

EXHIBIT 23

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

November 30, 2004

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

**Re: CMGT, Inc. – Order for Relief Under Chapter 7
Bankruptcy No. 04 B 31669**

Dear Mr. Grochocinski:

I understand you have been appointed as the interim Chapter 7 Trustee regarding an Order for Relief entered by Judge John H. Squires in September 2004 in the above referenced involuntary Chapter 7 case.

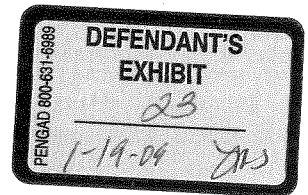
I am writing this letter in my status as a claimant, as well as an ex-officer of CMGT, Inc, as a courtesy to alert you to the fact that I am holding CMGT corporate records and would appreciate it if you could take custody of such records.

I look forward to hearing from you about this and related CMGT matters.

Very truly yours,



Louis J. Franco



Grochocinski, Grochocinski & Lloyd, Ltd. _____

Attorneys at Law

David E. Grochocinski

Mark S. Grochocinski

David P. Lloyd

Arthur W. Rummel

Thomas B. Sullivan,

Of Counsel

December 3, 2004

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187

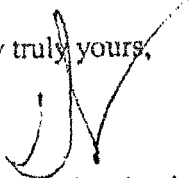
Re: CMGT, Inc.
No. 04B 31669

Dear Mr. Franco:

Thank you for your letter of November 30, 2004, relative to the above matter.

If you are holding CMGT corporate records, I would appreciate having them turned over to me or please contact me so that I can arrange to have them picked up, especially if you will let me know how many records you have and how many boxes of records you might have so that I know how I will have those transferred to my possession.

Very truly yours,



David E. Grochocinski

DEG/gc

LOUIS J. FRANCO
2 S 647 WHITE BIRCH LANE
WHEATON, IL 60187
TEL: 630-260-9507 ■ FAX: 978-389-1060

CONFIDENTIAL FACSIMILE TRANSMITTAL SHEET

TO:	David E. Grochocinski	FROM:	Louis Franco
COMPANY:	Grochocinski, Grochocinski & Lloyd, Ltd 1900 Ravinia Place, Orland Park, IL 60462	DATE:	10 February 2005
FAX NUMBER:	(708) 226-9030	TOTAL NO. OF PAGES INCLUDING COVER:	1
PHONE NUMBER:	(708) 226-2700	SENDER'S REFERENCE NUMBER:	CMGT, Inc. Chap. 7 No. 04B 31669
RE:	Conveyance of CMGT Corporate Records to Chapter 7 Trustee	YOUR REFERENCE NUMBER:	CMGT, Inc. No. 04B 31669

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY PLEASE RECYCLE

NOTES/COMMENTS:

Mr. Grochocinski:

Further to our previous correspondence on the above matter, this is to confirm that the CMGT corporate records (in two (2) large storage boxes) are ready to be picked-up. Please let me know what arrangements you wish to make to transfer these records to your possession.

Regards,

Louis Franco

LOUIS J. FRANCO
2 S 647 WHITE BIRCH LANE
WHEATON, IL 60187
TEL: 630-260-9507 ■ FAX: 978-389-1060

CONFIDENTIAL FACSIMILE TRANSMITTAL SHEET

TO:	David E. Grochocinski	FROM:	Louis Franco
COMPANY:	Grochocinski, Grochocinski & Lloyd, Ltd 1900 Ravinia Place, Orland Park, IL 60462	DATE:	February 21, 2005
FAX NUMBER:	(708) 226-9030	TOTAL NO. OF PAGES INCLUDING COVER:	5
PHONE NUMBER:	(708) 226-2700	SENDER'S REFERENCE NUMBER:	CMGT, Inc. Chap. 7 No. 04B 31669
RE:	Conveyance of CMGT Corporate Records to Chapter 7 Trustee	YOUR REFERENCE NUMBER:	CMGT, Inc. No. 04B 31669

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY PLEASE RECYCLE

NOTES/COMMENTS:

Mr. Grochocinski:

This is to confirm that three (3) boxes containing CMGT documents have been shipped to you at your office via UPS ground service and scheduled for delivery to you on Tuesday 2/22/2005. The UPS shipping cost information and tracking numbers are:

Item	Weight	UPS Tracking #	Date Shipped	Cost
Box 1 of 3	29.02/30lbs billed	1ZV988010373615583	02/21/2005	\$11.68
Box 2 of 3	34.72/35lbs billed	1ZV988010306951514	02/21/2005	\$12.80
Box 3 of 3	44.68/45lbs billed	1ZV988010373620764	02/21/2005	\$14.84
TOTAL				\$39.32

Attached are the UPS Store shipment and register receipts showing I have paid the total of \$39.32 for shipping the boxes to you. Pursuant to your agreement, please send your reimbursement for these shipping charges to me at the following address:

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187

Regards,

Louis Franco

***** SALE *****

Mail Boxes Etc.

Making Business Easier. Worldwide.

Shift:0426 Drw:01 ID:1274 Clerk:Megan
2/21/2005 17:54:30

Center #4659
20 Danada Square West
Wheaton, IL 60187
Phone 630-653-8700

Qty	Description	Unit	Ext
1	Shipping	11.68	11.68
1	Shipping	12.80	12.80
1	Shipping	14.84	14.84
	Sub Total:		39.32
	Total Sale:		39.32
	Credit Card:		39.32
	Change:		0.00

The UPS Store-Wheaton
Track any package at WWW.THEUPSSTORE.COM

Visit our Web Site at: WWW.MBE.COM

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
Mon, Feb 21, 2005

EXPECTED DELIVERY DATE:
TUES, FEB 22, 2005 EOD

SHIP FROM:
LOUIS FRANCO
25847 WHITE BIRCH LN
WHEATON IL 60187-7930
(630) 260-9507

SHIP TO:
GROCHOCINSKI, GROCHOCINSKI & LLOYD
DAVID E GROCHOCINSKI
1900 RAVINIA PL
ORLAND PARK IL 60462-3760
Business

SHIPPED THROUGH:
The UPS Store #4659
Wheaton, IL 60187
(630) 653-6700

SHIPMENT INFORMATION:
UPS Ground Commercial
29.02lbs/30lbs Billed
Customer Packed: 14"X14"X15"
E-mail Delivery Notification
E-mail Shipment Notification

Tracking Number: 1ZV988818J73615583
Shipment ID: MM8761E1GJB29
Or/Item#: 67926208
Ref#: 022105MC

DESCRIPTION OF GOODS:
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SHIPMENT CHARGES:
Ground Commercial \$11.45
Service Options \$0.00
Fuel Surcharge \$0.23

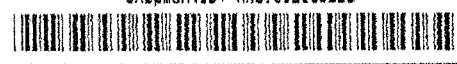
Total \$11.68

COMPLETE ONLINE SHIPMENT TRACKING INFORMATION:
Enter any of the following addresses in your web browser to view tracking information:
<http://trk.upsstore.com> (select Tracking, then enter Tracking #)
<http://msh.com> (select Tracking, then enter Tracking #)
or <http://lship.com/track/trk.asp?r=MM8761E1GJB29>

QUESTIONS ABOUT YOUR SHIPMENT?
Contact the SHIPPED THROUGH facility listed above.

Signature: _____

Shipment ID: MM8761E1GJB29



Powered by iShip(™)
02/21/2005 03:42 PM Pacific Time

UPS Ground, Shipping Notice - Carriage Payments may be subject to the rules relating to liability and other terms and conditions established by the Commission for the Unification and Facilitation of International Trade Law. Please refer to the Commission for the Unification and Facilitation of International Trade Law. These terms, conditions, and notices apply to the U.S. and are subject to the laws of the United States. © 2005 UPS. All rights reserved. UPS, the UPS logo, and other marks are trademarks of UPS. All other marks are trademarks of their respective owners.

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
Mon, Feb 21, 2005

EXPECTED DELIVERY DATE:
TUES, FEB 22, 2005 EOD

SHIP FROM:
LOUIS FRANCO
25647 WHITE BIRCH LN
WHEATON IL 60187-7930
(630) 258-9507

SHIP TO:
GROCHOCINSKI, GROCHOCINNSKI & LLOYD
DAVID E GROCHOCINSKI
1900 RAVINIA PL
ORLAND PARK IL 60462-3760
Business

SHIPPED THROUGH:
The UPS Store #4659
Wheaton, IL 60187
(630) 653-8780

SHIPMENT INFORMATION:
UPS Ground Commercial
34.72lbs/35lbs Billed
Customer Packed: 21"X15"X12"
E-mail Delivery Notification
E-mail Shipment Notification

Tracking Number: 1ZV988010J06951514
Shipment ID: MM67G1E0EMYSV
Or/Item#: 67926208
Ref#: 022105MC

DESCRIPTION OF GOODS:
- -

SHIPMENT CHARGES:
Ground Commercial \$12.55
Service Options \$0.00
Fuel Surcharge \$0.25

Total \$12.80

COMPLETE ONLINE SHIPMENT TRACKING INFORMATION:
Enter any of the following addresses in your web browser to view tracking information:
<http://trac.ups.com> (select Tracking, then enter Tracking #)
<http://mc.ups.com> (select Tracking, then enter Tracking #)
or <http://1ship.com/track/1x.asp?1=MM67G1E0EMYSV>

QUESTIONS ABOUT YOUR SHIPMENT?
Contact the SHIPPED THROUGH facility listed above.

Signature:

Shipment ID: MM67G1E0EMYSV



Powered by iShip4me
02/21/2005 03:44 PM Pacific Time

International Shipping Notice - Carrier: UPS Ground - This bill reflects the rates relating to weight, size, other service features (contents) established by the Commission on the Uniformity of Customs Rules, Practices & Procedures, as amended, and the United States Department of Customs and the Commission on the Uniformity of Customs Rules, Practices & Procedures. These rates include, but are not limited to, the applicable duties and taxes. For shipping advice, call 1-800-762-7828.

Shipment Receipt: Page #1 of 1

THIS IS NOT A SHIPPING LABEL. PLEASE SAVE FOR YOUR RECORDS.

SHIP DATE:
Mon, Feb 21, 2005

EXPECTED DELIVERY DATE:
TUES, FEB 22, 2005 EOD

SHIP FROM:
LOUIS FRANCO
25647 WHITE BIRCH LN
WHEATON IL 60187-7930
(630) 260-9507

SHIP TO:
GROCHOCINSKI, GROCHOCINNSKI & LLOYD
DAVID E GROCHOCINSKI
1900 RAVINIA PL
ORLAND PARK IL 60462-3760
Business

SHIPPED THROUGH:
The UPS Store #4659
Wheaton, IL 60187
(630) 653-8700

SHIPMENT INFORMATION:
UPS Ground Commercial
44.68lbs/45lbs Billed
Customer Packed: 21"X16"X13"
E-mail Delivery Notification
E-mail Shipment Notification

Tracking Number: 1ZV980010373620764
Shipment ID: MM87G1E18BP4P
Or/Item#: 67926208
Ref#: 022185MC

DESCRIPTION OF GOODS:
--

SHIPMENT CHARGES:
Ground Commercial \$14.55
Service Options \$0.00
Fuel Surcharge \$0.29

Total \$14.84

COMPLETE ONLINE SHIPMENT TRACKING INFORMATION:
Enter any of the following addresses in your web browser to view tracking information:
<http://theupsstore.com> (select Tracking, then enter Tracking #)
<http://abx.com> (select Tracking, then enter Tracking #)
or <http://iship.com/track/trk.asp?i=MM87G1E18BP4P>

QUESTIONS ABOUT YOUR SHIPMENT?
Contact the SHIPPED THROUGH facility listed above.

Signature:

ShipmentID: MM87G1E18BP4P



Powered by iShip(ta)
02/21/2005 03:45 PM Pacific Time

International Shipping Notice: Cargo parcels may be subject to the rules, taxes, duties and other applicable conditions established by the Government of the country of origin. Such parcels may be subject to inspection by the Customs and Border Protection (CBP) of the United States. These parcels may be subject to inspection by the Customs and Border Protection (CBP) of the United States. These parcels may be subject to inspection by the Customs and Border Protection (CBP) of the United States. For shipping terms, visit usps.com.

Grochocinski, Grochocinski & Lloyd, Ltd. _____

Attorneys at Law

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

February 22, 2005

Mr. Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187

Dear Mr. Franco,

RE: CMGT - TRANS COSTS OF RECORDS

Per your fax of 2/21/05, enclosed is my check in the amount of \$39.32 to reimburse you for the cost of your shipment of records to my office on the above matter. Thank you for your assistance in this regard.

Sincerely,

David E. Grochocinski

Enclosure (1)

DAVID E. GROCHOCINSKI BK, TR.		5367
800 RAVINIA PL ORLAND PARK, IL 60462		
PAY TO THE ORDER OF	<u>Louis J. Franco</u>	DATE <u>2/22/05</u> 70-936-719
	<u>Thirty-Nine and 32/100</u>	\$39.32
		DOLLARS
FOR	<u>Reimb cost of Mgmt of records</u>	<u>David E. Grochocinski</u>
	CMGT.	
⑈005367⑈ ⑆071909363⑆ 055599501⑈0⑈		

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

July 19, 2005

VIA UPS OVERNIGHT DELIVERY SERVICE

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

**Re: CMGT, Inc. – Notice Of Motion
Application of the Trustee to Enter Into Post-Petition Secured Financing
and for Other Relief
Bankruptcy No. 04 B 31669**

Dear Mr. Grochocinski:

Thank you for the above referenced Notice of Motion that I received in the USPS mail, notwithstanding your use of an incorrect mailing address - my correct mailing address is "2 S 647 White Birch Lane, Wheaton, IL, 60187."

As you know I am no longer connected with CMGT, Inc., however, I also received in the mail the enclosed envelopes addressed "c/o Louis Franco" for eleven (11) of the twenty-six (26) addressees listed on the Service List accompanying the Notice and your certification on oath that you mailed a copy of this Notice and Motion to the listed parties. Copies of the fronts of these envelopes showing these addressees so sent are enclosed for your reference. You must have sent these envelopes to me in error, so I am herewith returning them to you via UPS overnight delivery so you can affect sufficient service to the instant parties in a timely manner. I also noticed that two (2) of the envelopes arrived unsealed and three (3) were damaged. Additionally, five (5) of the eleven (11) addressees' names are incorrect and should be cross-referenced with the CMGT corporate records and/or other information previously provided to you and the plaintiff's representatives to ensure delivery to the intended parties.

Please do not send me anything in the future that is intended to be provided to CMGT claimants/creditors or other interested parties, other than that which is intended for me as an individual.

I read this Notice and Motion and want to inform you that it is inaccurate and/or omits important relevant information the Court should know about. Specifically:

- **Re: Item "2)"** - all documents requested from me in connection with that certain citation to discover assets were, indeed, provided to the plaintiff's attorneys, as specifically agreed to by all the parties during that certain DuPage County Court hearing, and subsequent arrangements for pick-up by the plaintiff's representatives and delivery of all such documents to the plaintiff's attorneys were successfully made and executed by his attorneys subsequent to such hearing. As you also know I initiated voluntarily arrangements with you, pursuant to my November 30, 2004 letter to you, to send you CMGT corporate records that were in my possession inasmuch you have taken custody of same some time ago.
-

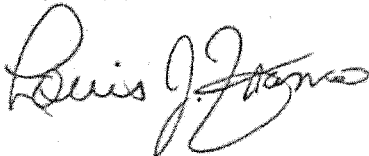
Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

Furthermore, critical information about why CMGT was legally precluded from appearing in court, and no motions to vacate the judgment or challenge the jurisdiction have been filed/allowed, is not included in the Motion for the Court's full understanding of the situation, as the facts of the related circumstances evidence and as several of CMGT claimants/creditors have previously informed you.

- **Re: Item "4"** - while Spehar Capital, LLC alleges possible causes of actions against certain insiders of the debtor and perhaps professionals who rendered services for the debtor, and has provided you with such information, CMGT's claimants/creditors have also alleged possible breach of fiduciary duty and malpractice causes of actions against Spehar Capital, LLC, R. Gerard (Gerry) Spehar and their lawyers and you have been provided with such information by several of CMGT's claimants/creditors and been asked for your assistance to pursue these possible sources of capital to pay claimants/creditors of the estate of CMGT and your fees. I have also stated during that certain citation hearing that Spehar Capital/Gerry Spehar breached his fiduciary duty to his client, CMGT and definitively served Spehar's lawyers with notice of possible malpractice claims against their firms.
- **Re: Item "10"** - the scheme with Spehar contemplated in the Motion may not be the best source of funding for the estate of CMGT pursuant to 11 USC 364 for reasons discussed herein.
- **Re: Item "11"** - as CMGT corporate records evidence, the software Spehar has offered to purchase for \$2,500.00 is subject to a pre-existing unsatisfied legitimate money claim and it is arguably not in the best interests of the estate of CMGT or instant CMGT claimants/creditors to subordinate this pre-existing claim by accepting such offer and/or voiding the filed UCC-1 financing statements/liens when the possibility of recovering significantly greater monies for the estate of CMGT from Spehar and his attorneys to satisfy this, other claimants/creditors and your trustee fees exists.
- **Re: Item "12"** - as I stated under oath during that certain citation hearing, I do not have any of the instant software in my possession inasmuch as, to the best of my knowledge, the software resides with CMGT's physical assets (such assets I believe were valued by a liquidator at approximately \$2,300.00 CAN\$ in April 2004 per the liquidator's estimate that was provided to the plaintiff and you) in the Company's former Canadian office location. I don't know why you would not simply legally contact the landlord and/or tenant and secure the software, instead of just giving it away.
- **Re: Items "13) and "14)"** - sufficient notice has not been sent to all creditors and others entitled to notice as I explained above.

I am unavailable for the instant August 12th hearing in Wheaton and trust you will bring these issues to the attention of the Court.

Very truly yours,



Louis J. Franco

Attachments (11)
LJF/cmgchap7trusteetr/07192005

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

July 20, 2005

VIA UPS OVERNIGHT DELIVERY SERVICE

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

**Re: CMGT, Inc. – Notice Of Motion
Application of the Trustee to Enter Into Post-Petition Secured Financing
and for Other Relief
Bankruptcy No. 04 B 31669**

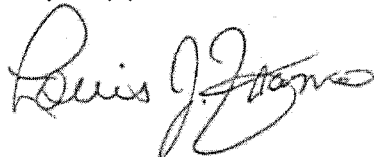
Dear Mr. Grochocinski:

I have received additional envelopes via USPS mail addressed "c/o Louis Franco" for three (3) more of the twenty-six (26) addressees listed on the Service List accompanying the Notice and your certification on oath that you mailed a copy of this Notice and Motion to the listed parties. Copies of the fronts of these envelopes showing these addressees so sent are enclosed for your reference.

As I did yesterday, I am herewith returning these additional envelopes to you via UPS overnight delivery so you can affect sufficient service to the instant parties in a timely manner.

Again, please do not send me anything in the future that is intended to be provided to CMGT claimants/creditors or other interested parties, other than that which is intended for me as an individual.

Very truly yours,



Louis J. Franco

Attachments (3)

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

July 21, 2005

Mr. Ira Bodenstein
United States Trustee
OFFICE OF THE UNITED STATES TRUSTEE, REGION 11
227 West Madison Street, Suite 3350
Chicago, IL 60606

Re: CMGT, Inc. (Involuntary Bankruptcy)
Bankruptcy No. 04 B 31669

Dear Mr. Bodenstein:

This letter is to bring certain matters relating to the activities of the Interim Bankruptcy Trustee to your attention and request that you look into the conduct and actions of that Interim Trustee, attorney David Grochocinski, to help bring about a fair and equitable outcome in the Bankruptcy proceedings of CMGT, Inc., especially for the people involved who actually lost all their money as a result of the failure of the company and involuntary bankruptcy proceedings. I fully understand that your plate is more than full as the U.S. Trustee and it would be easy to subordinate my letter/request to others or to more important issues you must be dealing with. However, it is my hope that you may take some time to read through this letter and decide to look into the matters I am bringing to your attention and take action to help put right the course of the CMGT Chapter 7 proceedings.

The specific conduct and actions of the Interim Trustee that I am asking you to look into are:

1. Re: the Notice and Motion and related notice to CMGT claimants/creditors and interested parties, it appears the Interim Trustee setup the mailings to certain such parties in such a way that would result in insufficient notice and certain delay in delivery to the parties. In fact, there has not been proper notice affected inasmuch as many of the mailed Notices were sent via USPS mail "C/o Louis Franco" (me) instead of properly directing them to the pertinent parties, with many incorrect names/addressees shown on the envelopes, notwithstanding that the Interim Trustee has the last known correct names and addresses readily available and is fully aware that I am no longer connected with CMGT;
2. There is a demonstrated pattern of making statements on oath to the Court that appear to be untrue and or, at a minimum, omit important information the Court should know about; and
3. It appears legitimate CMGT claimants/creditors are being ignored, rebuked and or subordinated, notwithstanding:
 - a. Full cooperation having been extended to the Interim Trustee on my part as the former President of CMGT; and
 - b. The existence of legitimate claimant/creditor standings, money claims and previous attempts to solicit the Interim Trustees help; but for the overtures of Gerry Spehar and his attorneys, who appear to be 'working' Mr. Grochocinski and funding a self-serving scheme to satisfy a valid, (albeit unjust and outrageous judgment unfortunately obtained by default), and vexatious, malicious and meritless litigation plan. This seems like a conflict of interest on the part of Mr. Grochocinski.

Mr. Bodenstein, I am not an attorney and I am speaking as a lay person who does not have the money to hire an attorney at this time, and whom is a claimant and former officer of CMGT, Inc. On a personal note, as a result of Spehar's meritless and unopposed litigation (you should know he never was damaged, contractually or otherwise, because CMGT was simply never funded and could not defend itself in Court) which directly caused CMGT to fail, my family and I experienced serious financial hardship and came very close to a personal bankruptcy situation. As a lay person, I may not fully understand the legalities and protocols of the Bankruptcy Court, however, in this particular case it certainly seems that the Interim Trustee's conduct and actions look just terrible and are simply not proper. I will continue to be as cooperative as I can be to help of all of the people who have actually suffered because of this unfortunate situation.

Enclosed for your quick reference and back ground are the following:

- The Notice and Motion I received recently from Mr. Grochocinski re: the hearing set for August 12, 2005 at the DuPage County courthouse;
- My 7/19/2005 and 7/20/2005 letters to Mr. Grochocinski and attachments;
- Several letters from other bona fide CMGT claimants and creditors who tried to bring certain issues to the Trustee's attention in efforts to ask for his help, and shared their correspondence with me; and
- Letters from the Interim Trustee to these CMGT claimants/creditors, which were also shared with me.

The above correspondence will give you a quick read, albeit superficial, into recent events in the Chapter 7 proceedings and the unfortunate extenuating circumstances that are the root cause of CMGT losing its funding, become unfundable in the market, having to cease operations/serving its clients and all employees losing their jobs, and ultimately ending up in this involuntary Chapter 7 situation.

In closing, please look into the Interim Trustee's:

- Possible conflict(s) of interest;
- Apparent untrue/incomplete statements to the Court; and
- Insufficient notice to CMGT claimants/creditors.

I truly appreciate your time and consideration and look forward to hearing from you.

Very truly yours,



Louis J. Franco

Cc: David E. Grochocinski, Esq., Grochocinski, Grochocinski & Lloyd, Ltd.

Attachments

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060
E-mail: Ljfranco@aol.com

November 14, 2005

VIA UPS DELIVERY SERVICE

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

**Re: CMGT, Inc. – Notice Of Motion
Application of the Interim Trustee to Employ Special Counsel
Bankruptcy No. 04 B 31669**

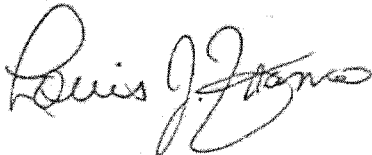
Dear Mr. Grochocinski:

I once again received correspondence from you in the USPS mail, notwithstanding your use of an incorrect mailing address. Please note that my correct mailing address is "2 S 647 White Birch Lane, Wheaton, IL, 60187."

As I stated in my July 17, 2005 letter to you, you know that I am no longer connected with CMGT, Inc., however, I have once again received in the mail, in two (2) separate USPS deliveries, envelopes addressed "c/o Louis Franco" intended for delivery to fourteen (14) of the twenty-seven (27) addressees listed on the Service List accompanying the Notice and your certification on oath that you mailed a copy of this Notice and Motion to the listed parties. Copies of the fronts of these envelopes showing these addressees so sent are enclosed for your reference. I trust this is another mistake of some sort and am herewith returning these parcels to you via UPS expedited delivery so you can affect sufficient service to the instant parties in a timely manner and notify the Court that you did not mail these to the parties as you attested to. Additionally, you should note that several of the addressees' names, including mine, continue to be incorrect and should be cross-referenced with the CMGT corporate records and/or other information I and others previously provided to you and the plaintiff's representatives to ensure delivery to the intended parties.

Once again I must ask you to not send me anything in the future that is intended to be provided to CMGT claimants/creditors or other interested parties, other than that which may be specifically intended for me as an individual.

Very truly yours,



Louis J. Franco

Attachments (14)
LJF/cmgtchap7trustee/tr/11142005

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060

March 27, 2006

VIA UPS DELIVERY SERVICE

David E. Grochocinski
Interim Bankruptcy Trustee
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462

**Re: CMGT, Inc. - Bankruptcy No. 04 B 31669
Notice Of Chapter 7 Bankruptcy Case, Meeting of Creditors, & Deadlines**

Dear Mr. Grochocinski:

I received the following from the United States Bankruptcy Court, Northern District of Illinois in the USPS mail:

- Form B9D Notice of Chapter 7 Bankruptcy Case, Meeting of Creditors, & Deadlines; and
- Form B10 Proof Of Claim.

Accordingly, please be advised that:

1. I will not be attending the Meeting of Creditors on April 11, 2006.
2. I intend to file a Proof of Claim with the Clerk of the Bankruptcy Court.

As I have repeatedly informed you in writing, you know I am no longer connected with CMGT, Inc. and I requested you to not send me anything that is intended to be provided to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual. Yet I also received in the mail the enclosed ten envelopes addressed to various parties, including CMGT, Inc., with nine of those marked "Return To Sender" showing the following in the return address window of the instant envelope (copies of the fronts of these envelopes showing these addressees so sent are enclosed for your reference):

FRI-175060752-1b9d04-31669
CMGT, Inc.
2 S 647 White Birch Lane
Wheaton, IL 60187

I am herewith returning these envelopes to you via UPS delivery so you can affect sufficient service to the instant parties in a timely manner. Anything intended for delivery to CMGT should be sent to you, not me, as you are the Interim Trustee handling the above referenced bankruptcy case.

I must once again reiterate: Please do not send me anything in the future that is intended to be provided by you, or the Bankruptcy Court, to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

Very truly yours,



Louis J. Franco

Attachments (10 envelopes & copies thereof)
LJF/cmgchap7trusteeltr/03272006

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060

March 31, 2006

David E. Grochocinski
Interim Bankruptcy Trustee
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462

**Re: CMGT, Inc. - Bankruptcy No. 04 B 31669
Notice Of Chapter 7 Bankruptcy Case, Meeting of Creditors, & Deadlines**

Dear Mr. Grochocinski:

As I mentioned in my March 27, 2006 letter to you (copy attached for your ready reference), I have repeatedly informed you in writing, as you know, that I am no longer connected with CMGT, Inc. and I requested you to not send me anything that is intended to be provided to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

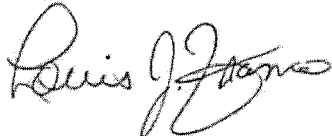
I just received in the mail yet another envelope from the Bankruptcy Court Re: CMGT marked "Return To Sender" showing the following in the return address window of the instant envelope (copies of the front of this envelope showing the addressee so sent is enclosed for your reference):

FRI-175060752-1b9d04-31669
CMGT, Inc.
2 S 647 White Birch Lane
Wheaton, IL 60187

I am herewith returning this envelopes to you via USPS return receipt required mail delivery so you can affect sufficient service to the instant parties in a timely manner. Stop using my address as CMGT's mailing address. I must continue to reiterate to you that:

1. Anything intended for delivery to CMGT should be sent to you, not me, as you are the Interim Trustee handling the above referenced bankruptcy case; and
2. Please do not send me anything in the future that is intended to be provided by you, or the Bankruptcy Court, to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

Very truly yours,



Louis J. Franco

Cc: Mr. Ira Bodenstein, United States Trustee, OFFICE OF THE UNITED STATES TRUSTEE, REGION 11, 227 West Madison Street, Suite 3350, Chicago, IL 60606

Attachments (1 envelope & copy thereof)

LJF/cmgtchap7trusteeltr/03312006

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060

April 3, 2006

David E. Grochocinski
Interim Bankruptcy Trustee
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462

**Re: CMGT, Inc. - Bankruptcy No. 04 B 31669
Notice Of Chapter 7 Bankruptcy Case, Meeting of Creditors, & Deadlines**

Dear Mr. Grochocinski:

As I mentioned in my March 27, 2006 and March 31, 2006 letters to you (copies attached for your ready reference), I have repeatedly informed you in writing, as you know, that I am no longer connected with CMGT, Inc. and I requested you to not send me anything that is intended to be provided to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

I just received in the mail even more envelopes from the Bankruptcy Court Re: CMGT marked "Return To Sender" showing the following in the return address window of the instant envelopes (copies of the front of these envelopes showing the addressees so sent are enclosed for your reference):

FRI-175060752-1b9d04-31669
CMGT, Inc.
2 S 647 White Birch Lane
Wheaton, IL 60187

I am herewith returning these envelopes to you via USPS return receipt required mail delivery so you can affect sufficient service to the instant parties in a timely manner. Stop using my address as CMGT's mailing address. I must continue to reiterate to you that:

1. Anything intended for delivery to CMGT should be sent to you, not me, as you are the Interim Trustee handling the above referenced bankruptcy case; and
2. Please do not send me anything in the future that is intended to be provided by you, or the Bankruptcy Court, to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

Very truly yours,



Louis J. Franco

Cc: Mr. Ira Bodenstein, United States Trustee, OFFICE OF THE UNITED STATES TRUSTEE, REGION 11, 227 West Madison Street, Suite 3350, Chicago, IL 60606

Attachments (2 envelopes & copies thereof)

LJF/cmgtchap7trusteeltr/04032006

Louis J. Franco
2 S 647 White Birch Lane
Wheaton, IL 60187
Tel: (630) 260-9507
Fax: (978) 389-1060

April 4, 2006

David E. Grochocinski
Interim Bankruptcy Trustee
Grochocinski, Grochocinski & Lloyd, Ltd.
1900 Ravinia Place
Orland Park, IL 60462

**Re: CMGT, Inc. - Bankruptcy No. 04 B 31669
Notice Of Chapter 7 Bankruptcy Case, Meeting of Creditors, & Deadlines**

Dear Mr. Grochocinski:

As I mentioned in my March 27, 2006, March 31, 2006 and April 3, 2006 letters to you (copies attached for your ready reference), I have repeatedly informed you in writing, as you know, that I am no longer connected with CMGT, Inc. and I requested you to not send me anything that is intended to be provided to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

I just received in the mail another envelope from the Bankruptcy Court Re: CMGT marked "Return To Sender" showing the following in the return address window of the instant envelopes (copies of the front of this envelope showing the addressee so sent is enclosed for your reference):

FRI-175060752-1b9d04-31669
CMGT, Inc.
2 S 647 White Birch Lane
Wheaton, IL 60187

I am herewith returning this envelope to you via USPS return receipt required mail delivery so you can affect sufficient service to the instant parties in a timely manner. Stop using my address as CMGT's mailing address. I must continue to reiterate to you that:

1. Anything intended for delivery to CMGT should be sent to you, not me, as you are the Interim Trustee handling the above referenced bankruptcy case; and
2. Please do not send me anything in the future that is intended to be provided by you, or the Bankruptcy Court, to CMGT, its claimants/creditors or other interested parties, other than that which is intended for me as an individual.

Very truly yours,



Louis J. Franco

Cc: Mr. Ira Bodenstein, United States Trustee, OFFICE OF THE UNITED STATES TRUSTEE, REGION 11, 227 West Madison Street, Suite 3350, Chicago, IL 60606

Attachments (4)

LJF/cmgtchap7trusteeltr/04042006

EXHIBIT 24

*** TX REPORT ***

TRANSMISSION OK

TX/RX NO 4240
CONNECTION TEL 13129395617
CONNECTION ID
ST. TIME 02/21 11:14
USAGE T 01'21
PGS. 3
RESULT OK

Grochocinski, Grochocinski & Lloyd, Ltd. _____

Attorneys at Law

FACSIMILE TRANSMISSION

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

DATE: February 21, 2005

TO: jud todhunter

FAX #: 312-939-5617

FROM: David E. Grochocinski

FIRM: GROCHOCINSKI, GROCHOCINSKI & LLOYD, LTD.

PHONE: 708 - 226 - 2700

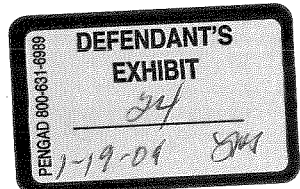
FAX #: 708 - 226 - 9030

NO. PAGES 3 INCLUDING THIS COVER PAGE

MESSAGE: RE: CMGT

Draft letter to klenda re carveout issues. Please review and call me to discuss.

DEG



PL 01816

NOTICE

The information contained herein is intended for use of the parties only and may be subject to the attorney-client privilege and is confidential. If the recipient is not the person designated to receive same you are notified that further dissemination or distribution is prohibited. If you receive this communication in error please notify the sender immediately and return the message and papers to us via U.S. Mail at 1900 Ravinia Place, Orland Park, IL 60467 We will reimburse you for your reasonable expenses and the

FACSIMILE TRANSMISSION

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

DATE: February 21, 2005

TO: jud todhunter

FAX #: 312-939-5617

FROM: David E. Grochocinski

FIRM: GROCHOCINSKI, GROCHOCINSKI & LLOYD, LTD.

PHONE: 708 - 226 - 2700

FAX #: 708 - 226 - 9030

NO. PAGES 3 INCLUDING THIS COVER PAGE

MESSAGE: RE: CMGT

Draft letter to klenda re carveout issues. Please review and call me to discuss.

DEG

NOTICE

The information contained herein is intended for use of the parties only and may be subject to the attorney-client privilege and is confidential. If the recipient is not the person designated to receive same you are notified that further dissemination or distribution is prohibited. If you receive this communication in error please notify the sender immediately and return the message and papers to us via U.S. Mail at 1900 Ravinia Place, Orland Park, IL 60462. We will reimburse you for your reasonable expenses and the cost of postage.

PL 01817

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

February 21, 2005

*Draft
only*

Mr. Steven Klenda
Attorney at Law
1600 Broadway Street
Suite 2600
Denver, Co. 80202

Via Facsimile only: 303-832-0799

Dear Steve:

RE: CMGT, INC. - 04 B 31669

I have re-reviewed the proposed carve-out suggested by your client and am having trouble with some of the underlying suppositions.

While I appreciate the fact that your client has a large judgment, it was entered by default largely due to the lack of funds by the debtor. This does not mean that the judgment is any less valid, but had the matter been vigorously contested I am not certain at all that the amount of the judgment would be close to \$20,000,000.00.

Further, while you client expended some funds prepetition to obtain the judgment, he is not entitled to recover those funds as a priority payment. It also appears that he is concerned that the estate will settle a matter without his input but except for his prepetition fees and costs, the sums that he will advance to the estate and his share of costs for any actions that are taken by special counsel, his out of pockets are not overwhelming. To limit the estate to a mere 2 or 3% is simply inadequate.

I propose that your client agree to fund general fees and costs to the estate in a sum not to exceed \$20,000.00 and that he initially agree to pay the sum of \$5,000.00 upon entry of an appropriate order of court. To the extent that he pays all or a part thereof then that sum together with any costs he advances on the potential malpractice claim be repaid to him from any recovery prior to a payment to the estate for its share of the recovery. This can be in the nature of a superpriority administrative expense or a lien on the recovery proceeds but in that event it will only be on the portion that is payable to the estate. In other words, funds that are payable to George Spellmire for reimbursement of his firm's costs and his firm's contingent fees are unaffected by this funding

PL 01818

February 21, 2005
Attorneys at Law

Draft
only

David E. Grochocinski

Mark S. Grochocinski

David P. Lloyd

Arthur W. Rummel

agreement with your client. In this way your client is made whole for advances to the estate if there is a recovery from actions taken by special counsel.

Thomas B. Sullivan,
Of Counsel

As far as the sharing with the estate, I think the 2 or 3% that your client proposes to share with the estate is too meager. I propose that after payment to your client of his advances to the estate and after payment to special counsel of his fees and expenses, then the estate and your client share on a 25/75 basis up to the first million in recovery. Thereafter, the estate and your client share on a 15/85 basis for the next 4 million in recovery and anything in excess be split on a 10/90 basis until the unsecured creditors and all costs of administration are paid in full. Thereafter your client is entitled to all of the proceeds.

Your client is obviously entitled to object to any proposed settlement by filing an objection in court to any application to settle. I think that this is fair considering the undertaking by the estate to proceed on this matter and the decisions that need to be made once Mr. Spellmire finishes his investigation. As trustee I must make the final decision to proceed but naturally with assistance from special counsel and input from your client.

Please review and let me know. I do not think we need to meet in person on this issue. This is an economic decision and a personal meeting is simply not necessary in my estimation. Let me know.

Sincerely,

David E. Grochocinski
cc: Judson Todhunter

PL 01819

EXHIBIT 25

EDWARD T. JOYCE & ASSOCIATES, P.C.

11 SOUTH LASALLE STREET
SUITE 1600
CHICAGO, ILLINOIS 60603
PHONE: (312) 641-2600
FAX: (312) 641-0360
E-MAIL: RCARROLL@JOYCELAW.COM

FAX

To: Louis Franco From: Rob Carroll
Fax: (630) ~~298-0458~~ ²⁶⁰⁻⁹⁸⁹⁹ Pages: 3
Phone: Fax:
Re: The Estate of CMGT, Inc. Date: August 21, 2006
Time:

- Urgent For Review Please Comment Please Reply Please Recycle

• Comments:

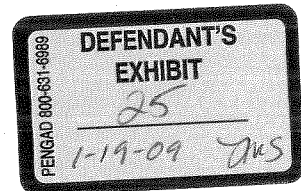
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IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U. S. POSTAL SERVICE. THANK YOU.

IF YOU NEED ANY PAGES RE-SENT, PLEASE CALL (312) 641-2600.

FACSIMILE SENDER:

For internal use only: Client: 00000 Matter: 00000



LAW OFFICES
EDWARD T. JOYCE & ASSOCIATES, P.C.
ELEVEN SOUTH LASALLE STREET
SUITE 1800
CHICAGO, ILLINOIS 60603-1211
(312) 641-2600
FAX (312) 641-0380

August 21, 2006

VIA FACSIMILE

Louis Franco
Fax Number (630) 250-8153

Re: *CMGT Inc.*

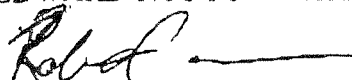
Dear Mr. Franco:

We have been retained by the trustee in bankruptcy for the Estate of CMGT, Inc. to investigate potential claims against CMGT's officers, investors, attorneys, and others relating to the demise of CMGT. Based on our investigation to date, which is not yet complete, you could have exposure to the estate of CMGT Inc. Rather than naming you as a defendant at this time, we would like to discuss a standstill agreement that will permit us to work with you in an effort to resolve our questions, and possibly conclude that a claim against you should not be made. If an agreement cannot be reached, we will be required to name you at this time as a party defendant. Also, given that you were CMGT's president and chief executive officer, we would like to speak with you about what you believe happened at CMGT. We recommend that you engage counsel before speaking to us. We also recommend that you not engage counsel from Mayer Brown Rowe & Maw, LLP, as that firm will likely be a defendant in this matter. We have enclosed a form tolling agreement that must be signed before the close of business on August 22, 2006.

If you have any questions, please call me.

Very truly yours,

EDWARD T. JOYCE & ASSOCIATES, P.C.


Robert D. Carroll

RDC:ya

Encl.

AGREEMENT TOLLING STATUTE OF LIMITATIONS


Louis Franco ("Franco") hereby agrees that the statute of limitations applicable to any and all claims which the Estate of CMGT, Inc. ("Plaintiff") may have against Franco as of August 24, 2006 ("Subject Claims"), to the extent that such statute of limitations has not previously run, shall be tolled until August 24, 2007. By entering into this agreement, Franco does not acknowledge or agree that the Subject Claims exist, or that the Subject Claims have any validity. Franco reserves any and all defenses which he may have to the Subject Claims.

In consideration of Franco's agreement to toll the statute of limitations on the Subject Claims, the Plaintiff agrees to refrain from filing any action against Franco relating to the Subject Claims without first giving Franco 30 days notice.

Dated: _____

Plaintiff,

Louis Franco

By: 
Robert D. Carroll
Attorney for Plaintiff

By: _____
Louis Franco

AGREEMENT TOLLING STATUTE OF LIMITATIONS

Louis Franco ("Franco") hereby agrees that the statute of limitations applicable to any and all claims which the Estate of CMGT, Inc. ("Plaintiff") may have against Franco as of August 24, 2006 ("Subject Claims"), to the extent that such statute of limitations has not previously run, shall be tolled until August 24, 2007. By entering into this agreement, Franco does not acknowledge or agree that the Subject Claims exist, or that the Subject Claims have any validity. Franco reserves any and all defenses which he may have to the Subject Claims.

In consideration of Franco's agreement to toll the statute of limitations on the Subject Claims, the Plaintiff agrees to refrain from filing any action against Franco relating to the Subject Claims without first giving Franco 30 days notice.

Dated: AUGUST 22, 2006

Plaintiff,

By: Robert O. Carroll
Robert O. Carroll
Attorney for Plaintiff

Louis Franco

By: Louis Franco
Louis Franco

Post-It® Fax Note	7671	Date	8/22/2006	# of pages	2
To	ROB CARROLL	From	LOUIS FRANCO		
Co./Dept.	E.T. JOYCE & Assoc. P.C.	Re:	The Estate of CMGT, Inc.		
Phone #	312-641-2600	Phone #	630-260-9507		
Fax #	312-641-0360	Fax #	978-389-1060		

EXHIBIT 26

LAW OFFICES
EDWARD T. JOYCE & ASSOCIATES, P.C.
ELEVEN SOUTH LASALLE STREET
SUITE 1600
CHICAGO, ILLINOIS 60603-1211
(312) 641-2600
FAX (312) 641-0360

August 22, 2006

VIA FACSIMILE

James Wong
Fax Number - (630) 993-2229

Re: *CMGT Inc.*

Dear Mr. Wong:

We have been retained by the trustee in bankruptcy for the Estate of CMGT, Inc. to investigate potential claims against CMGT's officers, investors, attorneys, and others relating to the demise of CMGT. Based on our investigation to date, which is not yet complete, you could have exposure to the estate of CMGT Inc. Rather than naming you as a defendant at this time, we would like to discuss a standstill agreement that will permit us to work with you in an effort to resolve our questions, and possibly conclude that a claim against you should not be made. If an agreement cannot be reached, we will be required to name you at this time as a party defendant. We would like to speak with you about what you believe happened at CMGT. We recommend that you engage counsel before speaking to us. We also recommend that you not engage counsel from Mayer Brown Rowe & Maw, LLP, as that firm will likely be a defendant in this matter. We have enclosed a form tolling agreement that must be signed before the close of business on August 22, 2006.

If you have any questions, please call me.

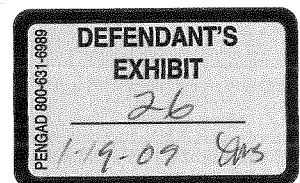
Very truly yours,

EDWARD T. JOYCE & ASSOCIATES, P.C.


Robert D. Carroll

RDC:ya

Encl.



PL 01300


AGREEMENT TOLLING STATUTE OF LIMITATIONS

James Wong and Wong and Knowles, CPA, P.C. ("Wong") hereby agree that the statute of limitations applicable to any and all claims which the Estate of CMGT, Inc. ("Plaintiff") may have against Wong as of August 24, 2006 ("Subject Claims"), to the extent that such statute of limitations has not previously run, shall be tolled until August 24, 2007. By entering into this agreement, Wong does not acknowledge or agree that the Subject Claims exist, or that the Subject Claims have any validity. Wong reserves any and all defenses which he may have to the Subject Claims.

In consideration of Wong's agreement to toll the statute of limitations on the Subject Claims, the Plaintiff agrees to refrain from filing any action against Wong relating to the Subject Claims without first giving Wong 30 days notice.

Dated: _____

Plaintiff,

By: 
Robert D. Carroll
Attorney for Plaintiff

James Wong and Wong and Knowles, CPA, P.C.

By: _____
James Wong

EDWARD T. JOYCE & ASSOCIATES, P.C.
11 SOUTH LASALLE STREET
SUITE 1600
CHICAGO, ILLINOIS 60603
PHONE: (312) 641-2600
FAX: (312) 641-0360
E-MAIL: RCARROLL@JOYCELAW.COM

FAX

To: James Wong From: Rob Carroll
Fax: (630) 993-2229 Pages: 3
Phone: Fax
Re: The Estate of CMGT, Inc. Date: August 22, 2006
Time:

Urgent For Review Please Comment Please Reply Please Recycle

• Comments:

THE INFORMATION CONTAINED IN THIS FACSIMILE MESSAGE IS ATTORNEY PRIVILEGED AND CONFIDENTIAL INFORMATION INTENDED ONLY FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED.

IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE IMMEDIATELY NOTIFY US BY TELEPHONE, AND RETURN THE ORIGINAL MESSAGE TO US AT THE ABOVE ADDRESS VIA THE U. S. POSTAL SERVICE. THANK YOU.

IF YOU NEED ANY PAGES RE-SENT, PLEASE CALL (312) 641-2600.

FACSIMILE SENDER:

For internal use only: Client: 00000 Matter: 00000

03 08/22 10:59 Wong & Knowles TO/FROM DATE TIME
03--S 00'S7" 003 198 OK MODE MIN/SEC PGS CMD# STATUS

PL 01302

E.T. JOYCE & ASSOC'S.

06 OF 06 AUG 22 11:00 PAGE 01

** TX STATUS REPORT **

EXHIBIT 27

AGREEMENT TOLLING STATUTE OF LIMITATIONS

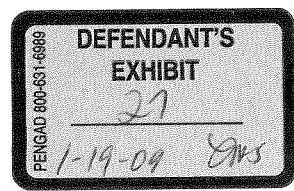
James Wong and Wong and Knowles, CPA, P.C. ("Wong") hereby agree that the statute of limitations applicable to any and all claims which the Estate of CMGT, Inc. ("Plaintiff") may have against Wong as of August 24, 2006 ("Subject Claims"), to the extent that such statute of limitations has not previously run, shall be tolled until August 24, 2007. By entering into this agreement, Wong does not acknowledge or agree that the Subject Claims exist, or that the Subject Claims have any validity. Wong reserves any and all defenses which he may have to the Subject Claims.

In consideration of Wong's agreement to toll the statute of limitations on the Subject Claims, the Plaintiff agrees to refrain from filing any action against Wong relating to the Subject Claims without first giving Wong 30 days notice.

Dated: August 22, 2006

Plaintiff,
By: Robert D. Carroll
Robert D. Carroll
Attorney for Plaintiff

James Wong and Wong and Knowles, CPA, P.C.
By: James Wong
James Wong



PL 01231

** TOTAL PAGE.03 **

AGREEMENT TOLLING STATUTE OF LIMITATIONS

Louis Franco ("Franco") hereby agrees that the statute of limitations applicable to any and all claims which the Estate of CMGT, Inc. ("Plaintiff") may have against Franco as of August 24, 2006 ("Subject Claims"), to the extent that such statute of limitations has not previously run, shall be tolled until August 24, 2007. By entering into this agreement, Franco does not acknowledge or agree that the Subject Claims exist, or that the Subject Claims have any validity. Franco reserves any and all defenses which he may have to the Subject Claims.

In consideration of Franco's agreement to toll the statute of limitations on the Subject Claims, the Plaintiff agrees to refrain from filing any action against Franco relating to the Subject Claims without first giving Franco 30 days notice.

Dated: AUGUST 22, 2006

Plaintiff,
By: Robert D. Carroll
Robert D. Carroll
Attorney for Plaintiff

Louis Franco
By: Louis Franco
Louis Franco

Post-it® Fax Note	7671	Date	8/22/2006	# of pages	2
To	ROB CARROLL	From	LOUIS FRANCO		
Co./Dept	E. T. Joyce & Assoc. P.C.	Re:	The Estate of CMGT, Inc.		
Phone #	312-641-2600	Phone #	630-260-9507		
Fax #	312-641-0360	Fax #	978-389-1060		

PL 01232

AUG 21 '06 16:36 FR E.T. JOYCE & ASSOC. 312 641 0360 TO 16302609899 P.03/03