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IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

<p>In re:</p> <p>DEE ALLEN RANDALL, et al.,</p> <p>Debtors.</p>	<p>Bankruptcy Case No. 10-37546</p> <p>(Substantively Consolidated with Case Nos. 11-34826, 11-34830, 11-34831, 11-34833 and 11-34834)</p> <p>Chapter 11</p> <p>Honorable Joel T. Marker</p> <p>(Filed via ECF)</p>
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**NOTICE OF FILING OF THE 2014 ANNUAL FINANCIAL STATEMENTS
FOR THE RANDALL VICTIMS PRIVATE ACTIONS TRUST**

Gil A. Miller (the “**Trustee**”), in his capacity as the Trustee of the Randall Victims Private Actions Trust¹ (the “**PAT**”) that was authorized by and subsequently created pursuant to the Confirmed Plan (as defined below) and the Confirmation Order (as defined below), through

¹ The Trustee is also the post-confirmation Trustee of the substantively consolidated and reorganized Chapter 11 estate of Dee Allen Randall, Horizon Auto Funding, LLC, Independent Commercial Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc., and Horizon Financial & Insurance Group Inc. (the “**Reorganized Debtors**”).

counsel, hereby files this *Notice of Filing of the 2014 Annual Financial Statements for the Randall Victims Private Actions Trust* (the “**Notice**”).

1. Dee Allen Randall (“**Randall**”), a Chapter 11 debtor, commenced Chapter 11 Case No. 10-37546 (the “**Randall Case**”) on December 20, 2010 (the “**Randall Petition Date**”) by filing a voluntary Chapter 11 petition for relief with the Bankruptcy Court.

2. As of September 29, 2011, Randall owned and was the president or manager, as the case may be, of each of Horizon Auto Funding, LLC, Independent Commercial Lending, LLC, Horizon Financial Center I, LLC, Horizon Mortgage and Investment Inc., and Horizon Financial & Insurance Group Inc. (collectively the “**Corporate Debtors**”).

3. On September 29, 2011, an Order was entered by the Bankruptcy Court approving the appointment of the Trustee in the Randall Case. [Docket 247]

4. On October 12, 2011 (the “**Corporate Debtors Petition Date**”), the Trustee, in his capacity as Chapter 11 Trustee in the Randall Case, and therefore the authorized representative of each of the Corporate Debtors, caused a voluntary Chapter 11 petition for relief to be filed for each of the Corporate Debtors (the “**Corporate Debtor Cases**”).

5. On January 27, 2012, the Bankruptcy Court entered its Order (the “**Consolidation Order**”) [Docket 449] substantively consolidating the separate bankruptcy estates of each of the Debtors (the “**Consolidated Estate**”), with the Corporate Debtor Cases being consolidated with and into the Randall Case.

6. The Trustee filed his *Chapter 11 Trustee’s Liquidating Plan of Reorganization Dated September 9, 2013* (the “**Confirmed Plan**”) on September 11, 2013 [Docket 1268].

Capitalized terms that are not defined in this Notice shall have the meanings given to them in the Confirmed Plan.

7. On October 28, 2013, the Bankruptcy Court entered its *Order Confirming the Chapter 11 Trustee's Liquidating Plan of Reorganization Dated September 9, 2013* [Docket No. 1367] (the "**Confirmation Order**").

8. The Confirmed Plan became effective on November 27, 2013 (the "**Plan Effective Date**"), which was also the effective date for the creation of the PAT.

9. Pursuant to Article 6.9 of the Confirmed Plan, on the Plan Effective Date, the PAT was established pursuant to the terms of the Private Actions Trust Agreement (the "**PAT Agreement**") (a copy of the PAT Agreement is attached as Exhibit A to the Confirmed Plan) to pursue "**Victim Causes of Action**" (as defined in the Confirmed Plan) that have been assigned to the PAT, and to receive, hold, liquidate, and distribute the proceeds of recoveries on the Victim Causes of Action on the terms set forth in the PAT Agreement to those Persons who have assigned their Victim Causes of Action to the PAT pursuant to the provisions of the Confirmed Plan and the PAT Agreement, or otherwise (collectively defined as the "**Assignors**").

10. Section 6.1(a) of the PAT Agreement requires the Trustee to prepare, "not less than annually, financial statements of the Private Actions Trust, to be delivered to the Private Actions Trust Beneficiaries together with annual income tax reporting of the Private Actions Trust." Section 6.1(b) then states that "[i]f necessary and appropriate, within ten (10) Business Days after the end of the relevant report preparation period, the Private Actions Trustee shall cause any information reported pursuant to Section 6.1(a) to be mailed to the Private Actions Trust Beneficiaries or posted on the website outlined in Section 6.1(c) below, and to be filed with the Bankruptcy Court." Section 6.1(c) of the PAT Agreement states that "[t]he Private Actions Trustee may post any report required to be provided under this Section 6.1 on a website

maintained by the Private Actions Trustee in lieu of actual notice to the Private Actions Trust Beneficiaries (unless otherwise required by law).”

11. Copies of the PAT’s annual financial statements for 2014 are attached hereto as Exhibit A.

12. The Trustee did not prepare an income tax return for the PAT for the 2013 tax year because the PAT did not meet the Internal Revenue Service filing requirements during that tax year. It also appears that the PAT does not meet the Internal Revenue Service filing requirements for the 2014 tax year, so there will be no filed PAT income tax returns until there is a filing in 2016 covering the 2015 tax year.

13. Consistent with the provisions of Section 6.1(c) of the PAT Agreement, the Trustee has also posted the PAT’s 2014 annual financial statements on the Trustee’s website at www.deerandallbankruptcy.com under the tab “Private Actions Trust,” in lieu of mailing the annual financial statements to all of the Private Actions Trust Beneficiaries.

DATED this 9th day of July, 2015.

RAY QUINNEY & NEBEKER P.C.

/s/ Douglas M. Monson
Michael R. Johnson
Douglas M. Monson
*Attorneys for Gil A. Miller, Trustee of the
Randall Victims Private Actions Trust*

1335629.01/dmm/rqn

CERTIFICATE OF SERVICE

I hereby certify that on July 9, 2015, the foregoing **NOTICE OF FILING OF THE 2014 ANNUAL FINANCIAL STATEMENTS FOR THE RANDALL VICTIMS PRIVATE ACTIONS TRUST** was electronically filed and therefore served via the Court's electronic noticing system on all electronic filing users in this case, which includes the following who have requested notice after September 9, 2013:

James W. Anderson
Clyde Snow & Sessions
201 South Main Street, Suite 1300
Salt Lake City, UT 84111

George W. Pratt
Jones Waldo Holbrook & McDonough
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36 South State Street, Suite 1900
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M. Darin Hammond
SMITH KNOWLES, P.C.
2225 Washington Blvd., Suite 200
Ogden, UT 84401

I further hereby certify that on July 9, 2015, copies of the foregoing **NOTICE OF FILING OF THE 2014 ANNUAL FINANCIAL STATEMENTS FOR THE RANDALL VICTIMS PRIVATE ACTIONS TRUST** were served via first class mail, postage prepaid, on the following:

Judith W. Miller
207 Jacob Ryan Ct
Brandon, FL 33510

Dee Allen Randall
1376 Golden Circle Dr.
Kaysville, UT 84037

/s/ Tricia Pahl

EXHIBIT "A" TO NOTICE OF FILING OF THE 2014 ANNUAL FINANCIAL STATEMENTS FOR THE RANDALL VICTIMS PRIVATE ACTIONS TRUST

Randall Victims Private Actions Trust
In re: Substantively Consolidated Bankruptcy Estate of Dee A. Randall (Bankruptcy Case #10-37546)
Unaudited Balance Sheet
As of December 31, 2014
Cash Basis

ASSETS

Current Assets:		
Cash	\$	152
Accounts Receivable		<u>-</u>
Total Current Assets		\$ <u>152</u>
Other Assets:		
Interest in the Adversary Proceedings and Potential Monetary Recoveries from the Adversary Proceedings		<u>Unknown</u>
Total Other Assets		\$ <u>-</u>
TOTAL ASSETS		\$ <u><u>152</u></u>

LIABILITIES

Current Liabilities:		
Loan from Dee A. Randall Bankruptcy Estate	\$	<u>25,000</u>
Total Liabilities		\$ <u>25,000</u>

VICTIM'S EQUITY

Victim Claims:		
Victim Claims Distributions	\$	<u>-</u>
Total Victims Claims:		\$ <u>-</u>
Retained Earnings (Deficit)		<u>(24,848)</u>
TOTAL VICTIM'S EQUITY		\$ <u>(24,848)</u>
TOTAL LIABILITIES AND VICTIM'S EQUITY		\$ <u><u>152</u></u>

** SEE NOTES TO THE FINANCIAL STATEMENTS **

Randall Victims Private Actions Trust
In re: Substantively Consolidated Bankruptcy Estate of Dee A. Randall (Bankruptcy Case #10-37546)
Unaudited Income Statement
For the Period January 1, 2014 to December 31, 2014
Cash Basis

Gross Operating Revenue	\$	-			
Less: Discounts, Returns and Allowances		-			
 Total Revenue				\$	-
 Operating Expenses:					
Accountant Fees & Expenses		-			
Attorney Fees & Expenses		24,848			
Consulting Fees & Expenses		-			
Trustee Fees & Expenses		-			
 Total Operating Expenses					24,848
 Operating Income (Loss)					(24,848)
 Interest Expense					-
 Net Operating Income (Loss)					(24,848)
 Non-operating Income and Expenses:					
Interest Income					-
Other Income					-
 Net Non-Operating Income / (Expense)					-
 Net Income (Loss) Before Income Taxes					(24,848)
 Federal and State Income Tax (Expense) Benefit					-
 NET INCOME (LOSS)				\$	(24,848)

** SEE NOTES TO THE FINANCIAL STATEMENTS **

Randall Victims Private Actions Trust
In re: Substantively Consolidated Bankruptcy Estate of Dee A. Randall (Bankruptcy Case #10-37546)
Notes to the Financial Statements
As of December 31, 2014
Cash Basis

Note 1 - Accounting Basis

These financial statements were prepared on a cash basis using cash ledgers provided by the Trustee of the Randall Victims Private Actions Trust.

Note 2 - Other Assets

The balance sheet reports an interest in the adversary proceedings and potential monetary recoveries from adversary proceedings. The value of the adversary proceedings was unknown as of December 31, 2014.

Note 3 - Current Liabilities

During the year the Trustee, Gil A. Miller, entered into a promissory note with the Dee A. Randall Bankruptcy Estate. The note was consummated to pay certain professional fees of the Randall Victims Private Actions Trust. The maturity date of the note is thirty days after the holder makes demand for payment and interest free.

Note 4- Income Taxes

No income tax benefit (expense) has been attributed to the trust in 2014. The filing of the tax returns is currently on extension. Should the trust meet filing requirements, an income tax return will be prepared. The Trustee does not believe any income tax will be owed in 2014.