

**IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA
CIVIL DIVISION**

STATE OF FLORIDA
OFFICE OF FINANCIAL REGULATION,

Plaintiff,

v.

CASE NO.: 50-2021-CA-008718-XXXX-MB

NATIONAL SENIOR INSURANCE, INC.
D/B/A SEEMAN HOLTZ,
MARSHAL SEEMAN,
CENTURION INSURANCE SERVICES
GROUP, LLC, BRIAN J. SCHWARTZ,
EMERALD ASSETS 2018, LLC,
INTEGRITY ASSETS 2016, LLC,
INTERGRITY ASSETS, LLC,
PARA LONGEVITY 2014-5, LLC,
PARA LONGEVITY 2015-3, LLC,
PARA LONGEVITY 2015-5, LLC,
PARA LONGEVITY 2016-3, LLC,
PARA LONGEVITY 2016-5, LLC,
PARA LONGEVITY 2018-3, LLC,
PARA LONGEVITY 2018-5, LLC,
PARA LONGEVITY 2019-3, LLC,
PARA LONGEVITY 2019-5, LLC,
PARA LONGEVITY 2019-6, LLC,
PARA LONGEVITY VI, LLC,
SH GLOBAL, LLC N/K/A PARA
LONGEVITY V, LLC, ALTRAI GLOBAL,
LLC A/K/A ALTRAI HOLDINGS, LLC,
VALENTINO GLOBAL HOLDINGS, LLC,
AMERITONIAN ENTERPRISES, LLC,
SEEMAN-HOLTZ CONSULTING CORP.,
CENTURION ISG Holdings, LLC,
CENTURION ISG Holdings II, LLC,
CENTURION ISG (Europe) Limited,
CENTURION ISG SERVICES, LLC,
CENTURION ISG FINANCE GROUP, LLC,
CENTURION FUNDING SPV I LLC,
CENTURION FUNDING SPV II LLC,
GRACE HOLDINGS FINANCIAL, LLC,
PRIME SHORT TERM CREDIT INC.,

Defendants.

THE ESTATE OF ERIC CHARLES HOLTZ,
SEEMAN HOLTZ PROPERTY AND CASUALTY, LLC
F/K/A SEEMAN HOLTZ PROPERTY AND CASUALTY,
INC., SHPC HOLDINGS I, LLC,

Relief Defendants.

**ORDER GRANTING RECEIVER’S MOTION FOR (I) ORDER RELIEVING
RECEIVER FROM TAX OBLIGATIONS, (II) DECLARATION OF CONSTRUCTIVE
TRUST OVER RECEIVERSHIP ASSETS, AND (III) DECLARATION OF
SATISFACTION OF 31 U.S.C. § 3713(b)**

THIS MATTER came before the Court on January 11, 2024, at 8:45 a.m., upon the *Receiver’s Motion for (I) Order Relieving Receiver From Tax Obligations, (II) Declaration of Constructive Trust Over Receivership Assets, and (III) Declaration of Satisfaction of 31 U.S.C. § 3713(b)* (the “Motion”). The Court, having considered the Motion and the argument of counsel, and being otherwise fully advised in the premises, does

ORDER as follows:

1. The Motion is **GRANTED**.
2. The Receiver¹ is hereby released from any obligation to prepare and file tax returns or tax filings for any Receivership Defendant and from any claim or assessment for pre-Receivership and Receivership taxes, penalties, interest or otherwise, as to the Receivership Defendants.
3. The assets of the Receivership Estate recovered and held by the Receiver shall be held in a constructive trust for the victims of the SH Enterprise.
4. The Receiver has met the demands of 31 U.S.C. § 3713(b), and shall not be subject to any personal liability for the payment of taxes, penalties, or interest thereon for the Receivership Defendants or on funds recovered by the Receiver.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed in the Motion.

5. Neither the Receiver nor the receivership estate shall be obligated to pay for the preparation or filing of tax returns, Form K-1s, Form 1099s, Form W-2s or any other tax-related matters, including but not limited to the preparation of amendments to prior years' tax returns, or to satisfy any assessments, penalties, liabilities or obligations of the Receivership Defendants.

6. The Receiver is hereby released from any administrative obligations or liabilities, including but not limited to claims for indemnification from any Receivership Defendant or other Defendant, or any affiliate, manager, member, officer, director, owner or agent thereof arising from fees, fines, assessments, penalties, claims, or other obligations of or against the Receivership Defendants.

7. This Order does not modify any obligations of the Defendants or the Receivership Defendants or any other party in this case.

8. Except as otherwise stated herein, this Order does not modify the Receiver's duties and authority granted by this Court.

9. This Court reserves jurisdiction over any and all matters, issues and/or controversies arising from or related to the administration of the receivership by the Receiver.

DONE AND ORDERED in Chambers, at West Palm Beach, Florida this 11th day of January, 2024.



502021CA008718XXXXMB 01/11/2024
Bradley G. Harper, Circuit Judge
ADMINISTRATIVE OFFICE OF THE COURT

502021CA008718XXXXMB 01/11/2024
Bradley G. Harper
Circuit Judge

BRADLEY HARPER
Circuit Court Judge

Copies to: Counsel of Record and Corporate Monitor

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