THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS SUPERIOR COURT

Docket No. 08-E-0053

In the Matter of the Liquidation of
Noble Trust Company

LIQUIDATOR'S MOTION FOR APPROVAL OF
SETTLEMENT WITH WALTER GORHAM

Glenn A. Perlow, Bank Commissioner for the State of New Hampshire, in his capacity as liquidator (the "Liquidator") of Noble Trust Company and Aegean Scotia Holdings, LLC ("Noble Trust" and "Aegean Scotia," respectively), by his attorneys, the Office of the Attorney General and Sheehan Phinney Bass + Green, Professional Association, moves for the entry of an order approving a Settlement Agreement and Mutual Release by and between the Liquidator and Walter Gorham (the "Settlement Agreement").[1] This Motion is supported by the Affidavit of Robert A. Fleury dated February 21, 2014 (the "Fleury Affidavit") and the Confidential Affidavit of Robert Fleury dated February 21, 2014. In support of this Motion, the Liquidator states as follows:

1. In 2003, Noble Trust was organized and chartered under the laws of the State of New Hampshire as a non-depository banking corporation, and subject to regulation by the New Hampshire Banking Department (the "Banking Department").

2. As a result of irregularities discovered by the Banking Department's 2008 examination of Noble Trust, on February 11, 2008, Commissioner Peter Hildreth commenced a

[1] In accordance with the Court's Order Establishing Settlement Agreement Review Procedures dated December 5, 2012, a redacted copy of the Settlement Agreement is attached hereto as Exhibit A and the unredacted Settlement Agreement has been submitted to the Court with the Confidential Affidavit of Robert A. Fleury dated February 21, 2014. Parties wishing to review the unredacted Settlement Agreement may do so by contacting the Office of the Liquidator and following the Court approved procedures, including the execution of a confidentiality agreement.

liquidation proceeding by filing a Verified Petition for Liquidation (the "Liquidation Petition") in this Court, seeking the appointment of a liquidator for Noble Trust pursuant to RSA 395:1, as well as related injunctive relief against Noble Trust pending the Court's ruling on the Liquidation Petition (the "Liquidation Proceeding").

3. On March 27, 2008, this Court entered an order (the "Liquidation Order") appointing Commissioner Hildreth as liquidator of both Noble Trust and its parent company, Aegean Scotia. The Liquidator is the duly appointed successor liquidator of Noble Trust and Aegean Scotia by order of this Court dated February 1, 2013.

4. Colin P. Lindsey ("Lindsey") was the president of Noble Trust and chairman of its board of directors. Fleury Affidavit, ¶ 3. During the course of its business, Noble Trust solicited and received funds from both new and existing clients. Id. Noble Trust's clients' funds were maintained as individual management accounts or individual retirement accounts established for the benefit of those clients, or held in charitable trusts for which Noble Trust clients were both the grantors and beneficiaries during their lives. Id.

5. Between June 2004 and September 2007, Noble Trust (acting as a trustee under its clients' trusts) invested approximately $15 million in an entity known as Sierra Factoring, LLC ("Sierra"). Fleury Affidavit, ¶ 4. Based upon information available to the Liquidator, the $15 million investment in Sierra became substantially or entirely worthless, a fact that Lindsey did not disclose to Noble Trust's clients. Id.

6. Instead, Lindsey attempted to conceal the loss from Noble Trust's clients and other parties in interest (including the Banking Department) through a fraudulent and illegal Ponzi scheme. Fleury Affidavit, ¶ 5. In 2006 and 2007, Sierra stopped paying monthly "interest" payments to Noble Trust, which had until that time, been paid to Noble Trust clients invested in

Sierra. Id. To make the monthly payments its clients were accustomed to, Noble Trust began using, among other sources, money from newer investors to make the monthly payments. Id. Noble Trust also used funds from newer investors to repay older investors' principal investment in Sierra. Id.

7. One of the methods Lindsey used to try to generate the necessary income to conceal the Sierra losses was by dealing in certain high-premium, high-value life insurance policies. Fleury Affidavit, ¶ 6. Lindsey hoped (1) to receive large commissions that insurers paid to brokers or agents that successfully sent the insurers an applicant for which a policy was issued, and (2) to sell the insurance policies on the secondary market. Id. To succeed in this plan, Lindsey needed a ready source of applicants for insurance policies who would agree in advance to sell their interests in the policies to Noble Trust. Id. Lindsey turned to a network of people, including defendant Gorham, to find such applicants. Id.

8. The Liquidator is in the process of marshaling the assets of Noble Trust in order to maximize the value of the liquidation of Noble Trust for the benefit of creditors. Among his other powers, the Liquidator is authorized to assert any claims that may be brought by or on behalf of Noble Trust or Aegean Scotia.

9. The Liquidator commenced litigation in this Court against various individuals and entities involved in the insurance policy scheme, including Walter Gorham and other defendants, in Hildreth v. Marino et al., Docket No. 217-2010-CV-00175 (the "Action"). Fleury Affidavit, ¶ 8. Pursuant to the Action, the Liquidator alleges certain unjust enrichment, Racketeer Influenced and Corrupt Organizations Act, civil conspiracy, aiding and abetting a breach of fiduciary duty, and indemnification claims against Gorham and other defendants who, among other things,

encouraged and assisted prospective insurance applicants to falsify financial and other application materials in order to qualify for the insurance policies. Id.

10. The Liquidator has reached a settlement with defendant Walter Gorham. Under the Settlement Agreement, Gorham has agreed to pay a confidential sum to the Liquidator (the "Settlement Funds"), to be paid in 24 monthly payments commencing on March 1, 2014. The Liquidator has agreed to hold in an escrow account all payments made by Gorham pending approval of the Settlement Agreement by this Court. Upon Court approval, the payments held in escrow and all subsequent payments will be become part of the liquidation estate to be distributed or used by the Liquidator as appropriate. To secure the satisfaction of Gorham's obligation to timely pay the Settlement Funds, the Liquidator and Gorham shall file a Stipulation to Judgment and Periodic Payments (the "Stipulation"), a redacted copy of which is attached to the Settlement Agreement.[2] If the Liquidator is required to enforce the Stipulation, (i) Gorham shall pay the Liquidator's fees incurred in the enforcement proceeding, and (ii) the Liquidator may seek payment of the full amount of the stipulated judgment.

11. Pursuant to the Settlement Agreement, the Liquidator and Gorham shall mutually release each other from any and all claims, including those that arise out of or relate in any way to the Action, the claims in the Writ of Summons, or related transactions. Without limiting the generality of the release, Gorham specifically waives any and all claims or proofs of claims (and the right to file or amend any claims or proofs of claims) in the Liquidation Proceeding.

12. By its terms, the Settlement Agreement will become void unless approved by a final order of the Court. The Court's order shall become final on the date that is shall have

[2] Because of the confidential payment terms, the unredacted Stipulation shall be filed under seal with the Court upon Court approval of the Settlement Agreement.

become non-appealable or, in the event of an appeal(s), on the date that it has been affirmed after all appeals therefrom have been exhausted.

13. The Liquidator believes the Settlement Agreement is fair, reasonable and adequate, and is the result of arms-length negotiations. In order to avoid the additional time, expense, and resources that continued litigation of the Action and any subsequent collection proceedings against Gorham would undoubtedly consume, and the attendant uncertainty of outcome associated with such litigation, the Liquidator negotiated the Settlement Agreement, which by its terms does not become effective unless and until it is approved by this Court.

14. The Settlement Agreement maximizes the value of the liquidation of Noble Trust by relieving further costs and potential risk of continued litigation with Gorham, and provides for, among other things, (i) Gorham's stipulation to judgment, eliminating any need for pre-judgment litigation if Gorham were to default on any of the agreed monthly payments, (ii) Gorham's agreement to pay the Liquidator's legal fees incurred in enforcing the stipulated judgment if necessary, and (iii) release of any and all of the claims in the Liquidation Proceeding that Gorham filed or could have filed.

15. The Liquidator therefore believes that entering into the Settlement Agreement is an appropriate and prudent exercise of the Liquidator's judgment, and that the settlement resolves the pending disputes with Gorham in the Action on terms that are advantageous to the liquidation of Noble Trust and Noble Trust creditors.

16. Accordingly, the Liquidator believes that approval of the Settlement Agreement is in the best interests of Noble Trust, its creditors, and all parties in interest. See In re Liquidation of The Home Ins. Co., 154 N.H. 472, 489-90 (2006).

17. Gorham assents to the relief sought herein.

WHEREFORE, the Liquidator requests that the Court (i) enter an order, in substantially the same form submitted herewith as Exhibit B, granting the Motion and approving the Settlement Agreement, and (ii) grant such other and further relief as is just.

Respectfully submitted,

Dated: February 27, 2014

GLENN A. PERLOW, BANK COMMISSIONER OF THE STATE OF NEW HAMPSHIRE, AS LIQUIDATOR OF NOBLE TRUST COMPANY

By his attorneys,

ANN M. RICE, DEPUTY ATTORNEY GENERAL

Peter C.L. Roth (NH Bar 14395)
Senior Assistant Attorney General
NEW HAMPSHIRE DEPARTMENT OF JUSTICE
33 Capitol Street
Concord, N.H. 03301-6397
(603) 271-3679

-and-

SHEEHAN PHINNEY BASS + GREEN PROFESSIONAL ASSOCIATION

Christopher M. Candon (NH Bar 21243)
Courtney H.G. Herz (NH Bar 17114)
1000 Elm Street, P.O. Box 3701
Manchester, NH 03105-3701
(603) 627-8168

EXHIBIT A

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

This Settlement Agreement and Mutual Release of claims (hereinafter "**Agreement**") is made and entered effective February 19, 2014, by and between Glenn A. Perlow, Bank Commissioner for the State of New Hampshire, as Successor Liquidator for Noble Trust Company and Successor to the Rights of Balcarres Group, LLC (hereinafter the "**Liquidator**") and Walter Gorham (hereinafter "**Gorham**") (collectively, the Liquidator and Gorham are referred to herein as the "**Settling Parties**").

1. Recitals. This Agreement is made with reference to the following facts:

There is now pending in the Merrimack County New Hampshire Superior Court a civil action involving, among others, the Settling Parties (hereinafter the "**Litigation**") brought by the Liquidator. The action is entitled Peter C. Hildreth v. Gerald Marino et al., Docket No. 217-2010-CV-00175. Gorham is a defendant in the Litigation.

Gorham has demonstrated to the Liquidator that he has an inability to pay more than [redacted] per month in connection with resolving the Litigation.

The Settling Parties desire to fully and finally compromise and settle the above controversies and all other potential controversies related in any way to any and all claims either party has against one another as of the date of this Agreement.

NOW, THEREFORE, the Settling Parties mutually agree as follows:

2. Stipulation to Judgment and Periodic Payments. Upon execution of this Agreement, Gorham shall execute a Stipulation to Judgment and Periodic Payments in the form attached hereto as Exhibit A. Timely payment of all the monthly payments outlined in that Stipulation shall constitute full and final settlement of all claims related to or arising from the Litigation. The Liquidator will hold in escrow any monthly payments made until this Agreement is approved by the Court, as set forth in paragraph 8 below.

3. Gorham's Representations. Gorham represents and warrants to the Liquidator that the Financial Affidavit dated October 30, 2013 (the "**Financial Affidavit**"), and other financial documents (collectively, the "**Financial Disclosure**") sent to the Liquidator's counsel that same day are true and accurate in all respects. Gorham represents and warrants that the Financial Affidavit is also complete in all respects.

Gorham also represents and warrants to the Liquidator that Affidavit dated January 15, 2014 regarding the amount of money he received as a result of his involvement in the matters that are the subject of the Litigation (the "**Gorham Affidavit**") is complete, true, and accurate.

Gorham understands that the Liquidator has relied on the Financial Disclosure and Gorham Affidavit in reaching this settlement and that the Liquidator's agreement to settle this matter on the terms outlined herein is specifically predicated on the accuracy and completeness

of that information. The representations contained therein are specifically incorporated herein by reference.

4. Release of Gorham by the Liquidator. For good and valuable consideration, the receipt of which is hereby acknowledged, the Liquidator does hereby release, remise and forever discharge Gorham, his agents, employees and insurer(s), from any and all claims, causes of action, rights, obligations, debts, liabilities, accounts, damages, contracts, losses, injuries and expenses of every kind and nature whatsoever by statute or at common law, whether known or unknown, foreseen or unforeseen, patent or latent, suspected or unsuspected, which the Noble Trust Company and Balcarres Group LLC previously had, currently have or may have (from the beginning of the world through the date of the signing of this Agreement), in anyway arising from, relating to, or based upon any cause, matter or reason whatsoever, including, but not limited to, any and all claims, causes of action, rights, obligations, debts, liabilities, liens, damages, losses and expenses arising from, relating to or in any manner connected with, directly or indirectly, the Litigation and/or with respect to the facts and matters set forth in, or which were capable of assertion in, the Litigation except as to the rights and agreements set forth in this Agreement and except as to those based on material inaccuracies in the Financial Disclosure and/or Gorham Affidavit. Gorham acknowledges that the Liquidator has relied upon the accuracy of the Financial Disclosure and the Gorham Affidavit in entering into this Agreement.

5. Release of the Liquidator by Gorham. For good and valuable consideration, the receipt of which is hereby acknowledged, Gorham does hereby release, remise and forever discharge the Liquidator, the Liquidation Estate, Noble Trust Company, Balcarres Group LLC, Aegean Scotia, and any of their agents, employees and insurer(s), from any and all claims, causes of action, rights, obligations, debts, liabilities, accounts, damages, contracts, losses, injuries and expenses of every kind and nature whatsoever by statute or at common law, whether known or unknown, foreseen or unforeseen, patent or latent, suspected or unsuspected, which Gorham previously had, currently has or may have (from the beginning of the world through the date of the signing of this Agreement), arising from, relating to, or based upon any cause, matter or reason whatsoever, including, but not limited to, any and all claims, causes of action, rights, obligations, debts, liabilities, liens, damages, losses and expenses arising from, relating to or in any manner connected with, directly or indirectly, the Litigation and/or with respect to the facts and matters set forth in, or which were capable of assertion in, the Litigation except as to the rights and agreements set forth in this Agreement.

Without in any way limiting the generality of the foregoing, Gorham specifically waives any and all claims or proofs of claims (and the right to file or amend such claims or proofs of claims) in the matter docketed in the Merrimack Superior Court as "In the Matter of the Liquidation of Noble Trust Company" (Case No. 08-E-0045) (the "Liquidation Proceeding"). Gorham further agrees not to object to any settlement between the Liquidator and any other party that pertains to any insurance policy for which Gorham was the insured or had any role in procuring.

6. No Assignment of Released Claims. Each of the Settling Parties represents and warrants to the other that they are the owner of and have not hereto assigned or transferred or purported to assign or transfer to any person, firm, or corporation any claim, demand, right, damage, liability, debut, account, action, cause of action, or any other matter herein released.

7. Denial Of Liability. The giving of the consideration specified herein effects the settlement of the matters released herein. Neither the giving of said consideration or anything contained herein shall be construed as an admission by any party to this Agreement, or their heirs, assigns, successors, representatives, agents, officers, directors, or shareholders of the validity of the claims or defenses of any other party to this Agreement.

8. Court Approval. The Settling Parties acknowledge and agree that this Agreement will become void unless it is approved by the Court overseeing the Liquidation Proceeding. Therefore, after this Agreement is fully executed, the Liquidator will file a Motion to Approve this Settlement in accordance with such confidentiality procedures as outlined in paragraph 9 below. Gorham hereby indicates his assent to such Motion to Approve this Settlement and agrees that, to the extent necessary, he will cooperate in preparing any supporting pleadings and presenting argument. Should the Court deny the Motion to Approve, this Agreement shall be void and have no further force and effect and the Liquidator shall return any monthly payments previously made to Gorham.

9. Confidentiality. This Agreement, the settlement contained herein and the terms thereof shall be confidential and shall not be disclosed except as required by law; an order of the court; or state or federal tax, probate, or other legal reporting or accounting requirement; or to enforce the provisions of this Agreement. Gorham acknowledges that it will be necessary for the Liquidator to disclose this Agreement when filing with the Court the pleadings necessary to secure approval of this Agreement. The Liquidator has obtained an order permitting this Agreement to be filed under seal as to the settlement consideration and payment terms for this Agreement, and that conditions disclosure of the amount of the settlement consideration and payment terms on compliance with such confidentiality obligations as set forth in the order described in this sentence. No action taken in compliance with that order will be considered a violation of this provision.

The parties acknowledge and agree that, in the event of a breach of this confidentiality provision, the damages would be uncertain in amount and/or difficult to prove. The parties acknowledge and agree that if Gorham breaches this confidentiality provision, he will tender the amount of [redacted] to the Liquidator in payment of liquidated damages. The parties acknowledge and agree that the amount of liquidated damages set forth herein is reasonable and is not greatly disproportionate to the presumable loss or injury. This provision for liquidated damages shall not preclude non-monetary injunctive relief in a court of competent jurisdiction.

10. Binding Effect. This Agreement, and all covenants and releases set forth herein, shall be binding upon and shall inure to the benefit of the Settling Parties, their legal successors, heirs, assigns, partners, representatives, agents, attorneys, officers, directors, members and shareholders.

11. Governing Law. This Agreement shall be construed in the accordance with, and be deemed governed by, the laws of the State of New Hampshire.

12. Filing of Stipulation. Within ten days of Liquidator's counsel's receipt of the Court's approval of this Agreement, the Liquidator shall cause its counsel to file the Stipulation

to Judgment and Periodic Payments with the Merrimack County Superior Court with regard to the Litigation. Said filing will be made under seal.

13. Costs and Fees. Each party will bear its own costs and expenses, including attorneys' fees, incurred in connection with the Litigation and controversies specifically identified herein.

14. Representations and Warranties.

Each of the Settling Parties represents and warrants as follows, which representations and warranties shall survive the execution and delivery of this Agreement:

a. Each party has received or has had the opportunity to receive independent legal advice from attorneys of its choosing with respect to the contents and advisability of making this Agreement;

b. Neither party executing this Agreement has relied upon any statement, representation or promise, oral or written, of any other party of this Agreement except as expressly set forth herein;

c. No representation, warranty, promise or condition, whether written or oral, that is not specifically incorporated herein, shall be binding upon any party hereto; and,

d. Each party executing this Agreement has the authority to do so.

15. Entire Agreement. The undersigned each acknowledge and represent that no promise or representation not contained or referred to in this Agreement, or any exhibit hereto, has been made to them and that this Agreement, together with any exhibits hereto, contains the entire understanding between the parties and contains all terms and conditions pertaining to the within compromise and settlement of the dispute referenced herein. The undersigned further acknowledge that the terms of this Agreement are contractual and not a mere recital.

16. Amendments. This Agreement cannot be modified or amended in any way, except by one or more writings signed by the party to be charged herewith.

17. Counterparts. This Agreement may be executed in any number of counterparts, each of which so executed shall be deemed to be an original and such counterparts shall together constitute one and the same agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals as of the date first above written.

GLENN A. PERLOW, BANK COMMISSIONER FOR THE STATE OF NEW HAMPSHIRE, as Successor Liquidator for Noble Trust Company and as Successor to the Rights of Balcarres Group, LLC

Dated:_____ By:_____

WALTER GORHAM

Dated: January 15, 2014 By:_____

GLENN A. PERLOW, BANK COMMISSIONER
FOR THE STATE OF NEW HAMPSHIRE, as
Successor Liquidator for Noble Trust Company and
as Successor to the Rights of Balcarres Group, LLC

Dated: 2/19/14

By: _____

WALTER GORHAM

Dated: _____

By: _____

EXHIBIT A

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS SUPERIOR COURT

No. 217-2010-CV-00175

PETER C. HILDRETH, BANK COMMISSIONER FOR THE STATE OF NEW HAMPSHIRE,
as Liquidator for Noble Trust Company and
as Successor to the rights of Balcarres Group LLC
v.

GERALD MARINO; 450 4TH AVENUE REVOCABLE TRUST; VERNON MORGAN; MORGAN MARIN LLC; CLIFTON MARSHALL; TROY JESTER; RICHARD TRUESDALE; JOHN MCHALE; WALTER GORHAM; WAYNE ADAMS; CREST BLUE CAPTIAL LLC; LUXURY REAL ESTATE AND INSURANCE LLC; D.P. RAMSBURG ACCOUNTING SERVICE, and EUGENIO GONZALEZ CORDONA

STIPULATION TO JUDGMENT AND PERIODIC PAYMENTS

The parties hereby stipulate as follows:

1. Judgment may be entered against Defendant Walter Gorham (the "Defendant") in favor of Glenn A. Perlow, Bank Commissioner for the State of New Hampshire, in his capacity as Liquidator of Noble Trust Company (the "Liquidator" or "Plaintiff" and "Noble Trust," respectively), in the amount of [redacted].

2. The Defendant has the present ability to pay and, therefore, shall pay [redacted] to the Plaintiff on February 1, 2014, and every month thereafter for [redacted].

[redacted]

4. If the Plaintiff is forced to enforce this Stipulation, the Defendant shall pay the Plaintiff's legal fees incurred to do so. [redacted]

Glenn A. Perlow, Bank Commissioner
For the State of New Hampshire, as
Successor Liquidator for Noble Trust Company and
As Successor to the Rights of Balcarres Group, LLC

By: _____

Dated: 2/11/14

Walter Gorham

By: _____

Dated: Jan 15, 2014

EXHIBIT B

THE STATE OF NEW HAMPSHIRE

MERRIMACK, SS SUPERIOR COURT

Docket No. 08-E-0053

In the Matter of the Liquidation of
Noble Trust Company

ORDER GRANTING LIQUIDATOR'S MOTION FOR
APPROVAL OF SETTLEMENT WITH WALTER GORHAM

Upon consideration of the Liquidator's Motion for Approval of Settlement Agreement with Walter Gorham dated February 27, 2014 (the "Motion"), pursuant to which the Liquidator of Noble Trust Company (the "Liquidator" and "Noble Trust," respectively) seeks approval of his Settlement Agreement and Mutual Release with Walter Gorham (the "Settlement Agreement"); due written notice of the Motion having been given and served upon all creditors and other interested persons entitled thereto; the Court having reviewed the Motion, the Affidavit of Robert A. Fleury in Support of the Motion and the unredacted Settlement Agreement that was filed under seal in accordance with this Court's Order Establishing Settlement Agreement Review Procedures dated December 5, 2012; there being no objections made to the relief requested; and having found that approval of the Settlement Agreement is an appropriate and prudent exercise of the Liquidator's judgment, is fair and reasonable and is in the best interests of this estate and its creditors; and, after due deliberation and sufficient cause appearing therefor; it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is granted, and the Settlement Agreement is approved. The Liquidator, Mr. Gorham, and all other parties are authorized to take all steps and execute all documents necessary or permitted to consummate or otherwise enter into the Settlement Agreement.

2. Court approval shall be deemed to occur on the date that this order shall have become non-appealable or, in the event of an appeal, has been affirmed after all appeals therefrom have been exhausted.

So Ordered.

Dated: _____

_____
Hon. Larry M. Smukler

CERTIFICATE OF SERVICE

I, Christopher M. Candon, hereby certify that on February 27, 2014, a copy of the foregoing was served by first class mail, postage prepaid on the parties listed below.[1]

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Julie Connolly Law PLLC
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[1] Simultaneously herewith, the Liquidator has filed a Certificate of Service that evidences a broader service of the pleading on claimants and other parties in interest.

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Christopher M. Candon