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DATE FILED: 9 1 MAR 2011

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

COMMODITY FUTURES TRADING
COMMISSION,

Plaintiff,

-against-

STEPHEN WALSH, PAUL GREENWOOD,
WESTRIDGE CAPITAL MANAGEMENT, INC.,
WG TRADING INVESTORS, LP, WGIA, LLC,

Defendants,

WESTRIDGE CAPITAL MANAGEMENT
ENHANCEMENT FUNDS INC., WG TRADING
COMPANY LP, WGI LLC, K&L INVESTMENTS,
AND JANET WALSH,

Relief Defendants.

Civil Action No.: 09-CV-1749 (GBD)

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

-against-

WG TRADING INVESTORS, L.P., WG TRADING
COMPANY LIMITED PARTNERSHIP,
WESTRIDGE CAPITAL MANAGEMENT, INC.,
PAUL GREENWOOD, and STEPHEN WALSH

Defendants,

ROBIN GREENWOOD and JANET WALSH

Relief Defendants.

Civil Action No.: 09-CV-1750 (GBD)

ORDER GRANTING MOTION FOR ORDERS ALLOWING CLAIMS AND
APPROVING THE RECEIVER'S PROPOSED INITIAL DISTRIBUTION PLAN

The matter of the Motion for Orders Allowing Claims and Approving the Receiver's Proposed Initial Distribution Plan ("Motion") filed by Robb Evans & Associates LLC as Receiver of WG Trading Company, L.P., WG Trading Investors, L.P., and other related entities ("Receiver") came on for hearing on March 16, 2011, commencing at 10:00 a.m., in Courtroom 21D of the above-entitled Court before the Honorable George B. Daniels, United States District Judge presiding. The appearances of counsel for the Receiver, the Securities and Exchange Commission, the Commodity Futures Trading Commission and other parties in interest were made as noted on the record.

The Court, having read and considered the Motion, and all pleadings and papers filed by the Receiver in support thereof, the distribution proposals and position statements previously filed by the interested investors and other creditors and interested parties, including without limitation the joint statement filed by the plaintiffs, the Securities and Exchange Commission and the Commodity Futures Trading Commission, and the responses, opposition and objections, if any, and final reply papers, if any, filed in connection with the Motion, and having found that due and proper notice of the hearing on the Motion having been given to provide sufficient notice and an opportunity to be heard by the interested parties under the circumstances, and having heard and considered the oral arguments and contentions of counsel, and good cause appearing therefor,

IT IS ORDERED that:

1. The Motion and all relief sought therein is granted in its entirety;
2. Without limiting the generality of the foregoing:
 - A. The claims of investors of WG Trading Company, L.P. ("WGTC") and WG Trading Investors, L.P. ("WGTI") identified in Exhibit 1 to the declaration of Brick Kane (the "Kane Declaration") filed in support of the Motion are hereby allowed in the amount of each such investor's Net Investment as set forth in said Exhibit 1 to the Kane Declaration;
 - B. Thirty days from the date of this order, the Receiver shall make an immediate *pro rata* initial distribution of \$815,000,000 to the current investors of WGTC and WGTI based on their Net Investments, without any Constant Dollar adjustment, in the amounts shown in the "*Pro Rata* Net Investment Distribution" column on Exhibits 1 and 2 to the Kane Declaration, less (i) the

amount to be withheld from the Cooper Industries' ("Cooper") distribution as set forth in paragraph 2.C below, and (ii) less the amount to be reserved for the claim of James L. Carder ("Carder") as set forth in paragraph 2.D below;

C. The claim of Cooper shall not be determined at this time, and the Receiver is authorized to temporarily calculate Cooper's initial distribution based on an outstanding claim of \$35,150,000 to arrive at a *pro rata* net investment distribution amount of \$29,854,769.73, and withhold and retain for later potential distribution to Cooper from that amount the sum of \$21,782,120.82 for an interim distribution to Cooper in the sum of \$8,072,648.91 until the claims against Cooper have been determined. The Receiver shall commence any action against Cooper either by filing a separate lawsuit or by seeking to amend its present lawsuit (captioned *Robb Evans & Associates LLC v. Sun America Life Insurance, et al.*, U.S.D.C., Southern District of New York, Case No. 10-CV-05999-GBD) within 60 days from the date of this Order, and to the extent such lawsuit or motion is not filed in that time frame, Cooper shall thereafter be entitled to the amount withheld from its interim distribution pursuant to this Order;

D. The claims of Carder and Kenneth J. Nodes ("Nodes") shall not be determined at this time, and the Receiver shall withhold potential distributions to Nodes and Carder until further order of the Court pending the Receiver's investigation of said claims. Within 30 days of the date of this order, the Receiver, on the one hand, and Nodes and Carder, on the other hand, shall meet and confer for the purpose of exchanging requests for information and documents relevant to the Receiver's investigation of said claims. The Receiver shall reserve \$500,000 as to Nodes' claim and \$800,000 as to Carder's claim subject to final adjudication of those claims by the Court; and

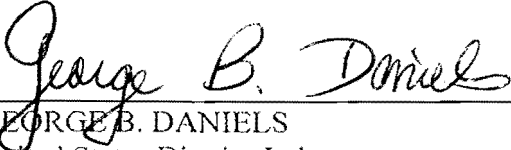
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E. The claims of the trade and other creditors of the Westridge Entities shall not be determined at this time, and the Receiver shall withhold potential distributions to the trade and other creditors of the Westridge Entities until further order of the Court pending the Receiver's investigation of said claims.

Dated: **21 MAR 2011**



GEORGE B. DANIELS
United States District Judge