EXHIBIT 14

December 15, 2004

Kim G. Quarles
Robert W. Quarles
222 Miller Avenue
Portsmouth, NH 03801

David Grochocinski
Grochocinski, Grochocinski & Lloyd Ltd
1900 Ravinia Place
Orland Park, Illinois 60462

VIA FACSIMILE: 708.226-9030

Dear Mr. Grochocinski

As a shareholder of CMGT, we have recently received your correspondence directed to Ron Given of Mayer, Brown, Rowe & Maw, LLP, requesting Ron's files to determine potential assets of CMGT.

Please be advised that as a shareholder, we are owed $25,000 from CMGT. Other shareholders are owed significantly more. If, as Trustee in Bankruptcy, you are searching for assets, I suggest you take some time to evaluate the circumstances that led to CMGT being forced into bankruptcy by Gary Spehar, Spehar Capital, and the attorneys for these entities.

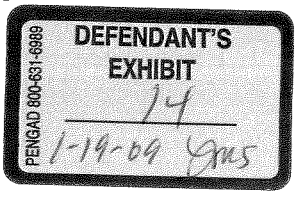
You may not be aware that CMGT had an agreement for funding that had been agreed to by all Shareholders. Gary Spehar, knowingly and egregiously caused the funding to be withdrawn. But for his negligent and intentional actions and those of his attorneys, CMGT would have been fully funded and operational, obviating the need for bankruptcy proceedings.

There are a number of factors that need to be addressed immediately:

1. Spehar was not entitled to any fee from CMGT. Spehar never produced any investment capital for CMGT under his performance-based contract and, consequently, there could not have been a breach of said contract. Without breach, litigation against CMGT was unwarranted;

2. Assuming for the sake of argument that he was entitled to a fee, that fee would not have ripened or been subject to being paid until after funding had been finalized. Consequently, the damage, if any, to Spehar was caused solely by his own actions and the actions of his attorneys in prematurely filing litigation.

3. Contrary to Spehar's contentions that he was harmed by CMGT, Spehar's lawsuit was the sole, direct and proximate, cause of irreparable damage to CMGT and its shareholders.



The facts are:

i. CMGT had a bona fide offer of funding;

ii. Those investors immediately withdrew all offers of funding as a result of the Spehar filed litigation;

iii. CMGT was rendered unfundable as a direct and proximate result of the actions of Spehar and his lawyers.

iv. Spehar's filed affidavits that were at best, erroneous and contained numerous misstatements of fact. Assuming the worst case scenario, Spehar's actions and the actions of his attorneys constituted negligence, abuse of the legal system and fraud committed against the shareholders of CMGT, the Courts in California and Illinois, and CMGT's debtors.

v. Spehar's litigation was without merit. His attorneys pursued litigation with full knowledge that there was no cause of action against CMGT.

vi. Because of Spehar's egregious conduct, CMGT was left unfunded and without the financial means to battle the spurious allegations of the lawsuit. CMGT was not able to pay the corporate taxes owed in the state of its incorporation and was thus, precluded from responding to any litigation filed against it. Clearly, Spehar's actions and those of his attorneys were not only negligent, but deliberate and intended to cause and did cause irreparable harm to CMGT, its shareholders and its debtors.

4. Spehar and his attorneys not only violated their responsibilities to CMGT, its shareholders and debtors, Spehar breached his fiduciary duties as a Certified Financial Planner and his fiduciary obligation to CMGT, as its investment banking representative by taking unwarranted and unjustified legal action against CMGT, which actions were the sole and proximate cause of CMGT's demise.

5. As a result of Spehar's fiduciary obligation to CMGT, he and his attorneys knew better than anyone how irreparably destructive his lawsuit would be. He and his attorneys knew that the litigation would render CMGT unfundable and force it into bankruptcy.

6. Because CMGT was irreparably damaged, it was unable to pay the corporate taxes and fees in the state of incorporation. Consequently, CMGT was precluded from contesting the spurious allegations brought by Spehar that resulted in a default judgment in California, which is the genesis of this bankruptcy proceeding.

As a shareholder of CMGT, we strongly urge you to investigate the facts leading to the bankruptcy of CMGT. The only realistic assets available to pay creditors, claimants and trustee fees, are those of Gary Spehar and Spehar Capital. Additionally, Spehar's attorneys, by their negligent and intentional conduct have exposed their malpractice policies to claims by CMGT, Shareholders, Creditors and the Trustee.

Please keep us advised of the progress of your investigation.

Sincerely,

Kim G. Quarles
Robert W. Quarles

EXHIBIT 15

Grochocinski, Grochocinski & Lloyd, Ltd.
Attorneys at Law

David E. Grochocinski
Mark S. Grochocinski
David P. Lloyd
Arthur W. Rummler
Thomas B. Sullivan,
Of Counsel

December 16, 2004

Kim G. Quarles
222 Miller Avenue
Portsmouth, NH 03801

Dear Ms. Quarles:

RE: CMGT, INC. - 04 B 31669

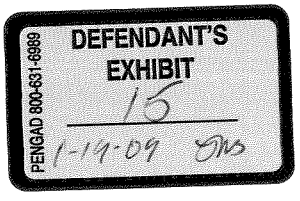
Thank you for your letter of December 15, 2004. A bankruptcy trustee is not an appellate court nor do I have the power to set aside judgments. Simply because a trustee in bankruptcy has been appointed does not provide the debtor with rights to ignore a valid state court judgment. In fact the Supreme Court has espoused a statement of the law in a set of cases which is known as the Rooker-Feldman Doctrine which seems to be applicable in this circumstance and the doctrine's effect on the debtor is set forth below according to my reading of the cases and my understanding of the doctrine.

While I appreciate your strong views relative to Spehar Capital LLC and perhaps Mr. Spehar individually, a judgment was entered against CMGT, Inc. and in favor of Spehar Capital, LLC in an amount in excess of $17,000,000.00. No motion to vacate the judgment was filed on behalf of CMGT and in fact the judgment has been executed upon by virtue of a citation to discover assets and the former president of CMGT, Louis Franco, has given testimony at the citation. It is likely that the time period to vacate the judgment has now expired. This means that Spehar Capital is a judgment creditor and it is likely that any counterclaims or affirmative defenses as you indicate in your letter are no longer available to CMGT.

The time to defend CMGT has probably expired because of inaction by CMGT. If such good defenses existed you might want to ask your active officers or their counsel why the defenses were not presented. If it was for a lack of money you and other shareholders might have provided funds for a defense. The fact that you chose not to do so and yet have such strong feelings respecting a potential defense to the suit brought by Spehar is curious to me.

On another matter however, I do have some documents that indicate that a security interest was given to you which is evidenced by a UCC I filing. A copy of that is enclosed. Unless you gave new value for that security interest it is likely an avoidable transfer. Please provide me the information upon which you are relying to perfect your security interest in the assets of the debtor.

1900 Ravinia Place • Orland Park, Illinois 60462 • 708-226-2700 • Fax 708-226-9030



If you cannot do so I will be forced to initiate a suit to set aside the interest as a voidable preference or fraudulent transfer.

I look forward to hearing from you.

Sincerely,

David E. Grochocinski

Enclosure (1)

cc: Robert Quarles
Ronald Given

UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

9. NAME OF FIRST DEBTOR (1a or 1b) ON RELATED FINANCING STATEMENT

9a. ORGANIZATION'S NAME

OR CMGT, INC.

9b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME,SUFFIX

10. MISCELLANEOUS:

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

11. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one name (11a or 11b) - do not abbreviate or combine names

11a. ORGANIZATION'S NAME

OR

11b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX

11c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY

11d. TAX ID #: SSN OR EIN	ADD'L INFO RE ORGANIZATION DEBTOR	11e. TYPE OF ORGANIZATION	11f. JURISDICTION OF ORGANIZATION	11g. ORGANIZATIONAL ID #, if any
				☐ NONE

12. [x] ADDITIONAL SECURED PARTY'S or [ ] ASSIGNOR S/P'S NAME - insert only one name (12a or 12b)

12a. ORGANIZATION'S NAME

OR

12b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
QUARLES	KIM	G.	

12c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
2 S 647 WHITE BIRCH LANE	WHEATON	IL	60187	USA

13. This FINANCING STATEMENT covers [ ] timber to be cut or [ ] as-extracted collateral, or is filed as a [ ] fixture filing.

14. Description of real estate:

16. Additional collateral description:

15. Name and address of a RECORD OWNER of above-described real estate (if Debtor does not have a record interest):

17. Check only if applicable and check only one box.

Debtor is a [ ] Trust or [ ] Trustee acting with respect to property held in trust or [ ] Decedent's Estate

18. Check only if applicable and check only one box.

[ ] Debtor is a TRANSMITTING UTILITY

[ ] Filed in connection with a Manufactured-Home Transaction — effective 30 years

[ ] Filed in connection with a Public-Finance Transaction — effective 30 years

UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

9. NAME OF FIRST DEBTOR (1a or 1b) ON RELATED FINANCING STATEMENT

9a. ORGANIZATION'S NAME: CMGT, INC.

OR

9b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME,SUFFIX

10. MISCELLANEOUS:

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

11. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one name (11a or 11b) - do not abbreviate or combine names

11a. ORGANIZATION'S NAME

OR

11b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX

11c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY

11d. TAX ID #: SSN OR EIN	ADD'L INFO RE ORGANIZATION DEBTOR	11e. TYPE OF ORGANIZATION	11f. JURISDICTION OF ORGANIZATION	11g. ORGANIZATIONAL ID #, if any
				☐ NONE

12. [X] ADDITIONAL SECURED PARTY'S or [ ] ASSIGNOR S/P'S NAME - insert only one name (12a or 12b)

12a. ORGANIZATION'S NAME

OR

12b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
QUARLES	ROB		

12c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
2 S 647 WHITE BIRCH LANE	WHEATON	IL	60187	USA

13. This FINANCING STATEMENT covers [ ] timber to be cut or [ ] as-extracted collateral, or is filed as a [ ] fixture filing.

14. Description of real estate:

15. Name and address of a RECORD OWNER of above-described real estate (if Debtor does not have a record interest):

16. Additional collateral description:

17. Check only if applicable and check only one box.

Debtor is a [ ] Trust or [ ] Trustee acting with respect to property held in trust or [ ] Decedent's Estate

18. Check only if applicable and check only one box.

[ ] Debtor is a TRANSMITTING UTILITY

[ ] Filed in connection with a Manufactured-Home Transaction — effective 30 years

[ ] Filed in connection with a Public-Finance Transaction — effective 30 years

FILING OFFICE COPY — NATIONAL UCC FINANCING STATEMENT ADDENDUM (FORM UCC1Ad) (REV. 07/29/98)

EXHIBIT 16

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTER DISTRICT OF ILLINOIS
EASTERN DIVISION

IN RE:	
CMGT, INC.,	
Debtor.	Bankruptcy No. 04 B 31669 Chapter 7
DAVID E. GROCHOCINSKI,	Honorable John H. Squires (Wheaton)
Trustee,	
v.	Adversary No. 07 A 838
SPEHAR CAPITAL, L.L.C.,	
Defendant.	

TRUSTEE'S AFFIDAVIT IN SUPPORT OF RESPONSE TO MOTION FOR SUMMARY JUDGMENT BY SPEHAR CAPITAL, LLC AND IN SUPPORT OF TRUSTEE'S CROSS MOTION FOR SUMMARY JUDGMENT

I, David E. Grochocinski, having been first duly sworn on oath, state that I am of legal age, competent to testify and under no disability; that I have personal knowledge of the facts stated herein; and that, if called as a witness, would testify as follows:

1. I am the duly appointed and acting chapter 7 trustee of the bankruptcy estate of CMGT, Inc. (the "Debtor" or "CMGT").

2. Since my appointment as a chapter 7 panel trustee for the Northern District of Illinois in 1984, I have acted as case trustee in thousands of chapter 7 bankruptcy cases.

3. On August 24, 2004, Spehar Capital, LLC ("Spehar")[1] brought an involuntary petition under chapter 7 of the Bankruptcy Code against the Debtor. I was appointed case trustee on September 21, 2004.

[1] References to "Spehar" include the attorneys for Spehar.

4. Shortly after my appointment, Spehar approached me and advised me that it believed that the Debtor owned a cause of action for malpractice (the "Malpractice Claim") against Mayer Brown Rowe and Maw, LLP ("MBRM"), the attorneys retained by the Debtor in connection with certain financing efforts, and against certain insiders of the Debtor.

5. Although I cannot remember the exact dates and content of all our conversations, I spoke with Spehar on a number of occasions concerning the Malpractice Claim. From the outset, I was aware that Spehar had been employed by the Debtor on a commission basis to locate potential sources of funding for CMGT, and that the possible cause of action involved a transaction with Spehar.

6. Details related by Spehar and other details that I would learn later are included in the allegations of the complaint in *Grochocinski v. Mayer Brown Rowe & Maw LLP et al.*, 06 C 5486 (the "Malpractice Action"), presently pending in the United States District Court for the Northern District of Illinois.

7. The documentation provided to me indicated that on March 18, 2004, a judgment in the amount of $17,045,780.00 was entered in the California Lawsuit, and a document described as "Judgment and Permanent Injunction against CMGT, Inc." had been served on Louis J. Franco ("Franco") and on "CMGT c/o the Delaware Secretary of State." I believed that the Delaware Secretary of State had been served because Franco had resigned as president and CEO of the Debtor some time before judgment was entered in the California Lawsuit.

8. I also reviewed documentation showing that on or about March 31, 2004, Spehar had domesticated its judgment in Illinois, and that on or about April 7, 2004, the Circuit

Court of the Eighteenth Judicial Circuit (the "Illinois State Court") had issued citations to discover assets (i) to "CMGT, Inc., c/o Louis J. Franco, President/CEO; 2 S. 647White Birch Lane, Wheaton, IL 60187" and (ii) to "Louis J. Franco, President/CEO, c/o CMGT, Inc., 2 S. 647 White Birch Lane, Wheaton, IL 60187." The order domesticating Spehar's judgment and the papers filed in connection with the citation to discover assets are filed in the Illinois State Court under the case number 2003 MR 001209 (the "Post-Judgment Case File").

9. Initially, I did not review the Post-Judgment Case File. However, assuming that service was on the same parties as in the California Lawsuit, I assumed that Spehar had caused the Illinois State Court to issue a third citation to "CMGT, Inc. c/o the Delaware Secretary of State."

10. Where a corporation's officers have resigned, it is my understanding that service on the corporation must be made on the registered agent, and if there is no registered agent, on the Secretary of State. Because I believed that a citation to discover assets had been issued by the Illinois State Court to the Delaware of Secretary of State, I accepted Spehar's assertion that through service of its citation to discover assets, Spehar held a perfected lien on all the Debtor's assets.

11. When Spehar first suggested that I bring an action for professional malpractice on behalf of the Debtor's estate, I pointed out that the estate had no assets. Spehar was aware of that situation and offered to provide some initial funding to pursue the Malpractice Claim.

12. I did not immediately respond to Spehar's proposal. It appeared to me that if Spehar's judgment could be vacated, the estate could not claim to have suffered injury from

entry of the default judgment. On investigation, several factors persuaded me that even if the time for bringing such a motion had not run, I would not be able to vacate the default judgment. First, it was not economically feasible to retain an attorney in California, since the estate had no assets. Even assuming that the estate could find funds to bring a motion in the California Lawsuit, I concluded that such a motion would be futile. Under California law, a default judgment may be vacated upon an application supported by an attorney's sworn affidavit attesting the judgment was entered as a result of the attorney's "mistake, inadvertence, surprise or neglect. . ." *See* Cal. Civ. Proc. Code § 473(b). In my estimation, that issue would have to be resolved as part of the proposed malpractice litigation, since MBRM likely would not admit neglect on its own part.

13. I told Spehar that as a first step in my investigation, I would have to obtain documents from the Debtor's legal files.

14. In November 2004, I contacted MBRM, advised it that I waived the Debtor's attorney-client privilege, and requested copies of the Debtor's legal files.

15. Shortly thereafter, Louis J. Franco ("Franco") also contacted me, informed me that he was the former president/CEO of the Debtor, and asked to turn over corporate records in his possession.

16. The fact of my communications with Franco and MBRM apparently became known to other individuals who had made loans or investments in CMGT (the "Investors"). These Investors complained that they had suffered injury from the Debtor's demise. I forwarded copies of letters from the Investors to Spehar.

17. Over the course of several months, Spehar and I negotiated the conditions under which Spehar would advance funds to move the potential malpractice litigation forward.

Spehar was represented in these negotiations L. Judson Todhunter and Steven Klenda ("Klenda"), who are both experienced bankruptcy attorneys.

18. One issue that arose during the period of our negotiations was whether the alleged security interests held by the Investors would be prior to Spehar's liens. Although I was aware that Spehar was concerned that the alleged security interests of Investors should not be prior to his claim, Spehar and I did not discuss whether 11 U.S.C. § 551 would apply upon the avoidance of any liens.

19. One of my main concerns was that Spehar's proposed monetary advance would not cover the expenses of case administration, including the costs of the proposed avoidance actions. In connection with those discussions, I refused to agree that estate administrative costs would be subordinated to costs that Spehar had incurred in connection with the California Litigation and the involuntary bankruptcy filing. At Spehar's request, I made an estimate that administrative expenses would not exceed $20,000.00.

20. Consistent with the practices I have followed in other post-petition financing arrangements, I took special care to ensure that Spehar's advances were to be given a superpriority in any distribution from the estate after a recovery on the Malpractice Claim. Thus, even if Spehar's prepetition claim was unsecured, all its post-petition advances were secured.

21. In my experience, where a post-petition lender wants assurance that its prepetition claim will not be challenged, the parties specifically address the issue, and any understanding that protects the prepetition claim from challenge is explicitly set forth in the post-petition financing agreement. Spehar did not request that I provide such a guarantee.

Given the relatively small amount of Spehar's advances and the risk inherent in the proposed litigation, I would not have been willing to provide a guarantee, either.

22. My discussions with Spehar also addressed the carve-out for unsecured creditors from any recovery on the Malpractice Claim. I insisted that there be a carve-out, so that unsecured creditors would share on a dollar-for-dollar basis with Spehar after the costs of the malpractice litigation and my trustee commission had been paid.

23. In the course of our discussions, Spehar submitted several proposed "sharing agreements" in the form of spreadsheets detailing a projected division of proceeds between Spehar and unsecured creditors in the event of any recovery on the Malpractice Claim. I believed that the proposals were subject to adjustment in the event that the underlying estimates proved to be incorrect. Spehar never questioned my right to a trustee's commission under 11 U.S.C. § 326, and I believed that although there was no reference to the commission in the proposed sharing agreement, I would receive a commission based on all moneys disbursed in the case. When reviewing Spehar's proposals, I also assumed that Spehar had a valid secured claim and that administrative costs would not exceed $20,000.00.

24. Although Spehar asked that he be consulted concerning litigation decisions, I gave no assurances in that regard. I also refused to agree that Spehar's approval would be required in connection with any settlement of the proposed malpractice litigation.

25. In connection with our discussions, I agreed that the Debtor's estate would sell rights to certain of the Debtor's computer codes and software to Spehar for $1,500.00.

26. My agreement with Spehar was memorialized in the draft Application of the Trustee to Enter Into Post-Petition Secured Financing that I sent to Klenda on April 5, 2005.

A copy of the draft motion is attached hereto as Ex. 1. We discussed that draft, and I inserted certain changes requested by Klenda. A copy of my second draft of the motion is attached hereto as Exhibit 2. My revised draft, along with a copy of a June 14, 2005 letter agreement drafted by Klenda, constitute the motion filed with the Court on July 15, 2005 (the "Financing Motion"). A copy of the Financing Motion is attached hereto as Exhibit 3.

27. The Financing Motion and the drafts that preceded it all contain a recital in paragraph 2 that "[t]o the extent that assets are available in this matter, Spehar Capital, LLC by virtue of the citation to discover assets which was served upon the debtor more than 90 days prior to the filing of the petition has a valid perfected lien." To the best of my knowledge at the time the Financing Motion was filed, I believed that Spehar's lien was perfected. However, I interpreted that language as a recital and not as a term of my agreement with Spehar. I believed that in the exercise of my duties as case trustee, I could move to avoid Spehar's lien if I were to learn later that Spehar was not entitled to status as a secured creditor.

28. The sole reference to avoidance of the Investors' alleged security interests was in the letter agreement attached to the Financing Motion. Paragraph 2(b) of that agreement stated that I would "take all necessary or appropriate actions to void the UCC-1 financing statements or other liens that CMGT's shareholders or persons otherwise affiliated filed with the IL Secretary of State on or about 12/18/2003." As I interpreted the term "void" in our agreement, there was nothing that would preclude me from following my customary procedures as trustee and preserving voided liens for the benefit of the estate pursuant to 11 U.S.C. § 551.

29. I did not draft the Financing Order that was filed with the Financing Motion. At Klenda's request, I sent a Word document with a caption for his use in drafting the order. Copies of e-mail messages discussing the draft order are attached hereto as Exhibit 4.

30. In his draft of the Financing Order, Klenda inserted the language in paragraph 6 that "[b]y virtue of its Citation to Discover Assets, Spehar has a valid and perfected lien on the proceeds of any such recovery." Klenda also drafted the language in paragraph 8 that "[t]he Trustee shall take all reasonable and appropriate actions to avoid all liens that are asserted to be superior to Spehar's valid and perfected lien in CMGT's assets . . ." A copy of Klenda's draft of the Financing Order, with the handwritten comments and changes that I faxed back to him, is attached hereto as Exhibit 5. I interpreted the references to Spehar's lien rights as recitals and believed that I was not precluded from moving to avoid Spehar's lien if I were to learn later that Spehar was not entitled to status as a secured creditor.

31. As indicated in my handwritten comments, I insisted that Klenda revise language in paragraph 4 of his draft order which specified the order in which I would use the funds that Spehar would advance to the estate. I demanded the change because I believed the provision was inconsistent with my duties as trustee.

32. Shortly after I filed the Financing Motion, the Office of the United States Trustee (the "UST") forwarded to me a letter the UST had received from Franco. Among other matters, Franco's letter questioned whether the proposed financing arrangement ignored legitimate claimants of the Debtor. A copy of that letter is attached hereto as Exhibit 6.

33. In my response to the UST, I expressed my belief that the Financing Motion and Financing Order merely provide a means for funding the estate and sharing funds that might

become available to the estate through litigation against insiders or professionals. Nothing in the order precluded me from challenging Spehar's judgment if additional information came into my possession that warranted such action. A copy of my response to the UST is attached hereto as Exhibit 7.

34. The Court entered the Financing Order on September 2, 2005. A copy of the Financing Order is attached hereto as Exhibit 8. Klenda drafted the order, revising the original language to reflect that I would move to employ Edward T. Joyce & Associates, P.C. ("Joyce") as special counsel for purposes of bringing the proposed malpractice litigation. A copy of Klenda's August 31, 2005 e-mail letter transmitting the final draft order is attached hereto as Exhibit 9.

35. On August 22, 2006, I caused 24 adversary proceedings to be filed against the Investors (the "Adversary Proceedings").

36. On October 10, 2006, Joyce filed the Malpractice Action. A copy of the docket in the Malpractice Action is attached hereto as Exhibit 10.

37. The chain of events giving rise to this dispute began when I moved for approval of settlement agreements with Franco and certain Investors in the Adversary Proceedings. My agreement with Franco provided that the purported security interest granted to him was avoided, with the lien, if any, preserved for the benefit of the estate pursuant to 11 U.S.C. § 551. Under the terms of the settlement agreements with other Investors, the adversary proceedings against them were dismissed, and the Investors' claims were to be allowed as general unsecured claims upon compliance with the terms of the order. The Court's order approving the settlements preserved the right of any party in interest to seek subordination

of the Investors' claims. A copy of the Court's order approving the settlements is attached hereto as Exhibit 11.

38. The rationale for my decision to settle the Adversary Proceedings was that there were no assets in the estate to fund the litigation.

39. At the time I moved for approval of the settlements in the Adversary Proceedings, Spehar had not yet made the additional advance of $13,500.00 required under the Financing Order. Because Spehar had not provided the promised consideration, I filed a Motion to Vacate the Financing Order (the "Motion to Vacate").

40. Around this time, I also checked the Post-Judgment Case File and found that the Clerk of the Illinois State Court had not issued a citation to discover assets directed to the Secretary of State of Delaware. Legal research conducted around this time also indicated that as a matter of law, a citation lien does not attach to a potential chose of action for professional malpractice.

41. My reply brief (the "Reply Brief") on the Motion to Vacate states at page 7 that "Spehar bargained for . . . a security interest in any proceeds from the Malpractice Action . . ." and it Kendall's recital in paragraph 6 of the Financing Order that "[b]y virtue of its Citation to Discover Assets, Spehar has a valid and perfected lien on any such recovery." However, the brief went on to argue alternatively that Spehar does not have a perfected security interest in the Debtor's assets or in the proceeds of any recovery in the Malpractice Action. A copy of the Reply Brief is attached hereto as Exhibit 12.

42. I did not draft the Reply Brief and I failed to change the language when I reviewed the brief.

43. I believe that I have substantially fulfilled my obligations under the Financing Order. I have caused the Malpractice Action to be filed, I have voided liens asserted to be prior to any lien rights held by Spehar pursuant to 11 U.S.C. § 551, and I have transferred the estate's rights, title and interest in the software and intangible assets provided for in the Financing Order.

44. Although Spehar paid the initial advance of $5,000.00 provided for in the Financing Order, it stopped payment on its check for the additional advance of $13,500.00. A copy of Spehar's e-mail message notifying me of that fact is attached hereto as Exhibit 13.

45. During our negotiations preceding entry of the Financing Order, Spehar was aware that I had received complaints from Franco and the Investors that they, too, had valid claims in the case.

46. Spehar never requested a guarantee that I would not challenge the priority of its claim.

47. I never agreed that § 551 of the Bankruptcy Code would not apply in this case.

48. Even if Spehar's claim is found to be unsecured, the amount of the claim is so large that Spehar will receive most of the funds distributed to unsecured creditors in this case.

49. Unless and until there is a recovery in the Malpractice Action, I consider this bankruptcy case to be administratively insolvent.

FURTHER AFFIANT SAYETH NAUGHT.

Dated: August 8, 2008

David E. Grochocinski, Trustee

Subscribed and sworn before me
this 8 day of August, 2008

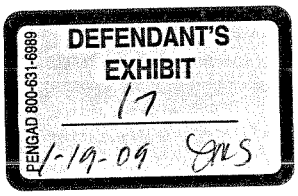
Notary Public

OFFICIAL SEAL
GINA A. BONK
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 10-29-2010

Prepared by:
Kathleen M. McGuire
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462
(708) 226-2700
Fax: (708) 226-9030

EXHIBIT 17

C



Effective:[See Notes]

United States Code Annotated Currentness
Title 11. Bankruptcy (Refs & Annos)
Chapter 1. General Provisions (Refs & Annos)
§ 108. Extension of time

(a) If applicable nonbankruptcy law, an order entered in a nonbankruptcy proceeding, or an agreement fixes a period within which the debtor may commence an action, and such period has not expired before the date of the filing of the petition, the trustee may commence such action only before the later of--

(1) the end of such period, including any suspension of such period occurring on or after the commencement of the case; or

(2) two years after the order for relief.

(b) Except as provided in subsection (a) of this section, if applicable nonbankruptcy law, an order entered in a nonbankruptcy proceeding, or an agreement fixes a period within which the debtor or an individual protected under section 1201 or 1301 of this title may file any pleading, demand, notice, or proof of claim or loss, cure a default, or perform any other similar act, and such period has not expired before the date of the filing of the petition, the trustee may only file, cure, or perform, as the case may be, before the later of--

(1) the end of such period, including any suspension of suchperiod occurring on or after the commencement of the case; or

(2) 60 days after the order for relief.

(c) Except as provided in section 524 of this title, if applicable nonbankruptcy law, an order entered in a nonbankruptcy proceeding, or an agreement fixes a period for commencing or continuing a civil action in a court other than a bankruptcy

court on a claim against the debtor, or against an individual with respect to which such individual is protected under section 1201 or 1301 of this title, and such period has not expired before the date of the filing of the petition, then such period does not expire until the later of--

(1) the end of such period, including any suspension of such periodoccurring on or after the commencement of the case; or

(2) 30 days after notice of the termination or expiration of the stay under section 362, 922, 1201, or 1301 of this title, as the case may be, with respect to such claim.

CREDIT(S)

(Pub.L. 95-598, Nov. 6, 1978, 92 Stat. 2556; Pub.L. 98-353, Title III, § 424, July 10, 1984, 98 Stat. 369; Pub.L. 99-554, Title II, § 257(b), Oct. 27, 1986, 100 Stat. 3114; Pub.L. 109-8, Title XII, § 1203, Apr. 20, 2005, 119 Stat. 193.)

2005 Acts. Amendments by Pub.L. 109-8 effective, except as otherwise provided, 180 days after April 20, 2005, and inapplicable with respect to cases commenced under Title 11 before the effective date, see Pub.L. 109-8, § 1501, set out as a note under 11 U.S.C.A. § 101.

Current through P.L. 110-460 (excluding P.L. 110-458) approved 12-23-2008

END OF DOCUMENT

EXHIBIT 18

Grochocinski, Grochocinski & Lloyd, Ltd.

Attorneys at Law

David E. Grochocinski
Mark S. Grochocinski
David P. Lloyd
Arthur W. Rummler
Thomas B. Sullivan,
Of Counsel

August 10, 2005

Mr. Ira Bodenstein
U.S. Trustee-Region 11
227 W. Monroe Street
Suite 3350
Chicago, IL 60606

Re: CMGT, Inc.
No. 04B 31669
Letter of 7/21/05 from Louis Franco

Dear Mr. Bodenstein:

I have received the letter of Mr. Franco dated July 21, 2005 and hope my response will clarify matters for you as well as Mr. Franco.

First, on the issue of notice, a number of the notices of motion were sent to alleged secured creditors c/o Mr. Franco because the document, which allegedly perfected their security interest (the UCC I's) all indicated that the secured party's address was 2S647 White Birch Lane, Wheaton, IL 60187 (see copy of the Kim Quarles UCC I and others enclosed).

I, obviously, did not prepare these documents and if they were not true, then someone intentionally attempted to obtain a security interest in assets of the debtor with false information. I used the last best official address I had for a number of persons, but did use a more current address of the individuals who contacted me during the course of the case. Since this is an involuntary case, with no schedules or statement of affairs and with little or no input other than complaints from former shareholders of alleged secured parties, I think the notice that was sent was based on best official information. I would be happy to send amended notice to these individuals if Mr. Franco would like to provide that information to me either directly or by looking through the boxes of documents he sent to my office.

I have no idea what Mr. Franco is referring to when he alleges there is a demonstrated pattern of making untrue statements to the court. Enclosed is a copy of the docket. It shows only two (2) items that were generated by my office. One is the application to employ counsel and second is the current application which is not set for hearing until August 12, 2005. If he can find a pattern of misstatements to the court, please have him point them out to me.

DEFENDANT'S EXHIBIT 18 1-19-09 SMS
PENGAD 800-631-6989

PL007400

1900 Ravinia Place · Orland Park, Illinois 60462 · 708-226-2700 · Fax 708-226-9030

EXHIBIT # 7 D. Grochocinski

Paragraph number three of his letter refers to my alleged ignoring of claims of other creditors. Enclosed in your package of materials from Mr. Franco is my letter of December 16, 2004 directed to Kim Quarles. It sets forth my considered belief that the judgment entered in favor of Spehar Capital is final and unappealable. Under the Rooker-Feldman Doctrine, I cannot attack the judgment collaterally and the time to vacate the judgment has expired due in large measure to Mr. Franco's own lack of diligence. Because the judgment is final, affirmative defenses, counterclaims and the like are barred because of res judicata (Please note that a copy of that letter was sent to the debtor's former counsel, Ronald Given at May Brown and I did not receive a call or letter disputing the analysis).

Unless an independent cause of action lies against Spehar Capital, the claims that Mr. Franco are alleging are barred. Subsequent to the judgment in favor of Spehar Capital, a citation issued, was served on the debtor through Mr. Franco and no motion to vacate or set aside the judgment was filed or prosecuted.

However, as you will note from the application for post-petition financing and the attached order, nothing in that document seeks to release Spehar of pre-petition causes of action nor bars such other actions as may be available to the debtor or the trustee. The application merely provides a means for funding the estate and shares with the estate funds that might be made available to it through litigation verses insiders or professionals of the debtors.

It is always conceivable that additional information will come into my possession that might change or alter my beliefs as to the validity of the judgment or with the ability to vacate same or other causes of action versus Spehar Capital.

However, this is an involuntary case, and with little or no assistance from Mr. Franco, and without funds to hire an accountant or prosecute claims in favor of the estate, little progress can be made.

Lastly, it is always possible that Mr. Franco or other alleged shareholders may have causes of action verses Spehar Capital or Gary Spehar, individually. The bankruptcy court is not the proper forum for such actions and the involuntary case does not prevent such actions.

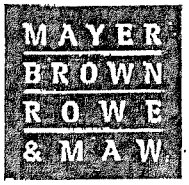
I hope this satisfies your inquiry and provides an adequate response to Mr. Franco's letter.

Very truly yours,

David E. Grochocinski

DEG/gb
Enclosure

EXHIBIT 19



November 29, 2004

Mayer, Brown, Rowe & Maw LLP
190 South La Salle Street
Chicago, Illinois 60603-3441

Main Tel (312) 782-0600
Main Fax (312) 701-7711
www.mayerbrownrowe.com

Ronald B. Given
Direct Tel (312) 701-7382
Direct Fax (312) 706-8137
rgiven@mayerbrownrowe.com

David E. Grochocinski
Grochocinski, Grochocinski & Lloyd, Ltd.
190 Ravinia Place
Orland Park, IL 60462

Re: CMGT, Inc.
Your No. 04B 31669

Dear Mr. Grochocinski:

I refer to your November 22, 2004 letter to our law firm asking for "files and records concerning CMGT, Inc., and related shareholders or trustee matters" to which you are entitled, and as to which no client privileges exist, based upon your represented status as the interim Chapter 7 Trustee for CMGT, Inc.

In response to, and reliance upon, your direction I have enclosed a CD-Rom containing downloaded e-mail and word processing files. I have also gathered hard-copy files. Please have a copying service contact my secretary, Eva Bugajski, 312-701-7632, to make arrangements to pick up the files for copying at your expense. Your copying service should provide us with a receipt acknowledging the files they are taking with them. I would appreciate it if you could also arrange to have our files returned to us as soon as possible.

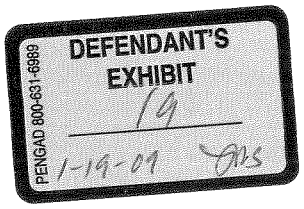
Best regards.

Cordially,

Ronald B. Given

RBG/eb

Encls.



PL 01363

EXHIBIT 20

C

Effective:[See Text Amendments]

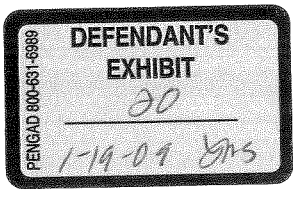
West's Annotated California Codes Currentness
Code of Civil Procedure (Refs & Annos)
Part 2. Of Civil Actions (Refs & Annos)
Title 6. Of the Pleadings in Civil Actions
Chapter 8. Variance--Mistakes in Pleadings and Amendments (Refs & Annos)

→ § 473. Amendments permitted by court; enlargement of time to answer or demur; continuance, costs; relief from judgment, etc., taken by mistake, inadvertence, surprise, or excusable neglect; vacating default judgment; compensatory costs and legal fees; penalties; clerical mistakes in judgment or order; relief

(a)(1) The court may, in furtherance of justice, and on any terms as may be proper, allow a party to amend any pleading or proceeding by adding or striking out the name of any party, or by correcting a mistake in the name of a party, or a mistake in any other respect; and may, upon like terms, enlarge the time for answer or demurrer. The court may likewise, in its discretion, after notice to the adverse party, allow, upon any terms as may be just, an amendment to any pleading or proceeding in other particulars; and may upon like terms allow an answer to be made after the time limited by this code.

(2) When it appears to the satisfaction of the court that the amendment renders it necessary, the court may postpone the trial, and may, when the postponement will by the amendment be rendered necessary, require, as a condition to the amendment, the payment to the adverse party of any costs as may be just.

(b) The court may, upon any terms as may be just, relieve a party or his or her legal representative from a judgment, dismissal, order, or other proceeding taken against him or her through his or her mistake, inadvertence, surprise, or excusable neglect. Application for this relief shall be accompanied by a copy of the answer or other pleading proposed to be filed therein, otherwise the application shall not be granted, and shall be made within a reasonable time, in no case exceeding six months, after the judgment, dismissal, order, or proceeding was taken. However, in the case of a judgment, dismissal, order, or other proceeding determining the ownership or right to possession of real or personal property, without extending the six-month period, when a notice in writing is personally served within the State of California both upon the party against whom the judgment, dismissal, order, or other proceeding has been taken, and upon his or her attorney of record, if any, notifying that party and his or her attorney of record, if any, that the order, judgment, dismissal, or other proceeding was taken against him or her and that any rights the party has to apply for relief under the provisions



of Section 473 of the Code of Civil Procedure shall expire 90 days after service of the notice, then the application shall be made within 90 days after service of the notice upon the defaulting party or his or her attorney of record, if any, whichever service shall be later. No affidavit or declaration of merits shall be required of the moving party. Notwithstanding any other requirements of this section, the court shall, whenever an application for relief is made no more than six months after entry of judgment, is in proper form, and is accompanied by an attorney's sworn affidavit attesting to his or her mistake, inadvertence, surprise, or neglect, vacate any (1) resulting default entered by the clerk against his or her client, and which will result in entry of a default judgment, or (2) resulting default judgment or dismissal entered against his or her client, unless the court finds that the default or dismissal was not in fact caused by the attorney's mistake, inadvertence, surprise, or neglect. The court shall, whenever relief is granted based on an attorney's affidavit of fault, direct the attorney to pay reasonable compensatory legal fees and costs to opposing counsel or parties. However, this section shall not lengthen the time within which an action shall be brought to trial pursuant to Section 583.310.

(c)(1) Whenever the court grants relief from a default, default judgment, or dismissal based on any of the provisions of this section, the court may do any of the following:

(A) Impose a penalty of no greater than one thousand dollars ($1,000) upon an offending attorney or party.

(B) Direct that an offending attorney pay an amount no greater than one thousand dollars ($1,000) to the State Bar Client Security Fund.

(C) Grant other relief as is appropriate.

(2) However, where the court grants relief from a default or default judgment pursuant to this section based upon the affidavit of the defaulting party's attorney attesting to the attorney's mistake, inadvertence, surprise, or neglect, the relief shall not be made conditional upon the attorney's payment of compensatory legal fees or costs or monetary penalties imposed by the court or upon compliance with other sanctions ordered by the court.

(d) The court may, upon motion of the injured party, or its own motion, correct clerical mistakes in its judgment or orders as entered, so as to conform to the judgment or order directed, and may, on motion of either party after notice to the other party, set aside any void judgment or order.

CREDIT(S)

(Enacted 1872. Amended by Code Am.1873-74, c. 383, p. 302, § 60; Code Am.1880, c. 14, p. 2, § 3; Stats.1917, c. 159,

p. 242, § 1; Stats.1933, c. 744, p. 1851, § 34; Stats.1961, c. 722, p. 1965, § 1; Stats.1981, c. 122, p. 857, § 2; Stats.1988, c. 1131, § 1; Stats.1991, c. 1003 (S.B.882), § 1; Stats.1992, c. 427 (A.B.3355), § 16; Stats.1992, c. 876 (A.B.3296), § 4; Stats.1996, c. 60 (S.B.52), § 1.)

Current with legislation through Ch. 765 of the 2008 Reg.Sess., Ch. 1 of the 2007-2008 1st Ex.Sess., Ch. 1 of the 2007-2008 2nd Ex.Sess., Ch. 7 of the 2007-2008 3rd Ex.Sess., and all propositions on 2008 ballots.

END OF DOCUMENT

EXHIBIT 21

D Grochocinski

From: "D Grochocinski" <dgrochocinski@ggl-law.com>
To: <steve@tisdalelaw.com>
Cc: <ljt@defrees.com>
Sent: Friday, February 25, 2005 11:15 AM
Subject: Re: CMGT

We obviously have different views as to this matter. You have only been in the mix for a short time. Most of the matters and my letters and other correspondence have gone to other attorneys or to your client and Mr. Spellmire.

I do not consider your recent response to be a "big step" in reaching an agreement. I think my proposal was simple and straightforward. If you have questions as to how the funding would work please discuss it with your bankruptcy counsel. Maybe you are operating under a misapprehension.

I am out of the office for the balance of the day. In the interim you had better take whatever steps you need to make sure the cause of action is protected if it exists at all.

DEG

----- Original Message -----
From: Steven A. Klenda
To: 'D Grochocinski'
Cc: 'Gerry Spehar' ; ljt@defrees.com
Sent: Friday, February 25, 2005 10:23 AM
Subject: RE: CMGT

David,

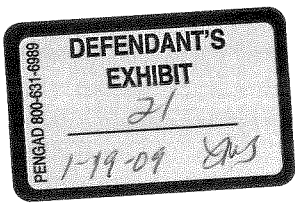
I just got in and haven't had time to digest the substance of your email, but I'm really puzzled by its tone. This is the first proposal that we've responded to from you, so I'm not sure what requirements that we added. We tried — as you had requested — to sweeten the pot so that unsecureds got paid in full — which is your goal, and make sure that our interests stayed aligned, which is our goal. We proposed was a way for unsecured creditors to fully recover their interests. And we requested a rough budget, which we did before, which is also not unreasonable. We're not asking for a line item. If you'd rather hold off on a carve-out agreement until and unless Spellmire conducts his investigation and a decision is made to proceed, then that's something that we can discuss.

Spehar is trying to reach an agreement. His proposal was intended to take a big step toward doing that. I don't think that it will take that long to reach an agreement, if we can understand your position. Given your response, we apparently don't. Can we talk about this to clear this up?

-Steve

Steven A. Klenda
Tisdale & Associates LLC
1600 Broadway St., Suite 2600
Denver, Colorado 80202
Phone: (303) 832-1800
Fax: (303) 832-0799

-----Original Message-----
From: D Grochocinski [mailto:dgrochocinski@ggl-law.com]
Sent: Friday, February 25, 2005 9:07 AM
To: steve@tisdalelaw.com
Cc: ljt@defrees.com
Subject: CMGT



PL 01826

2/25/2005

I reviewed your of February 24, 2005 and frankly I think that it will take some time to resolve this matter. It appears that each time I send you a proposal you reply and add more requirements. If I didn't know better I would think that you do not want to reach an agreement at all so your client has another person to blame. In the interim the time to file any suit is continuing to run. Do you know or have you asked George Spellmire what the statute date is on this action if one exists at all? I do not have any idea as to these types of actions and am unaware of how a bankruptcy may impact on the statute of limitations. Your client, as a creditor has always had the right to conduct 2004 exams on its own and has the right to hire Mr. Spellmire to investigate any causes of action that may be brought by the estate. If he thinks a cause of action lies upon which he or his company has a lien then he should be protecting his collateral. From my perspective as a trustee there are no assets at this time for anyone but secured creditors and this is a no asset case from that point of view. If he wants to have the estate do something then I would think that he and you with the help of your local counsel should find a way to get it done. If we cannot agree at this time now then maybe he should take action with Spellmire and his own bankruptcy attorneys, obtain the information and let me know if a cause of action exits. At this point in time we are debating a matter and we do not even know whether an action exists and the extent of any damages. This was the purpose of hiring Spellmire. Hire him on your own, pay his fees and costs and let me know. In the interim, I am going to prepare schedules and perhaps have Louis Franco designated as the representative of the debtor, set the matter for a meeting of creditors and unless there is some very good incentive for unsecured creditors I will file a no asset report and close my file. I am not obligated to pursue assets that benefit secured creditors.

David E. Grochocinski
Grochocinski, Grochocinski, & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462
Telephone: (708) 226-2700
Facsimile: (708) 226-9030

EXHIBIT 22

R. LEONARD CARROLL, M.D.
Certified, American Board of Surgery
Fellow, American College of Surgeons

P.O. Box 1350
Jamestown, TN 38556
(931) 879-9854
Fax (931) 879-1354

1 Dec 04

Mr David Grachociuski,

I was an investor in GMGT, Inc. - about $60,000 - and thought the company was finally to be capitalized. That was until Gerry Spehar stopped the capitalization and now the company is bankrupt. I do not understand why Mr Spehar would do this unless it was greed or poor advice from his attorneys. Do I have any recourse to get back my investment?

Sincerely

Richard Carroll, MD

James M. Wong
21W760 Glen Crest Drive
Glen Ellyn, IL 60137
Phone: 630-790-4763
Email: jim@wongknowles.com

December 8, 2004

David E. Grochocinski
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, Illinois 60462

Re: CMGT, Inc. File No. 04B 31669

Dear Mr. Grochocinski:

I understand you have been appointed as the interim Chapter 7 Trustee regarding CMGT, Inc. I was one of the initial investors in CMGT, Inc. I am a CPA and my firm provided accounting services to CMGT during some of its operating years. As a result of CMGT's inability to fully pay for my services, my firm became a creditor of CMGT as well. As of today, my outstanding invoices to CMGT, exclusive of late fees, totaled $105,315.32.

I am writing this letter as a CMGT creditor/shareholder to assert my claim, and to provide you with clarification of certain circumstances under which CMGT was forced into bankruptcy. To put it simply, Gerry Spehar/Spehar Capital LLC initiated a lawsuit against CMGT without merit or sustaining damages, rendered CMGT unacceptable as an investment to any potential investors and caused its demise.

1. Gerry Spehar had a performance-based contract with CMGT to act as CMGT's investment banking representative and consultant. He never brought in any money from any investors and would have been compensated if CMGT became funded through his efforts as delineated under the contract, which began on October 1, 2001 and expired on October 1, 2003.
2. In late 2003, CMGT was negotiating with a potential investor group that was not brought to CMGT by Spehar. That investor group would have invested in CMGT allowing CMGT to implement the next phase of its business plan.
3. Gerry Spehar sued for his compensation before CMGT was ever funded. Consequently, the potential investor group became alarmed and withdrew its offer.
4. CMGT was never funded.
5. Gerry Spehar destroyed any possibility CMGT might have had in getting funded and further implementing its business plan.

All of the initial investors lost their investment in CMGT because of Gerry Spehar's lawsuit, which was filed without merit. He and his legal counsels knew that CMGT was never funded and did not have the financial resources to defend itself. He and his legal counsels also knew that CMGT was legally precluded from appearing in Court. His lawsuit would never have prevailed but for the fact that it was uncontested. He was never damaged and his lawsuit was filed with the intent to prevent CMGT from becoming capitalized and ultimately destroy CMGT. If there is anyone who is damaged, it is the initial investors in CMGT, its creditors and shareholders, NOT Gerry Spehar. As the Trustee of the bankrupted estate, you appear to be in a position to remedy the wrongs caused by Gerry Spehar/Spehar Capital and his attorneys. If you need any assistance in doing so, please do not hesitate to call me.

Sincerely,

James M. Wong, CPA CFE

Grochocinski, Grochocinski & Lloyd, Ltd.

Attorneys at Law

David E. Grochocinski
Mark S. Grochocinski
David P. Lloyd
Arthur W. Rummler
Thomas B. Sullivan,
Of Counsel

FACSIMILE TRANSMISSION

DATE: December 13, 2004

TO: Doug Giese

FAX #: 312-939-5617

FROM: David E. Grochocinski

FIRM: GROCHOCINSKI, GROCHOCINSKI & LLOYD, LTD.

PHONE: 708 – 226 – 2700

FAX #: 708 – 226 – 9030

NO. PAGES 2 INCLUDING THIS COVER PAGE

MESSAGE: RE: CMGT, Inc. – 04B31669

I received this letter from another investor who apparently has a different slant on the reason for the demise of this debtor. Let me know where we are on funding this estate.

DEG

PL 01365

December 10, 2003

David E. Grochocinski
1900 Ravinia Place
Orland Park, Illinois 60462

Subject: CMGT, Inc File # 04B 31669

Dear Mr Grochocinski,

I am retired and was an original investor in subject company.

I understand that you have been appointed as the Chapter 7 Trustee.

Having followed this company for several years, it is my firm opinion that Gerry Spehar and his various activities was responsible for the failure of CMGT.

I pray that you are in a position to remedy the wrongs generated by Spehar and his cohorts.

Sincerely,

William J. Donwen
5715 Preston Fairways Drive
Dallas, TX 75252

COPY

December 17, 2004

David Grochocinski, Esq.
Grochocinski & Grochocinski
800 Ravinia Place
Orland Park, IL 60462

Re: CMGT, Inc.
Case number: 04 B 31669

Dear Mr. Grochocinski:

I have $200,000 invested in CMGT and I am very unhappy with the actions of the Spehar/Spehar Capital. As a result of these actions, the chance for CMGT to find funding and survive disappeared.

I think Spehar is directly responsible for any losses. The fact is, Spehar was never damaged and Spehar never acquired any investment capital.

The Spehar lawsuit was without merit and was the sole and direct cause of irreparable damage to CMGT and the loss of my investment.

Something should be done to collect from Spehar because their lawsuit was without merit, spurious and I believe Spehar and his attorneys pursued litigation with full knowledge that there was no real cause of action.

Please do something to regroup my investment from Spehar and let me know what the action is.

Sincerely,

Ron Holman, Ph.D.

Lee M. Rask
8800 SE Sunnyside Road, Suite 101N
Clackamas, Oregon 97015

December 27, 2004

David Grochocinski, Esquire
Grochocinski & Grochocinski
800 Ravinia Place
Orland Park, IL 60462

VIA FAX – 708-226-9030

Re: CMGT, Inc. - File Number 04B 31669

Dear Mr. Grochocinski:

As the interim trustee on the above referenced Chapter 7 bankruptcy I am notifying you that I am an initial investor in CMGT, Inc. in the amount of $50,000. I understand that there are legal matters initiated by Gary Spehar, Spehar Capital, which have resulted in CMGT, Inc. becoming insolvent. It is my further understanding that he brought a frivolous lawsuit against the company and because of this lawsuit their window of opportunity to raise capital was eliminated. Your efforts on behalf of the stockholders would be appreciated.

Sincerely,

Lee M. Rask

PL 01388

e-mail- lmrask1@aol.com
Phone – 503-786-7743 Fax – 503—786-7924