

EXHIBIT 0

EVIDENCE OF TRANSFER

TO: THE RECEIVER, THE RECEIVERSHIP ENTITIES, THE CLAIMS AGENT AND
THE COURT

Genium AI Fund Series 1 Ltd. and Genium Trading Company, Ltd. ("Sellers"), transfer into Rulerum Distressed Opportunities Fund I, LP, its successors and assigns ("Buyer"), pursuant to the terms of that certain Purchase and Sale Agreement for Receivership Claims of even date herewith, all of their right, title and interest in and to their claims (the "Claim") against the Receivership Entities and their affiliates, subsidiaries and/or assigns (the "Receivership Entities") in the receivership case styled *Securities and Exchange Commission v. Arthur Andersen et. al.* currently pending in the United States District Court for the Middle District of Florida (the "Court"), Case No. 8:09-cv-87-T-26TBM.

Sellers hereby waive to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, applicable local bankruptcy rules or other applicable law or rules. Sellers acknowledge and understand and hereby stipulate that an order of the Court may be entered without further notice to Sellers transferring to Buyer the foregoing Claim and recognizing the Buyer as the sole owner and holder of the Claim. Sellers further direct the Receiver, the Receivership Entities, the Court and all other interested parties that all further notices relating to the Claim, and all payments or distributions of money or property in respect of the Claim, shall be delivered or made to the Buyer.

IN WITNESS WHEREOF, the Sellers and the Buyer have caused this Evidence of Transfer to be duly executed as of May 1st, 2011.

SELLER:

GENIUM GLOBAL FUND LTD.

By: Its Subfunds

GENIUM AI FUND SERIES 1 STANDARD PORTFOLIO LTD.

In its capacity as beneficial holder of Shares through CANROL FINANCE LTD

By: _____

Name: Roland Priborsky

Title: Director

GENIUM TRADING COMPANY LTD.

In its capacity as beneficial holder of Shares through CANROL FINANCE LTD

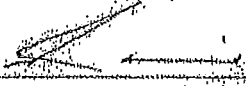
By: _____

Name: Roland Priborsky

Title: Director

BUYER:

EULCRUM DISTRESSED OPPORTUNITIES FUND I, LP

By: 

Name: Matthew W. Hamilton

Title: Authorized Signatory