

JAMES D. SALLAH, ESQ.
Court-Appointed Receiver for
JCS Enterprises Inc., d/b/a JCS Enterprises Services Inc., T.B.T.I. Inc., My Gee Bo, Inc., JOLA Enterprises, Inc. and PSCS Holdings, LLC

3010 NORTH MILITARY TRAIL, SUITE 210
BOCA RATON, FLORIDA 33431
TEL: (561) 989-9080; FAX: (561) 989-9020

January 7, 2019

Re: Claim Form for JCS Enterprises Inc., d/b/a JCS Enterprises Services Inc., T.B.T.I. Inc., My Gee Bo, Inc., JOLA Enterprises, Inc. and PSCS Holdings, LLC

Dear Claimant:

I am writing as the Court-appointed Receiver for JCS Enterprises Inc., d/b/a JCS Enterprises Services Inc. ("JCS"), T.B.T.I. Inc. ("TBTI"), My Gee Bo, Inc. ("Gee Bo"), JOLA Enterprises, Inc. ("JOLA") and PSCS Holdings, LLC ("PSCS"), collectively referred to as the Receivership Entities or Receivership. As you know, you previously submitted a "Proof of Claim Form," thereby making a claim in the Receivership.

I am glad to report that on December 14, 2018, the Court granted my recently-filed Motion to (1) Approve Determination and Priority of Claims, (2) Approve Plan of Distribution, and (3) Establish Objection Procedure (the "Claims Motion") (DE 413). The Order Granting Receiver's Motion to (1) Approve Determination and Priority of Claims, (2) Approve Plan of Distribution, and (3) Establish Objection Procedure (the "Order") (DE 416), as well as the underlying Claims Motion, can be viewed on the Receivership Entities' website located on the Internet at www.jcs-tbtireceivership.com. If you do not have access to the Internet, please promptly contact my office and I will provide a copy of the Order and/or the Claims Motion to you by other means.

The Order granted the Claims Motion, meaning the Court approved of my various recommendations in the Claims Motion. As a reminder, the Claims Motion listed, among other things, the claims that I recommended that the Court accept (and approve payment) and the claims that I recommended that the Court deny (and reject payment, whether in whole or in part, and whether permanently or temporarily). My recommended disposition of your claim was listed by claim number on either Exhibit A, B, C, or D to the Claims Motion. **As a reminder, your claim number is listed again on the bottom right-hand corner of this letter.** The Claims Motion also addressed my recommended procedure for resolving and/or litigating the claims to which I objected and recommended that the Court deny.

Below is the Court-approved procedure if you have an objection to my recommendations in the Claims Motion, whether as to your claim amount, the priority of your claim or otherwise, as follows:

- a) Any claimant that is dissatisfied with my determination of a claim, claim priority, or plan of distribution (collectively, the “Receiver’s Determination”) must serve me (c/o Jeffrey L. Cox, Esq., Sallah Astarita & Cox, LLC, 3010 N. Military Trail, Suite 210, Boca Raton, FL 33431), in accordance with the service requirements of Rule 5 of the Federal Rules of Civil Procedure with a written response within forty-five (45) calendar days from the date of this notice letter. During this 45-day period, each claimant shall have the opportunity to cure the claim deficiency and/or to respond and contest in writing the Receiver’s Determination. **Forty-five (45) calendar days from the date of this letter is February 21, 2019, and therefore February 21, 2019 is the deadline for each claimant’s response to me.**
- b) Claimant objections should not be filed with the Court. Claimant objections shall clearly state the nature and basis of the objection, and provide all supporting statements and documents the claimant wishes me and the Court to consider.
- c) If any claimant wishes to contest the Receiver’s Determination, that claimant’s identity shall then be subject to disclosure in the Court’s record in this case.
- d) If a claimant adequately and timely cures the claim deficiency, or otherwise settles with me, I shall deem the claimant a holder of an allowed claim without further Order from the Court.
- e) If a claimant responds and does not adequately cure the claim deficiency, the claimant’s claim shall be subject to the objection procedure discussed herein.
- f) Failure to properly and timely serve an objection to the Receiver’s Determination shall permanently waive the claimant’s right to object to or contest the Receiver’s Determination, and the final claim amount shall be set as the Recommended Amount of Allowed Claim as set forth in the Exhibits attached to the Claims Motion as approved by the Court. In other words, if a claimant does not respond within the time provided, the Receiver’s Determination as to that claimant shall be deemed sustained and adjudicated with prejudice.
- g) I shall file periodic status reports with the Court as to claimants who have cured, claimants who have responded but have not adequately cured, and claimants who have not responded in any manner (and whose claim shall be treated in accordance with the Receiver’s Determination);

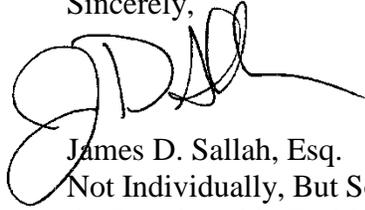
- h) After a claimant's response/objection is served in writing on me, the claimant and I shall have one hundred and twenty (120) calendar days from the date of this notice letter to conduct any discovery permitted under the Federal Rules of Civil Procedure and Local Rules of the Southern District of Florida, including producing documents and taking depositions, file discovery motions (such as motions to compel) and file any dispositive motions (such as motions for summary adjudication of the claim). **One hundred and twenty (120) calendar days from the date of this letter is May 7, 2019, and therefore May 7, 2019 is the deadline for completing the items directly-listed above.**
- i) Pursuant to the executed proof of claim forms, claimants have already submitted to the exclusive jurisdiction of the Court and also have waived the right to a jury trial, and therefore any discovery and/or dispositive motions in regards to objections shall be conducted and resolved by the Court in a summary proceeding. All depositions shall be conducted at my counsel's office: Sallah Astarita & Cox, LLC, 3010 N. Military Trail, Suite 210, Boca Raton, FL 33431.
- j) The Court may make a final claim determination based on the submissions identified above or may set the matter for hearing and, following the hearing, make a final determination on the specific claim. The claimant shall have the burden of proof. I shall provide notice of any hearing to the specific claimant.
- k) A person serving a response/objection to the Receiver's Determination shall be entitled to notice, but only as it relates to adjudication of the particular objection and the claim to which the objection is directed.
- l) I may attempt to settle any claim or objection without further Order from the Court.

Some claim forms have a deficiency that I believe can be easily cured by the claimant, such as providing proof of identity. In addition, many claimants have an incorrect claim amount that may be easily cured by the claimant by simply accepting my Recommended Amount of Allowed Claim. In short, I am hopeful that the 45-day cure period contained in the foregoing process will result in less litigation with claimants.

As I stated in my recent letter dated December 20, 2018, it is still too early to predict when a first distribution/payment will take place. Although the Court has promptly ruled on the Claims Motion, I will not be able to make a first distribution/payment until I finish litigating or resolving the disputed/subordinated claims listed on Exhibits B, C and D to the Claims Motion, and the Court rules on my future separate motion for authorization to make a first distribution/payment.

Please continue to remain patient during this claims process. If you have any questions, please email me at claimsinfo@jcs-tbtireceivership.com or feel free to call my office at (561) 989-9080.

Sincerely,

A handwritten signature in black ink, appearing to read 'JD Sallah', with a long horizontal flourish extending to the right.

James D. Sallah, Esq.

Not Individually, But Solely in His Capacity as Receiver for
the Receivership Entities