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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH

In re: CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC; CAOP MANAGERS, LLC; CASTLE ARCH OPPORTUNITY PARTNERS I, LLC; CASTLE ARCH OPPORTUNITY PARTNERS II, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; *and* CASTLE ARCH SMYRNA, LLC, Debtors.	Bankruptcy Case No. 11-35082 Bankruptcy Case No. 11-35237 Bankruptcy Case No. 11-35240 Bankruptcy Case No. 11-35242 Bankruptcy Case No. 11-35243 Bankruptcy Case No. 11-35246 Bankruptcy Case No. 11-35241 (Jointly Administered) (Chapter 11) The Honorable Joel T. Marker

CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE CAOP MANAGERS, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SMYRNA, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; CASTLE ARCH STAR VALLEY, LLC AND CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC

D. Ray Strong, the duly appointed Chapter 11 Trustee (the "Trustee") for Castle Arch Real Estate Investment Company, LLC ("CAREIC"), and in that capacity as Manager, either directly or indirectly of the other above-captioned Debtors (CAREIC and these Debtors

collectively being the "Debtors"), as well as non-debtor Castle Arch Star Valley, LLC ("CASV"), hereby files this *Motion to Substantively Consolidate CAOP Managers, LLC; Castle Arch Kingman, LLC; Castle Arch Smyrna, LLC; Castle Arch Secured Development Fund, LLC; Castle Arch Star Valley, LLC and Castle Arch Real Estate Investment Company, LLC* (the "Motion").

For the reasons set forth in the *Memorandum of Law* filed concurrently herewith, the Trustee requests by this Motion the entry of an Order substantively consolidating Debtors CAREIC; CAOP Managers, LLC; Castle Arch Kingman, LLC; Castle Arch Smyrna, LLC; Castle Arch Secured Development Fund, LLC; and non-debtor CASV.[1] The Trustee also requests that the consolidation of CASV be effective as of CAREIC's Petition Date (as defined in the Memorandum of Law).

Notice of an evidentiary hearing on this Motion will be served on all parties in interest in the above-captioned case.

DATED this 28th day of December, 2012.

DORSEY & WHITNEY LLP

/s/ Peggy Hunt
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Attorneys for D. Ray Strong, Chapter 11 Trustee for Castle Arch Real Estate Investment Company, LLC

[1] The Trustee does not seek through the present Motion to consolidate Debtors Castle Arch Opportunity Partners I, LLC, Castle Arch Opportunity Partners II, LLC or any other non-debtor affiliate of CAREIC. In so doing, however, the Trustee is in no way indicating that there are no grounds on which to do so, but rather reserves the right to bring such a motion if and when deemed appropriate.

CERTIFICATE OF SERVICE – BY NOTICE OF ELECTRONIC FILING (CM/ECF)

I hereby certify that on December 28, 2012, I electronically filed the foregoing **CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE CAOP MANAGERS, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SMYRNA, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; CASTLE ARCH STAR VALLEY, LLC AND CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC** with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF uses and will be served through the CM/ECF system.

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In re: CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC; CAOP MANAGERS, LLC; CASTLE ARCH OPPORTUNITY PARTNERS I, LLC; CASTLE ARCH OPPORTUNITY PARTNERS II, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; *and* CASTLE ARCH SMYRNA, LLC, Debtors.	Bankruptcy Case No. 11-35082 Bankruptcy Case No. 11-35237 Bankruptcy Case No. 11-35240 Bankruptcy Case No. 11-35242 Bankruptcy Case No. 11-35243 Bankruptcy Case No. 11-35246 Bankruptcy Case No. 11-35241 (Jointly Administered) (Chapter 11) The Honorable Joel T. Marker

MEMORANDUM OF LAW IN SUPPORT OF CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE CAOP MANAGERS, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SMYRNA, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; CASTLE ARCH STAR VALLEY, LLC AND CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC

D. Ray Strong, the duly appointed Chapter 11 Trustee (the "Trustee") for Castle Arch Real Estate Investment Company, LLC ("CAREIC"), and in that capacity as Manager, either directly or indirectly of the other above-captioned Debtors (CAREIC and these Debtors

collectively being the "Debtors"), as well as non-debtor Castle Arch Star Valley, LLC ("CASV"), hereby files this Memorandum of Law in support of the *Chapter 11 Trustee's Motion to Substantively Consolidate CAOP Managers, LLC; Castle Arch Kingman, LLC; Castle Arch Smyrna, LLC; Castle Arch Secured Development Fund, LLC; Castle Arch Star Valley, LLC and Castle Arch Real Estate Investment Company, LLC* (the "Motion"). Pursuant to the Motion, the Trustee requests entry of an Order substantively consolidating Debtors CAREIC; CAOP Managers, LLC; Castle Arch Kingman, LLC; Castle Arch Smyrna, LLC; Castle Arch Secured Development Fund, LLC; and non-debtor CASV (collectively, the "Legacy Debtors").[1] The Trustee also requests that the consolidation of CASV and CAREIC be effective as of CAREIC's Petition Date (defined below). In support of the Motion, the Trustee states as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On October 17, 2011, CAREIC filed a petition seeking relief under Chapter 11 of the Bankruptcy Code ("CAREIC's Petition Date").

3. On October 20, 2011, each of the other above-captioned Debtors also filed petitions under Chapter 11 of the Bankruptcy Code.

4. The Debtors' respective Chapter 11 cases are being jointly administered.

[1] The Trustee does not seek through the present Motion to consolidate Debtors Castle Arch Opportunity Partners I, LLC, Castle Arch Opportunity Partners II, LLC or any other non-debtor affiliate of CAREIC. In so doing, however, the Trustee is in no way indicating that there are no grounds on which to do so, but rather reserves the right to bring such a motion if and when deemed appropriate.

5. After their respective bankruptcy filings, the Debtors continued to operate their businesses as debtors-in-possession pursuant to 11 U.S.C. §§ 1107(a) and 1108.

6. On May 3, 2012, the Court entered an Order appointing the Trustee as the Chapter 11 Trustee for CAREIC, and in that capacity, the Trustee manages, either directly or indirectly, the Legacy Debtors.

7. Since his appointment, the Trustee has engaged in an extensive investigation of the Debtors, and this motion is based on facts obtained as part of that investigation.

8. To the best of the Trustee's knowledge, non-debtor CASV had little business activity. Bank accounts in this entity's name were opened, which accounts were wholly funded and controlled by CAREIC and were utilized by CAREIC as its general operating accounts beginning as early as December 2009. In its bankruptcy case, CAREIC treated CASV as if it never existed, listing it in its Amended Schedule B as an entity that "never operated."[2] Certain real property titled in the name of CASV is listed in CAREIC's Amended Schedule A as if it belongs to it, and potential parties in interest related to CASV are listed in CAREIC's Amended Schedule D, with both of these parties having filed proofs of claim against CAREIC.[3]

9. On September 29, 2012, the Trustee filed a proposed "Disclosure Statement" for his Plan of Liquidation Dated September 29, 2013 (the "Plan").[4] Under the proposed Plan, the Legacy Debtors are substantively consolidated, and the reason for that consolidation is explained

[2] Amended Schedule B, ¶ 13.

[3] *See* Disclosure Statement for Chapter 11 Trustee's Plan of Liquidation Dated September 29, 2012, Docket No.337, at pp. 17-20 (discussing investigation of CASV and results of investigation to date).

[4] Docket Nos. 337 and 338, respectively.

in the proposed Disclosure Statement.[5] When those documents were filed, it was the Trustee's intent to seek consolidation of the Legacy Debtors as part of the plan confirmation process.

10. On December 3, 2012, the Court held a hearing on the adequacy of the Disclosure Statement, and that hearing was continued to January 31, 2013. At the hearing, the Trustee was ordered to file an amended Disclosure Statement on or prior to January 15, 2013.

11. Since that time, the Trustee has determined that it is necessary to seek substantive consolidation of the Legacy Debtors by separate motion and, thus, files the present Motion.

12. Filed concurrently with this Motion is the *Chapter 11 Trustee's Motion to Modify Deadlines Related to Filing an Amended Disclosure Statement and Continue Hearing on Same,* which seeks entry of an Order extending the deadline to file an amended Disclosure Statement and continuing the January 31, 2012 hearing to approve the adequacy of the amended Disclosure Statement until after consideration of the present Motion. The Trustee remains firmly committed to obtaining confirmation of his proposed Plan as soon as possible after obtaining consolidation of the Legacy Debtors as proposed herein.

ARGUMENT

Since his appointment as the Chapter 11 trustee of CAREIC, which is the manager, either directly or indirectly of all the Legacy Debtors, the Trustee has engaged in an intensive and thorough investigation. Among other things, the Trustee has reviewed the books and records, transaction documents, and numerous other documents relating to the business operations and potential assets and liabilities of the Legacy Debtors. As a result of his investigation and as an exercise of his business judgment, the Trustee has determined that substantive consolidation of

[5] *See* Disclosure Statement, at pp. 36-41.

the Legacy Debtors is in the best interests of all parties in interest. The Legacy Debtors' books, records, assets and liabilities are significantly entangled and, to the extent possible, the cost of "unwinding" the entities is not appropriate given the assets at issue. In the Trustee's business judgment, substantive consolidation of the Legacy Debtors is necessary to maximize the assets available for the benefit of all parties in interest.

Accordingly, the Trustee respectfully requests the entry of an Order substantively consolidating the Legacy Debtors, with the consolidation of CASV being effective as of CAREIC's Petition Date. As discussed in Part I, the Court has the authority to substantively consolidate the Legacy Debtors as requested. Furthermore, the evidence will show that consolidation is appropriate under applicable and binding law as discussed in Part II, and for the reasons set forth in Part III, consolidation of CASV should occur as of CAREIC's Petition Date. For all of these reasons, the Trustee requests that the Court grant the Motion and substantively consolidate the Legacy Debtors as requested herein.

I. THE COURT HAS AUTHORITY TO CONSOLIDATE THE LEGACY DEBTORS

Substantive consolidation is an extraordinary remedy, arising out of federal common law for the purpose of advancing the equitable powers of the bankruptcy courts.[6] The result is that "claims of creditors against separate debtors morph to claims against the consolidated survivor."[7] The Court of Appeals for the Tenth Circuit has stated:

> The power to consolidate authorizes the court to pierce the several corporate veils and to disregard the existence of the separate corporate entities. Thus where a corporation is a mere instrumentality or alter ego of the bankrupt corporation,

[6] *See* 11 U.S.C. § 105(a); *In re Owens Corning, Inc.*, 419 F.3d 195, 205, 208 & 216 (3d Cir. 2005); *see also In re George Love Farming, LC*, 366 B.R. 170, 180 (Bankr. D. Utah 2007) (Thurman, J.) (recognizing same).

[7] *Owens Corning*, 419 F.3d at 205.

> with no independent existence of its own, equity would favor disregarding the separate corporate entities. It is, of course, proper to disregard a separate legal entity when such action is necessary to avoid fraud or injustice.[8]

"The bankruptcy court's power of substantive consolidation has been considered part of the bankruptcy court's general equitable powers since the passage of the Bankruptcy Act of 1898."[9] This power is widely accepted under the Bankruptcy Code,[10] including by this Court in reliance on the Tenth Circuit's decisions in *In re Gulfco Inv. Corp.*[11] and *Fish v. East,*[12] which were both decided under the Bankruptcy Act.

As set forth in Part II below, consolidating the Legacy Debtors is appropriate in this case and, as discussed in Part III below, consolidating CASV as of CAREIC's Petition Date is also appropriate.

II. SUBSTANTIVE CONSOLIDATION OF THE LEGACY DEBTORS IS APPROPRIATE UNDER APPLICABLE LAW

"The propriety of ordering substantive consolidation is primarily a factual question and is determined by a balancing of interests" of those seeking consolidation and those opposing it, if

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[8] *Federal Deposit Ins. Corp. v. Hogan (In re Gulfco Inv. Corp.)*, 593 F.2d 921, 928-29 (10th Cir. 1979) (relying on *Fish v. East*, 114 F.2d 177, 191 (10th Cir. 1940)).

[9] *Alexander v. Compton (In re Bonham)*, 229 F.3d 750, 763 (9th Cir. 2000) (citing in part *Sampsell v. Imperial Paper & Color Corp.*, 313 U.S. 215, 219 (1941)).

[10] *See, e.g.*, *Owens Corning*, 419 F.3d at 206-209 (discussing history and concluding that although extraordinary, "[n]o court has held that substantive consolidation is not authorized"); *Bonham*, 229 F.3d at 765 (same); *George Love Farming*, 366 B.R. at 180 (same); *see also In re Horsley*, No. 99-30458 JAB, 2001 WL 1682013, at *3 (Bankr. D. Utah Aug. 17, 2001) (Boulden, J.) (stating that the ability to order substantive consolidation was "implied from the bankruptcy court's general equitable powers"); *Heller v. Langenkamp (In re Tureaud)*, 59 B.R. 973, 975-77 (N.D. Okla. 1986) (affirming order consolidating individual debtor with non-debtor entities controlled by the debtor); *In re Mansfield Corp.*, Bankr. Case No. 02-28236 (Bankr. D. Utah) (Boulden, J.), Order Substantively Consolidating Cases [Docket No. 245].

[11] 593 F.2d at 921.

[12] 114 F.2d at 177.

any.[13] In *Fish v. East*, the Tenth Circuit set forth the following ten factors to consider in a consolidation analysis:

(1) The parent corporation owns all or majority of the stock of the subsidiary;

(2) The parent and subsidiary corporations have common directors or officers;

(3) The parent corporation finances the subsidiary;

(4) The parent corporation subscribes to all the capital stock of the subsidiary or otherwise causes its incorporation;

(5) The subsidiary has grossly inadequate capital;

(6) The parent corporation pays the salaries or expenses or losses of the subsidiary;

(7) The subsidiary has substantially no business except with the parent corporation or no assets except those conveyed to it by the parent corporation;

(8) In the papers of the parent corporation, and in the statements of its officers, the subsidiary is referred to as such or as a department or division;

(9) The directors or executives of the subsidiary do not act independently in the interest of the subsidiary but take direction from the parent corporation; and

(10) The formal legal requirements of the subsidiary as a separate and independent corporation are not observed.[14]

In applying these factors, the Court in *Fish* concluded that consolidation of entities was appropriate because an insolvent parent had organized subsidiaries for the purpose of delaying or hindering creditors; the parent and the subsidiary were operated as a single enterprise, with property being hopelessly commingled and funds raised by one entity being indiscriminately used by both corporations; the subsidiary did not have an existence outside of the corporate

[13] *Matter of Baker & Getty Fin. Servs., Inc.*, 78 B.R. 139, 142 (Bankr. N.D. Ohio 1987); *see In re F.A. Potts & Co.*, 23 B.R. 569 (Bankr. E.D. Pa. 1982).

[14] *Fish*, 114 F.2d at 191.

family; the subsidiary had no employees; one individual dominated and managed both companies; and the subsidiary did not act independently and in the interest of the subsidiary.[15]

In *In re Horsley*, this Court stated: "The *Gulfco/Fish* criteria can be reduced into two general components: (1) the extent to which the entity to be substantively consolidated was managed or controlled by the debtor, and (2) whether the entity to be substantively consolidated had an economic existence independent from the Debtor."[16]

The Trustee will show at the evidentiary hearing on this Motion that the facts in this case favor substantive consolidation of the Legacy Debtors under any test and that consolidation is necessary to prevent injustice in this case. Specifically, the *Gulfco/Fish* factors are met—in short, as noted in *Horsely*, the Legacy Debtors were controlled by common management and they had no economic existence separate and apart from each other.

Finally, as recognized by numerous courts, consolidation in this case is especially appropriate because of the degree of difficulty and expense involved with segregating and ascertaining individual assets and liabilities of each of the entities.[17] While the Legacy Debtors were separately organized, they had common management who commingled cash, using it indiscriminately to fund whatever entity was in need, which resulted in the acquisition of assets with co-mingled funds. Additionally, pre-petition public disclosures identified common

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[15] *Id.* at 182, 185–86 & 189–91; *see Gulfco*, 593 F.2d at 928 (discussing these facts and distinguishing same in declining consolidation).

[16] *Horsley*, 2001 WL 1682013, at *4.

[17] *See, e.g., In re Introgen Therapeutics, Inc.*, 429 B.R. 570, 582 (Bankr. W.D. Tex. 2010) (noting that this is one of the factors in the "traditional test"); *In re Raymond Prof'l Group*, 421 B.R. 891, 913 (Bankr. N.D. Ill. 2009); *In re BLI Farms*, 312 B.R. 606, 621 (E.D. Mich. 2004); *In re Donut Queen*, 41 B.R. 706, 709 (Bankr. E.D.N.Y. 1984) (citing *In re Vecco Constr. Indus., Inc.*, 4 B.R. 407, 410 (Bankr. E.D. Va. 1980)).

management and consolidated financial information, which factor also favors consolidation.[18] While management maintained separate ledgers for each of the entities (other than CASV), these ledgers contain numerous "intercompany" accounts and significant intercompany transfers, sometimes with transfers being run through numerous accounts. As a result of these facts, the Trustee has determined that "unwinding" the Legacy Debtors' affairs will be very difficult and prohibitively expensive. In short, given the assets of this case, the cost of unwinding the Legacy Debtors' affairs would likely consume a significant portion of the assets of the respective estates. Therefore, in the Trustee's business judgment, substantive consolidation of the Legacy Debtors is the most efficient and best way to maximize distributions to creditors of and, if possible, investors in each of the Legacy Debtors.

III. CONSOLIDATION OF CASV SHOULD BE EFFECTIVE AS OF CAREIC'S PETITION DATE

Consolidation of CASV should take place as of CAREIC's Petition Date. The analysis of whether to order substantive consolidation *nunc pro tunc* "closely parallel[s]" the analysis of whether to substantively consolidate entities in the first place.[19] Courts have adopted two tests

[18] *See, e.g.*, *Nesbit v. Gears Unlimited, Inc.*, 347 F.3d 72, 86 n.7 (3d Cir. 2003) (noting that many bankruptcy courts have used the *In re Vecco* seven-factor test to determine if substantive consolidate is appropriate, which test considers, among other factors, "the presence or absence of consolidated financial statements"); *In re Worldcom, Inc.*, 2003 WL 23861928, at *8 (Bankr. S.D.N.Y. 2003) (considering the filing of consolidated financials as a factor in determining whether debtors were operationally integrated for substantive consolidation purposes); *In re World Access, Inc.*, 301 B.R. 217, 253–56 (Bankr. N.D. Ill. 2003) (declining substantive consolidation but noting the filing of consolidated financials with the SEC as a factor in determining the debtors' public perception to creditors for substantive consolidation).

[19] *In re Bonham*, 226 B.R. 56, 99 (Bankr. D. Ala. 1998) (citing *In re Auto-Train Corp.*, 810 F.2d 270, 277 (D.C. Cir. 1987)), *aff'd*, 229 F.3d 750, 771 (9th Cir. 2000).

for *nunc pro tunc* consolidation, with the key factor under both tests being whether there was "reliance on an entity's apparent separateness."[20]

The first test is established in *In re Auto-Train Corporation*[21] where the Court of Appeals for the D.C. Circuit held that *nunc pro tunc* consolidation requires the movant to show that such consolidation is necessary to achieve some benefit or avoid some harm. If this showing is made, *nunc pro tunc* consolidation will be allowed unless any opposing party proves that it relied on the separate credit of one of the entities to be consolidated ***and*** that the harm to it in shifting a filing date will outweigh the benefits of *nunc pro tunc* consolidation.[22]

The second test for *nunc pro tunc* consolidation was set forth by the Court of Appeals for the Sixth Circuit in *In re Baker & Getty Financial Srvcs., Inc.*[23] Under this test, the following two factors are considered in determining whether substantive consolidation should occur as of the petition date: (1) whether the creditors dealt with the consolidated entities as if they were the same, ***or*** (2) the affairs of the consolidated entities are so entangled that it would not be feasible to identify and allocate all of their assets and liabilities.[24]

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[20] *Bonham*, 226 B.R. at 99. The Trustee notes that in *United States v. AAPC, Inc. (In re AAPC, Inc.)*, 277 B.R. 785, 789 (Bankr. D. Utah 2002) (Clark, C.J.), the Court refused to allow the proposed consolidation of certain non-debtor individual and entities with a Chapter 11 debtor to be effective "*nunc pro tunc*" to the petition date. This decision was not a condemnation of *nunc pro tunc* relief, but rather a result of the fact that the party seeking consolidation had not specifically plead fraud and had not shown that notice of the proceeding had been served on all creditors of the targeted non-debtors. It was granted additional time to mend these procedural flaws. *See id.* at 790-91. In contrast to *AAPC*, the Trustee has and will submit detailed facts in support of substantive consolidation, and notice of the Motion will be served on all known creditors and investors of all affected entities.

[21] 810 F.2d 270 (D.C. Cir. 1987).

[22] *Id.* at 277.

[23] 974 F.2d 712 (6th Cir.1992).

[24] *Id.*

The facts in this case support the view that substantive consolidation of CASV should occur as of CAREIC's Petition Date under either of these two tests. CASV, as with the other Legacy Debtors, had no corporate existence outside of the CAREIC corporate group. Its affairs are so entangled with those of the other Legacy Debtors that it would be most efficient to consolidate it with the other Legacy Debtors as of CAREIC's Petition Date—indeed, although no petition was filed for it, CAREIC itself disregarded its corporate existence in its Amended Schedules, and creditors that may have had claims against CASV filed proofs of claim in CAREIC's case. Consolidation of this entity, to the extent it exists, is necessary to capture CASV's assets as assets of the consolidated estate as of CAREIC's Petition Date, including potential avoidable transfers made from bank accounts that were controlled by CAREIC but held in CASV's name.

CONCLUSION

Accordingly, for all of the reasons stated above and based on the evidence that will be produced at trial, the Trustee requests that the Court grant the Motion and order that (1) the Legacy Debtors be substantively consolidated; and (2) the consolidation of CASV occur as of CAREIC's Petition Date.

DATED this 28th day of December, 2012.

DORSEY & WHITNEY LLP

/s/ Peggy Hunt
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Attorneys for D. Ray Strong, Chapter 11 Trustee for Castle Arch Real Estate Investment Company, LLC

CERTIFICATE OF SERVICE – BY NOTICE OF ELECTRONIC FILING (CM/ECF)

I hereby certify that on December 28, 2012, I electronically filed the foregoing **MEMORANDUM OF LAW IN SUPPORT OF CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE CAOP MANAGERS, LLC; CASTLE ARCH KINGMAN, LLC; CASTLE ARCH SMYRNA, LLC; CASTLE ARCH SECURED DEVELOPMENT FUND, LLC; CASTLE ARCH STAR VALLEY, LLC AND CASTLE ARCH REAL ESTATE INVESTMENT COMPANY, LLC** with the United States Bankruptcy Court for the District of Utah by using the CM/ECF system. I further certify that the parties of record in this case, as identified below, are registered CM/ECF uses and will be served through the CM/ECF system.

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