2009 - Tax Return"
	Expanding Pocket #2: "P&S - 2008 - Tax Return"
	Expanding Pocket #1: "S&P, SPJ - 2008 - Tax Return"
	Expanding File #11: "SPJ - 2007 - 1065's & K-1's"
	Expanding File #9: "S&P - 2007 - 1065's & K-1's"
	Expanding File #7: "P&S - 2006 - 1065's & K-1's"
	Expanding File #6: "P&S - 2006 - 1065's & K-1's"
	Expanding File #5: "S&P - 2006 - 1065's & K-1's"
	Expanding File #4: "P&S - 2005 - 1065's & K-1's"
	Expanding File #3: "S&P - 2005 - 1065's & K-1's"
	Envelope #1: "P&S, S&P - 2005 - Tax Returns"
	Expanding File #2: "S&P - 2004 - 1065's & K-1's"
	Expanding File #1: "P&S, SPJ - 2004 - 1065's & K-1's"
	Expanding File #10: "P&S - 2007 - 1065's & K-1's"
17	P&S, S&P, SPJ 1065's & K-1's 1993 to 2003
	Expanding Pocket #4: "S&P 1994"
	Expanding Pocket #3: "P&S 1994"
	Expanding Pocket #1: "P&S 1993"
	Expanding Pocket #5: "P&S 1995"
	Expanding Pocket #6: "S&P 1995"
	Expanding Pocket #7: "P&S 1996"

Box No.	Contents
	Folder #1: "Ptrshp Returns 96"
	Expanding Pocket #8: "P&S, S&P 1997"
	Expanding Pocket #9: "P&S Return 98"
	Expanding Pocket #10: "P&S, S&P 1999"
	Expanding Pocket #11: "P&S, S&P 2000"
	Expanding Pocket #2: "S&P 1993"
18	FISERV & RAI - RAI: 1993 to 1999; RAI Qtr Rep 2003-2005; FISERV Qt
	Binder #1: "IRA FISEERV Closed Accounts"
	Expanding File (w/flap): #3: "FISERV Qtr. Rep. 2009"
	Expanding Pocket #3: "RAI Qtr. Rep. 2004"
	Expanding Pocket #4: "RAI Qtr. Rep. 2005"
	Expanding Pocket #5: "FISERV Qtr. Rep. 2006"
	Expanding File (w/flap): #1: "FISERV Qtr. Rep. 2007"
	Expanding File (w/flap): #2: "NTC & Co. Qtr. Rep. 2008"
	Folder #3: RAI - 1997, 1998, 1999
	Folder #2: RAI - 1995, 1996
	Binder #2: "IRA Transfers - IRASI to RAI"
	Expanding Pocket #2: "RAI Qtr. Rep. 2003"
	Expanding Pocket #1: "IRA Packages #1-6 Needed"
	Folder #1: RAI - 1993, 1994