

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE Commission

Plaintiff,

v.

Case No.:8:20-cv-325-MSS-AEP

BRIAN DAVISON;
BARRY M. RYBICKI;
EQUIALT LLC,
EQUIALT FUND, LLC,
EQUIALT FUND II, LLC,
EQUIALT FUND III, LLC,
EA SIP, LLC,

Defendants, and

128E. DAVIS BLVD, LLC, et al.,

Relief Defendants.

MOTION BY ESTATE OF JUDITH ESSLING FOR PERMISSION TO FILE A LATE PROOF OF CLAIM FORM.

FACTS

Mark Essling brings this motion as the Executor named in the Last Will and Testament of his mother, Judith Essling. The Will is attached hereto as Exhibit A. Judith Essling passed away on January 21, 2023. While going through Judith Essling's papers on February 17, 2023, Mark Essling discovered that Judith Essling gave Equialt \$250,000.00 in 2018. Judith Essling had sales brochures related to this investment. It appears that the "investment" was recommended by Brad Mason from Family Tree

Planning in Scottsdale Arizona. Judith Essling lived in a trailer park in Florence Arizona in 2018. Judith resided at her daughter Bridget Essling's house in Minnesota when she passed away.

Judith Essling did not tell any of her children that there was litigation pending against Equialt (Mark Essling is a lawyer in Minnesota). Nor did she tell anyone that she could file a proof of claim and perhaps receive some of her money back if the litigation resulted in the recovery of funds for the benefit of the victims of what appears to have been a Ponzi scheme. Judith Essling's children do not know why she did not tell them about this proceeding. This is odd because she usually discussed anything legal with her son Mark. It is also odd because this investment was her largest asset. It may have been because she was embarrassed or it may have been because she was confused by all of the pain medication she had taken during the last two years of her life. Or it may have been some combination of the two.

There is currently no probate proceeding in Minnesota because Judith Essling has no other assets that would be subject to a probate proceeding. If this motion is granted and the late filed Proof of Claim is allowed (it is attached as Exhibit B) then Mark Essling will start a probate proceeding in Washington County, Minnesota where Judith Essling resided at the time of her death. The ultimate beneficiaries of the claim, if the motion is granted, would be Judith's three children, two grandchildren, and another non biological son and his wife who was raised by Judith after she sponsored him as a child and brought him to the United States from a refugee camp in Cambodia in the 1980's.

The Estate of Judith Essling agrees with the claim amount proposed by the receiver. Her net investment was \$213,999.99.

ARGUMENT

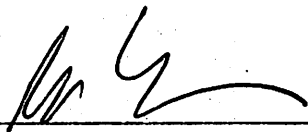
Based upon a reading of several other filings in this proceeding it appears that the Court has wide discretion to grant relief, including equitable relief, in order to protect the ultimate victims of this Ponzi scheme. It also appears that there would be no reason for anyone to oppose this motion. The

Receiver should not oppose the motion because his role is to recover assets for the benefit of the victims of the Ponzi scheme. Although there would be some minimal administrative effort required to it should not take much work to pay one more claim. And it appears that there are enough funds to pay all "normal" claimants in full so there should be no change in the amount recovered by those with allowed claims. From what the undersigned has read in the pleadings it appears that the recovery for investors seeking the return of their net investment amount the recovery will be 100%. Finally, any administrative inconvenience based upon the timing of the filing of this proof of claim should be insignificant because the receiver appears to still have numerous actions to settle and properties to sell before the proceeding is finally finished.

CONCLUSION

Mark Essling, as the Executor and representative of the Estate of Judith Essling hereby requests an Order of the Court that directs the Receiver to accept the late Proof of Claim filed by Mark Essling on behalf of the Estate of Judith Essling and to treat the claim as if it had been timely filed. If the motion is granted Mark Essling will then file Letters Testamentary appointing him as the Executor of the Estate of Judith Essling.

Dated this 26th day of February, 2023.



Mark Essling, Minnesota Attorney Reg. No. 167083
34030 Kale Ave.
North Branch, MN 55056
(612) 805-5446
markhdr@aol.com

PROOF OF CLAIM FORM

SECURITIES AND EXCHANGE
COMMISSION,
Plaintiff,

v.

BRIAN DAVISON, BARRY M. RYBICKI,
EQUIALT LLC, EQUIALT FUND, LLC,
EQUIALT FUND II, LLC, EQUIALT
FUND III, LLC, EA SIP, LLC,
Defendants,

and

128 E. DAVIS BLVD, LLC, 310 78TH AVE, LLC, 551 3D
AVE S, LLC, 604 WEST AZEELE, LLC, BLUE WATERS
TI, LLC, 2101 W. CYPRESS, LLC, 2112 W. KENNEDY
BLVD, LLC, BNAZ, LLC, BR SUPPORT SERVICES, LLC,
CAPRI HAVEN, LLC, EANY, LLC, BUNGALOWS TI,
LLC, EQUIALT 519 3RD AVE S., LLC, MCDONALD
REVOCABLE LIVING TRUST, 5123 E. BROADWAY
AVE, LLC, SILVER SANDS TI, LLC, TB OLDEST
HOUSE EST. 1842, LLC,
Relief Defendants.

Name and Address of Claimant:

Judith E Essling
Attn: Judith E Essling
224 E Cholla Ln
Florence, AZ 85132

Personal ID Code: AME1-LYVM-6LYU

Case Number: 8:20-cv-00325-T-35AEP
U.S. District Court Middle District of Florida
(Tampa Division)

ATTENTION: The Honorable Mary S. Scriven of the United States District Court, Middle District of Florida, entered an order appointing Burton W. Wiand as Receiver over the assets of the above-captioned corporate defendants and relief defendants as well as EquiAlt Qualified Opportunity Zone Fund, LP; EquiAlt QOZ Fund GP, LLC; EquiAlt Secured Income Portfolio REIT, Inc.; EquiAlt Holdings LLC; EquiAlt Property Management LLC; and EquiAlt Capital Advisors, LLC, and EquiAlt Fund I, LLC (individually, a **“Receivership Entity,”** and collectively, **“Receivership Entities”**). The Receivership Estate does not include the individual defendants. On July 8, 2021, the Court issued an order establishing a Claims Bar Date for all claims and approving this Proof of Claim Form and the basic procedures to administer any claims. To be eligible to receive a distribution from the Receivership Entities’ assets, you must complete and return this Proof of Claim Form and, if applicable, provide the requested documentation, so that it is received by the Receiver on or before December 22, 2021. Proof of Claim Forms may be submitted by one of the following options: **(i) online, through the Receiver’s eClaims portal which can be accessed at www.omniagentsolutions.com/equialt (please note that in order to submit your claim through the eClaims portal, you will need your Personal Identification Code which is provided with your preprinted contact information above); (ii) electronically, by uploading your completed Proof of Claim Form to www.omniagentsolutions.com/equialt; or (iii) by submitting your completed Proof of Claim Form by mail, overnight delivery or courier, to EquiAlt Receiver Claims Processing c/o Omni Agent Solutions, at 5955 De Soto Avenue, Suite 100, Woodland Hills, CA 91367.**

The proper submission of this completed claim form may entitle you to receive a distribution from the Receivership. Altered forms will not be accepted. Questions regarding this form and the submission of same may be submitted to equialtclaims@omniagnt.com or by calling 866-956-2142.

EquiAlt Receiver Claims Processing
c/o Omni Agent Solutions
5955 De Soto Avenue, Suite 100
Woodland Hills, CA 91367

DO NOT SEND YOUR PROOF OF CLAIM FORM TO THE COURT OR JUDGE PRESIDING OVER THIS CASE. It is the Claimants' responsibility to ensure that Proof of Claim Forms are delivered to Omni.

4. CONSEQUENCES OF FAILURE TO FILE A CLAIM BY THE CLAIMS BAR DATE

ANY HOLDER OF A CLAIM OR POTENTIAL CLAIM THAT FAILS TO FILE A PROOF OF CLAIM FORM (1) THAT FULLY COMPLIES WITH ALL REQUIREMENTS SET FORTH HEREIN AND IN THE PROOF OF CLAIM FORM AND (2) BY THE CLAIMS BAR DATE WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE RECEIVERSHIP ENTITIES, THEIR SUCCESSORS, THEIR RESPECTIVE PROPERTY, THE RECEIVER, OR THE RECEIVERSHIP, AND FROM PARTICIPATING IN ANY DISTRIBUTION FROM THIS RECEIVERSHIP.

A holder of a claim or potential claim against a Receivership Entity may wish to consult an attorney regarding this claims process. The firms of Johnson, Cassidy, Newlon & DeCort P.A. and Guerra King P.A. act as attorneys for the Receiver and those lawyers cannot give personal legal or other advice to Claimants.

Dated September 23, 2021, Tampa, Florida.

The information provided in this Proof of Claim Form will be used to determine your rights to a distribution, if any, from the Receivership. The Receiver has the right to dispute and/or verify any information you have provided to determine the proper distribution amount, if any, to which you may be entitled. The Receiver further has the right to amend any information he may have provided as to your Net Investment Amount. **By identifying and providing a Net Investment Amount for an investor the Receiver does not waive any right to (1) deny, contest the validity of, or otherwise object to a claim or (2) if warranted, amend the provided Net Investment Amount.** On July 6, 2021, the Receiver filed a motion seeking the Court’s approval to pool all Receivership assets and claims. As stated in that motion, the Receiver intends to use pooled Receivership assets to make distributions to all claimants who were damaged by this fraudulent scheme and timely and properly submit claims.

IMPORTANT INFORMATION TO READ PRIOR TO SUBMITTING THIS FORM

Any person or entity submitting this Proof of Claim Form submits to the exclusive jurisdiction of the above-captioned Court for all purposes, including, without limitation, as to any claims, objections, defenses, or counterclaims that could be or have been asserted by the Receiver against such Claimant or the holder of such claim in connection with this Receivership, including, those arising out of (1) any dealing or business transacted by or with any Receivership Entity and/or (2) any dealing or business transacted that relates in any way to any Receivership property. Claimant further agrees by making this submission to waive any right to a jury trial with respect to such claims, objections, defenses, and counterclaims.

IF THIS COMPLETED FORM, SIGNED UNDER PENALTY OF PERJURY, IS **NOT RECEIVED** BY THE RECEIVER THROUGH ONE OF THE APPROVED SUBMISSION METHODS LISTED ABOVE BY **DECEMBER 22, 2021**. YOU WILL BE FOREVER **BARRED** FROM ASSERTING ANY CLAIM AGAINST THE RECEIVERSHIP ENTITIES’ ASSETS AND YOU WILL NOT BE ELIGIBLE TO RECEIVE ANY DISTRIBUTIONS FROM THE RECEIVER.

General Instructions:

Except where specified, you **must** answer each and every question on the following pages. If you are an investor, you do not need to answer questions 18-20, which are specific to Non-Investor Claimants. Similarly, Non-Investor Claimants do not need to answer questions 9-17, which are specific to Investor Claimants. Please answer each question applicable to you as fully as possible. If you need additional space to complete an answer, please attach a separate sheet of paper and indicate the number of the question for which you are providing the additional information. If the question does not apply to you, please write “not applicable.” If the answer to the question is “no” or “none,” please answer as such.

1. Full name of the Claimant (the person or entity making this claim to Receivership assets). Mark Essling, son of Judith Essling and Executor named in her will.
2. If the Claimant’s interest is held in a qualified account (i.e., IRA, 401k, etc.), please confirm the name of the custodian (i.e., Goldstar, Vantage, etc.). NA
3. If this form is being completed by a person other than the Claimant or on behalf of an entity, please provide the full name, address, telephone number, and email address of the person completing this form and the basis for that person’s authority to act on the Claimant’s behalf. **If you are a power of attorney, trustee, or other**

fiduciary completing this form on behalf of the Claimant in question 1, you must provide documentation with this Proof of Claim Form reflecting your legal authority to do so.

Copy of Will and Death Certificate attached. My mother passed away January 21, 2023. I think my mother was confused and embarrassed and that is why she did not timely file a claim.

4. If this form is being completed on behalf of an entity, please provide the full names of the entity's officers, directors, trustees, managing agents, shareholders, partners, beneficiaries, and any other party with an interest in the entity.

5. Provide one mailing address where the Claimant authorizes the receipt of all future communications relating to this claim, including any possible distribution payment the Claimant may receive. It is the Claimant's sole responsibility to advise the Receiver of any change to this address after the submission of this form.

Mark Essling
Executor Estate of Judith Essling
34030 Kale Ave North Branch, MN 55256

6. Provide one email address for the Claimant where the Claimant authorizes the receipt of all future electronic communications relating to this claim. It is the Claimant's sole responsibility to advise the Receiver of any change to this email address after the submission of this form.

markhdr@aol.com

Do you consent to the receipt of electronic communications from the Receiver in lieu of mailed communications where feasible and in the Receiver's discretion?

Yes No

7. Provide one telephone number for the Claimant. It is the Claimant's sole responsibility to advise the Receiver of any change to this telephone number after the submission of this form.

612-805-5446

8. Provide the basis for your claim (please check applicable boxes):

- Investor
- Provided Goods or Services to a Receivership Entity
- Other (specify basis)

If you are not an investor, write "Not Applicable" to questions 9 through 17. If you are an investor, write "Not Applicable" to questions 18 through 20. All Claimants must answer questions 1 through 8 and questions 21 and 22.

Questions Specific to Investors

9. Please refer to Exhibit A attached to this document. If sufficient information is available, this Exhibit provides the following information: (1) the total amount invested; (2) the total payments received; and (3) the Net Investment Amount (which is (1) less the amount in (2)). Do the amounts listed in the Exhibit accurately represent the total amount of your investment and all funds you received related to this investment? Failure to respond to this question will mean that you agree with the amounts listed in the Exhibit.

- Yes, I agree with the amounts listed.
- No, I do not agree with the amounts listed.
- No amounts were provided by the Receiver.

If you answered yes, you do not have to respond to questions 10, 11, and 12. If you answered no or no amounts were provided by the Receiver, you must answer questions 10, 11, and 12, and provide copies of the documents requested. If no amounts were provided on the attached Exhibit A or you do not agree with the amounts listed, you must provide the amount you are claiming you are owed from the Receivership in response to question 12 below.

10. Please provide the following information regarding your investment in or with, or interest in, any Receivership Entity, and attach copies of all checks, bank or other financial account statements, invoices, wire transfer confirmations, and other documents relating to your answer.

1st investment in or with the Receivership Entities:

totaled \$ _____ and was made on _____ (date); through a check (or wire transfer) made payable to _____ and drawn on account number _____ with _____ (identify financial institution).

If applicable, 2nd investment in or with the Receivership Entities:

totaled \$ _____ and was made on _____ (date); through a check (or wire transfer) made payable to _____ and drawn on account number _____ with _____ (identify financial institution).

If additional investments were made, please attach a separate sheet identifying (1) those amounts, (2) the dates on which they were made, (3) the payee of the check (or recipient of the wire transfer), and (4) the account number and financial institution on which the check was drawn, or the wire transfer initiated.

Total amount you are claiming you invested with the Receivership Entities: \$ _____

11. Have you (whether personally or through your qualified account) ever received any money from a Receivership Entity, including as an "interest" payment, "return of principal," or distribution relating to your investment or for any other reason? ___ Yes ___ No. If yes, please provide the following information for each amount received, and attach copies of all checks, bank or other financial account statements, wire transfer confirmations, and other documents relating to your answers.

	<u>Date</u>	<u>Amount</u>	<u>Payor/Payee of check/wire</u>
A.	_____	_____	_____
B.	_____	_____	_____
C.	_____	_____	_____

If any additional amounts were received from any Receivership Entity, please attach a separate sheet identifying those amounts, the dates on which they were received, and the payor and payee of the check(s) or wire transfers.

Total amount you are claiming you received from the Receivership Entities: \$ _____

12. State the total amount of your claim (this is the amount that you are claiming you are owed from the Receivership; this amount should be the total amount in question 10 less the total amount in question 11): \$ _____

13. Did you receive any other funds or anything of value other than money (for example, a car or shares of stock) from any Receivership Entity or anyone acting on their behalf? _____ Yes No. If yes, please identify how much or what you received, from whom, and the date it was received. _____

14. Provide the name of the person or persons who solicited your investment in or with the Receivership Entities.

It appears that Brad Mason from Family Tree Planning in Scottsdale got my mom into this. There is also a handwritten note "Brooke Brandy" in the file.

15. Please explain the way in which you came to learn about any one or all of the Receivership Entities and thereafter invest in or with them, including the person(s) who introduced you to these entities, the statements made by that person, any documents provided by that person, meetings you had with the representative(s) of those entities, information that you relied on, and any other information. _____

It appears that my mother was steered into this investment by Family Tree Planning. Her estate other than this investment consisted of a mobile home and small accounts with PDD beneficiaries.

16. Are you related by blood or marriage to any of the individual defendants or sales agents? _____ Yes No. If yes, to whom are you related and what is the relationship? _____

17. Did you receive any compensation of any nature from any Receivership Entity, including but not limited to commissions, referral fees, or marketing fees? _____ Yes No. If yes, please identify how much or what you received, from whom, and the date it was received. _____

Questions Specific to Non-Investor Claimants

18. If you were not an investor, state with specificity how you claim an interest in any distribution by the Receivership Entities (for example, you provided goods or services to a Receivership Entity for which you have not been paid). _____

19. State the amount you claim you are owed by any Receivership Entity. \$ _____
Attach copies of all documents relating to your claim (for example, copies of all invoices submitted to a Receivership Entity and copies of records of all payments received from same). If you delivered goods to a Receivership Entity, include a copy of the document confirming receipt by a representative of the Receivership Entity.

20. Identify your contact person or persons at the Receivership Entities. _____

Questions for all Claimants:


21. Have you sued, threatened suit, or otherwise commenced any lawsuits, arbitrations, actions, or other proceedings, or made any demands against any person or entity relating in any way to your claim and/or any Receivership entity? _____ Yes No. If yes, identify the nature and status of any such action, the date the action was initiated, and the name of the attorney who commenced the action. _____

22. If you answered yes to question 21, have you received any money as a result of these efforts? _____ Yes _____ No. If yes, please provide the date you received the recovery, from whom the recovery was received, the total amount of the recovery, and the net amount you received. _____

Sign this Proof of Claim Form, under penalty of perjury, and send it along with legible copies of any documentation requested in this form, to the Receiver by one of the following options so as to be received no later than **December 22, 2021**: (i) online, through the Receiver's eClaims portal which can be accessed at www.omniagentsolutions.com/equalt (please note that in order to submit your claim through the eClaims portal, you will need your Personal Identification Code which is provided below your preprinted contact information on the first page of this form); (ii) electronically, by uploading your completed Proof of Claim Form to www.omniagentsolutions.com/equalt; or (iii) by submitting your completed Proof of Claim Form by mail, overnight delivery or courier, to EquiAlt Receiver Claims Processing c/o Omni Agent Solutions, at 5955 De Soto Avenue, Suite 100, Woodland Hills, CA 91367. **IF YOU FAIL TO TIMELY SUBMIT YOUR PROOF OF CLAIM FORM, YOU WILL BE FOREVER BARRED FROM ASSERTING ANY CLAIM AGAINST THE RECEIVERSHIP ENTITIES' ASSETS AND YOU WILL NOT BE ELIGIBLE TO RECEIVE ANY DISTRIBUTIONS FROM THE RECEIVER.**

IF YOU DO NOT AGREE WITH ANY AMOUNTS PROVIDED ON EXHIBIT A OR NO AMOUNTS WERE PROVIDED ON EXHIBIT A, YOU MUST PROVIDE COPIES OF ALL DOCUMENTS OR OTHER MATERIALS THAT ARE RELATED IN ANY WAY TO YOUR INVESTMENT IN THE RECEIVERSHIP ENTITIES, OR, IF YOU ARE NOT AN INVESTOR, TO YOUR CLAIM AGAINST A RECEIVERSHIP ENTITY, INCLUDING COPIES OF YOUR CANCELLED CHECKS, BANK OR OTHER FINANCIAL ACCOUNT STATEMENTS SHOWING ALL TRANSFERS OF FUNDS BETWEEN (OR FOR THE BENEFIT OF) YOU AND THE RECEIVERSHIP ENTITIES, STATEMENTS FROM THE RECEIVERSHIP ENTITIES, WIRE TRANSFER CONFIRMATIONS, AND ANY OTHER DOCUMENTS REGARDING YOUR CLAIM AND STATE THE AMOUNT YOU ARE CLAIMING YOU ARE OWED FROM THE RECEIVERSHIP.

By signing below, I certify under penalty of perjury pursuant to Florida law that the information provided in this form is true and correct. If this claim is being submitted by more than one person, all persons submitting the claim must sign below certifying under penalty of perjury that the information provided is true and correct.

Signature of Claimant:  Executor of the Estate of Judith
Print Name: Mark Essling Essling

Date: _____

Title (if any): _____

If joint claim:

Signature of Claimant: _____

Print Name: _____

Date: _____

Title (if any): _____

EXHIBIT A

Claimant Name: Judith E Essling

Amount Invested:	\$250,000.00
Total Payments:	\$36,000.07
Net Investment Amount:	\$213,999.93

THE RECEIVER HAS PROVIDED THE ABOVE INFORMATION BASED UPON DOCUMENTS AVAILABLE TO HIM. THESE FIGURES ARE BELIEVED TO BE ACCURATE AND REASONABLE CONCLUSIONS. PLEASE CAREFULLY REVIEW THE ABOVE AMOUNTS. IF THE NUMBERS PROVIDED ARE NOT CONSISTENT WITH YOUR RECORDS, IT IS YOUR OBLIGATION TO PROVIDE TRUE AND CORRECT INFORMATION TO THE RECEIVER. IF YOU CONFIRM THAT THE ABOVE AMOUNTS ACCURATELY REPRESENT THE AMOUNT YOU INVESTED, ALL AMOUNTS YOU RECEIVED RELATING TO THIS INVESTMENT, AND ANY OTHER FUNDS YOU RECEIVED FROM THE RECEIVERSHIP ENTITIES, YOU ARE DOING SO UNDER PENALTY OF PERJURY.

BY IDENTIFYING AND PROVIDING THE ABOVE FIGURES, THE RECEIVER DOES NOT WAIVE ANY RIGHT TO (1) DENY, CONTEST THE VALIDITY OF, OR OTHERWISE OBJECT TO A CLAIM OR, (2) IF WARRANTED, AMEND ANY OF THE PROVIDED FIGURES.

Judith E. Essling
4192 S. River Run
Savage, MN 55378

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE Commission

Plaintiff,

v.

Case No.:8:20-cv-325-MSS-AEP

BRIAN DAVISON;
BARRY M. RYBICKI;
EQUIALT LLC,
EQUIALT FUND, LLC,
EQUIALT FUND II, LLC,
EQUIALT FUND III, LLC,
EA SIP, LLC,

Defendants, and

128E. DAVIS BLVD, LLC, et al.,

Relief Defendants.

DECLARATION OF MARK ESSLING

Mark Essling, hereby declares, under penalty of perjury, as follows:

My mother, Judith Essling, was one of the victims of the Ponzi scheme orchestrated by the defendants in this proceeding. My mother gave Equialt \$250,000.00 in 2018. It appears that she was convinced to give this money to Equialt by Brad Mason at Family Tree Planning in Scottsdale. Mr. Mason's business card identified him as a "Senior Planning Consultant." Other pleadings in this case suggest that "consultants" like Mr. Mason were unlicensed salesmen who convinced vulnerable elderly people like my mother to give their money to Equialt, which in turn

paid the salesmen high commissions. The investment, especially because it was such a large part of my mother's net worth, was entirely inappropriate. My mother had sales material from Equialt in her papers but no formal documents describing exactly what her investment was. She appears to have wired funds to Equialt based on conversations with Brad Mason while he prepared her will. I don't know how he prepared her will because he does not appear to be a lawyer. My mother must have met Mr. Mason when she lived in her trailer in Florence Arizona. She later moved to Minnesota where she lived with Sopheap Chhun, a refugee from Cambodia who she sponsored in the 1980's and then raised. During her last two years Judith lived with her daughter Bridget.

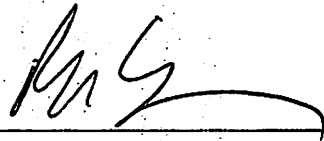
I do not know why my mother did not tell anyone about this proceeding. She always discussed anything legal with me. And she also usually discussed financial matters with me. It might be that she was embarrassed. Or she may have not been processing information normally during her later years because she was taking prescription pain medication.

My mother did not have any other assets that are subject to a probate proceeding. She had a couple small checking accounts that can be dealt with summarily with a small estate affidavit in Minnesota. The only asset that would require a probate proceeding is her claim in this case. The Estate of Judith Essling agrees with the amount of her claim as proposed by the Receiver, \$213,999.93.

If the Receiver is ordered to accept this late proof of claim then I will start a probate proceeding in Minnesota and file Letters Testamentary with the Receiver and the court. The ultimate beneficiaries of the claim, if the motion is granted, would be myself, my brother Edward, my sister Bridget, two of my mother's grandchildren, and Sopheap Chhun and his wife. I am filing this motion with the hope that it will permit my mother's assets to be given to her intended beneficiaries instead of complete strangers.

I hereby declare under penalty of perjury that everything stated in this Declaration is true and correct.

Dated this 26th day of February, 2023.

A handwritten signature in black ink, appearing to read 'Mark Essling', written over a horizontal line.

Mark Essling

Last Will and Testament

OF

JUDITH ELIZABETH ESSLING

I, Judith Elizabeth Essling, a resident of the County of Pinal, State of Arizona, do make and declare this to be my Will, and I revoke all my prior Wills and Codicils.

Unless the context requires otherwise, words denoting the masculine shall include the feminine and the neuter and vice versa, and words denoting the singular shall include the plural and vice versa.

FIRST: Declaration Concerning Family. I declare that I am not married and that I have three (3) children, namely: Bridget Essling, Mark Essling and Edward Essling.

SECOND: Nomination and Appointment of Personal Representative. I hereby nominate and appoint Mark Essling to be my Personal Representative hereunder, to serve without bond. In the event Mark Essling is unable or unwilling to act as such, I hereby nominate and appoint Sopheap Chhun to be my Personal Representative, to serve without bond.

THIRD: Last Illness and Funeral Expenses; Powers of Personal Representative. I direct my Personal Representative to pay my last illness and funeral expenses. I authorize my Personal Representative to receive and retain any of my property; to sell, at public or private sale, encumber or lease any property of my estate without notice, at such prices and upon such terms as he deems best, and without the giving of any bond, subject, however, to such confirmation as may be required by law; to hold, manage and operate such property; to continue the operation of any business of my estate, alone or in partnership with others, for such times and in such manner as deemed advisable, or to sell or liquidate such business, and any such operation, sale or liquidation shall be at the risk of my estate and without liability on my Personal Representative for any losses resulting therefrom; to invest and reinvest surplus moneys in such investments as he deems advisable; to determine what is principal and what is income of my estate and to allocate and charge to either principal or income any debts, taxes and expenses of administration.

FOURTH: Disposition of All Property; Exercise of Power of Appointment. It is my intention by this Will to dispose of all of my property. I do not intend to exercise any power of appointment.

**CODICIL
TO
THE LAST WILL AND TESTAMENT OF JUDITH ELIZABETH ESSLING,
DATED MARCH 13, 2018**

I, Judith Elizabeth Essling, hereby amend my Last Will and Testament, Dated March 13, 2018, in the following manner:

1. Paragraph SIXTH shall be deleted and replaced with the following new Paragraph SIXTH:

SIXTH: Disposition of Residue of Estate.

(1) Subject to the provisions of Paragraph SIXTH (2) below, all the rest, residue and remainder of my estate, both real and personal and of whatever kind and wherever situated, I devise and bequeath to beneficiaries as follows:

1. Mark Essling, one-sixth (1/6);
2. Edward Essling, one-sixth (1/6);
3. Anna Carlson, one-sixth (1/6);
4. Lucia Carlson, one-sixth (1/6);
5. Bridget Essling, one-sixth (1/6); and
6. One-sixth (1/6) distributed equally to Sopheap Chhun and Eileen Keo.

In the event a beneficiary named in this Paragraph SIXTH is not then living, the share of such deceased beneficiary shall go to proportionately augment the shares of those then living among the seven (7) of them.

(2) Should the Personal Representative of this Will described in Paragraph SECOND, elect not to pay any or all of the estate, gift or inheritance taxes from my Estate, then, to the extent they are not so paid, all taxes levied by the United States or any state, district, territory or possession thereof upon or because of any property passing under this Will or any Codicil thereto or by reason of any transfer or gift made by me during my lifetime or at my death, or which may be imposed by reason of my death, or the acquisition of property by any person upon my death by succession, inheritance, survivorship or otherwise, shall be paid out of the residue of my estate as an expense of administration.

In all other respects the Last Will and Testament shall remain in full force and effect.

Dated this 8/17/18.

Judith Elizabeth Essling
JUDITH ELIZABETH ESSLING, Testator

The testator declared to us, the undersigned, that this instrument was the testator's codicil of the testator's will.

The testator then signed this codicil in our presence, all of us being present at the same time.

The testator appears to us to be over eighteen (18) years of age and of sound mind, and we have no knowledge of any facts indicating that this instrument or any part of it was procured by duress, menace, fraud, or undue influence.

We understand that this instrument is the testator's codicil, and we now subscribe our names as witnesses.

We declare under penalty of perjury under the laws of the State of Arizona that the foregoing is true and correct.

WITNESS: Sophyellen

WITNESS: Eiden

Residing at

Residing at

4192 South River Run
Savage MN 55378

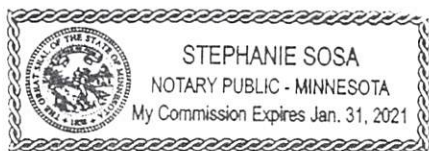
4192 S. River Run
Savage MN 55378

STATE OF ARIZONA)
)ss.
COUNTY OF Hennepin)

On August 17, 2018, before me personally appeared Judith Elizabeth Essling, Testator, and Sophyellen, witness, and Eiden, witness, whose identities were proven to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument, and acknowledged that they executed the same.

My Commission Expires:

[Signature]
Notary Public



SEVENTH: Omitted Heirs; Will Contests. Except as otherwise specified in this Will, I have intentionally and with full knowledge omitted to provide for my heirs at the time of my death. If any beneficiary under this Will or heir at law of mine or person claiming through any of them shall contest or otherwise challenge the validity of this Will, directly or indirectly, any share or interest in my estate given to such person under this Will is hereby revoked, and such share or interest shall be distributed in the same manner provided herein as if such person had predeceased me.

EIGHTH: Partial Invalidity. Should any part, clause, provision or condition of this Will be held to be void, invalid or inoperative, then I direct that such invalidity shall not affect any other provision hereof, which shall be effective as though such invalid provisions had not been made.

IN WITNESS WHEREOF, I have signed and subscribed my name to this Will on March 13, 2018.


JUDITH ELIZABETH ESSLING

The testator declared to us, the undersigned, that this instrument, consisting of four (4) pages, including the page signed by us as witnesses, was the testator's will.

The testator then signed this will in our presence, all of us being present at the same time.

The testator appears to us to be over eighteen (18) years of age and of sound mind, and we have no knowledge of any facts indicating that this instrument or any part of it was procured by duress, menace, fraud, or undue influence.

We understand that this instrument is the testator's will, and we now subscribe our names as witnesses.

We declare under penalty of perjury under the laws of the State of Arizona that the foregoing is true and correct.

WITNESS: [Signature]
Residing at

WITNESS: [Signature]
Residing at

15825 N. 71st St. Ste 110

15825 N. 71st St. Ste 110

Scottsdale, AZ 85254

Scottsdale, AZ 85254

STATE OF ARIZONA)
)ss.
COUNTY OF PINAL)

On March 13, 2018, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Judith Elizabeth Essling, RACHEL MASLYK (witness) and SKYLA RUMLEY (witness), known to me (or proved me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.

WITNESS my hand and official seal.

My Commission Expires:

[Signature]
Notary Public



**Memorandum for Distribution
of Tangible Personal Property of
Judith Elizabeth Essling**

Pursuant to the Paragraph FIFTH of my Will, dated March 13, 2018, I hereby request my Personal Representative to distribute the following items of nonbusiness tangible personal property as follows:

**Description of Tangible
Personal Property**

**Recipient of Tangible
Personal Property**

If a recipient of a particular item of nonbusiness personal property does not survive me, such item shall be disposed of as though it had not been listed in this memorandum.

MAR 13 2018

Dated: _____



JUDITH ELIZABETH ESSLING

**CREMATION INSTRUCTIONS & AUTHORIZATION
FOR JUDITH ELIZABETH ESSLING**

S.S. Number: _____ Military I.D. No. : _____

Date of Birth: **June 30, 1938** Place of Birth: _____

Donation of Anatomical Gifts

Donate specific organs to: _____

Organs to be donated: _____

I, Judith Elizabeth Essling, hereby authorize any crematory, cemetery or funeral establishment to dispose of my remains by cremation. I make this authorization pursuant to A.R.S. § 32-1365.01. It is not necessary for any crematory, cemetery or funeral establishment to obtain the consent or concurrence of any other person when it acts in accordance with this document. The provisions of the within document supercede the provisions of any Will that I may have executed at an earlier date.

Special Instructions: _____

Dated this March 13, 2018.

Judith Elizabeth Essling
JUDITH ELIZABETH ESSLING

SUBSCRIBED AND SWORN to before me on March 13, 2018 by Judith Elizabeth Essling.




[Signature]

Notary Public

CERTIFICATE OF SERVICE

I hereby certify that on February 26, 2023 I electronically filed a true and correct copy of the foregoing with the Clerk of Court through the CM/ECF system, which served counsel of record.

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

Mark Essling, #0167083

34030 Kale Avenue

North Branch, MN 55056

(612) 805-5446

markhdr@aol.com

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

SECURITIES AND EXCHANGE Commission

Plaintiff,

v.

Case No.:8:20-cv-00325-MSS-AEP

BRIAN DAVISON;
BARRY M. RYBICKI;
EQUIALT LLC,
EQUIALT FUND, LLC,
EQUIALT FUND II, LLC,
EQUIALT FUND III, LLC,
EA SIP, LLC,

Defendants, and

128E. DAVIS BLVD, LLC, et al.,

Relief Defendants.

ORDER

This matter comes before the Court on the Motion of Mark Essling, on behalf of the Estate of Judith Essling, for an Order directing the Receiver to accept a late filed Proof of Claim filed by Mr. Essling on behalf of his mother's Estate and to treat the claim on par with all other timely filed claims.

This proceeding was started after the defendants created a Ponzi scheme in which they promised to invest people's money in real estate projects. The Receiver was appointed to marshal assets and to deliver them to investors who would have otherwise lost their money. Substantial assets have been recovered and the victims of this scheme will recover significant sums.

The receiver established a claims bar date of April 12, 2022. The Receiver informed claimants that if they did not file a proof of claim by that date then the claimant would be barred from making any claims against the Receivership. Judith Essling invested \$250,000.00 with Equialt in 2018. Judith passed away on January 21, 2023. Her son Mark Essling became aware of her investment and this proceeding on February 17, 2023. Mr. Essling does not know why his mother did not file a proof of claim or why she never discussed her investment or this proceeding with him or her other children. Mr. Essling filed the present motion to allow the late claim shortly after he discovered that this proceeding was pending. Mr. Essling informed the court that he will start a probate proceeding if this motion is granted.

Based upon all of the files herein the court concludes that the Estate of Judith Essling's claim should be allowed. Allowing the claim will not prejudice any third parties or result in undue administrative burdens. Although the claim is significant to the Estate of Judith Essling it is insignificant to the other claimants in this proceeding because it will not change any victim's recovery by a material amount. Allowing the claim is also equitable and consistent with the purpose of the receivership, which is to recover funds for the benefit of all of the people who were swindled by Equialt.

Therefore, it is hereby ORDERED AND ADJUDGED that:

1. Mark Essling's Motion to file a late Proof of Claim on behalf of the Estate of Judith Essling is hereby **GRANTED**.
2. The Receiver is hereby ordered to accept the claim in the amount of \$213, 999.93 by the Estate of Judith Essling and to treat the claim in all respects as if it had been timely filed.
3. Mark Essling is hereby directed to commence a probate proceeding in Minnesota and to provide a copy of the Order appointing him as the Executor of the Estate of Judith Essling to the court and the receiver.

DONE and ORDERED in Tampa, Florida this _____ day of _____
2023.

Mary S. Scriven
UNITED STATES DISTRICT JUDGE