

Plaintiff Thomas L. Taylor III (“Plaintiff” or “Receiver”), solely in his capacity as temporary receiver appointed by orders submits this Appendix in Support of Plaintiff’s Reply Brief in Support of Motion for Protective Order [ECF No.70].

Document	Appendix Page
Exhibit A – Declaration of Thomas L. Taylor, III	APP0004 - 0009
Exhibit B – Declaration of Edward C. Snyder	APP0010 - 0013

Dated: October 30, 2020

CASTILLO SNYDER, P.C.

700 N. St. Mary’s, Suite 1560

San Antonio, Texas 78205

Telephone:210-630-4200

Facsimile:210-630-4210

/s/ Edward C. Snyder

Edward C. Snyder

Texas State Bar No. 791699

esnyder@casnlaw.com

Jesse R. Castillo

Texas State Bar No. 03986600

jcastillo@casnlaw.com

***ATTORNEYS FOR THOMAS L. TAYLOR III,
AS RECEIVER FOR THE BREITLING
ENTITIES***

CERTIFICATE OF SERVICE

I hereby certify that on the 30th day of October, 2020 I electronically filed the foregoing document with the Clerk of the Court, using the CM/ECF system, which will send notification of such filing to all counsel of record.

/s/ Edward C. Snyder _____

Edward C. Snyder

EXHIBIT A

will become the “Final Claim Amount” unless disputed by the Potential Claimants with supporting documentation.

4. I will be utilizing and relying on the “SEC/Sowards/BRG Data” (as defined in the Motion) as the baseline of data upon which the “notional claim amounts” for the potential Breitling claimants are calculated.

5. In the Motion, I authorized my counsel to describe the *Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Sections 4C And 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-and-Desist Order*, In re: Brian Dee Matlock, CPA, Administrative Proceeding File No. 3-19914 (Aug. 13, 2020) (Mot. App. 0118 – 0127) (“OIP”), as “barring Matlock from auditing public companies,” Mot. at 2, and that the Commission had “permanently barred Matlock from auditing publicly traded companies.” *Id.* at 9. These descriptions are accurate. By that OIP, “Matlock [was] denied the privilege of appearing or practicing before the Commission as an accountant.” Mot. App. 0126. This denial to appear or practice before the Commission is not limited temporally or otherwise. The remedy is not obviated because Matlock “may request that the Commission consider his reinstatement” after one year. There is no indication that the Commission will act favorably on such a request, or how long it would take should he choose to pursue reinstatement. Unless and until Matlock is reinstated, he is denied the right to appear or practice before the Commission as an accountant.

6. In fact, it is the Defendants’ counsel who have misrepresented the remedy imposed on Matlock by the Commission. On October 5, 2020 Matlock’s counsel transmitted an email to my counsel demanding the withdrawal of the reference in the Motion to the Commission’s remedy. *See Exhibit A, Appendix in Support of Defendants’ Opposition to the Motion, ECF No. 76-1 at 1*

– 3. I instructed my counsel not to do so. In that email, Matlock’s counsel willfully misrepresented the remedy in question as a “one year bar” -- which it is not. In fact, no such remedy exists in SEC administrative practice. Although a suspension for a period of time is a remedy available in SEC proceedings, that is definitively not the remedy that was imposed on Mr. Matlock. Accordingly, Matlock may not appear or practice before the Commission as an accountant unless and until he is reinstated, which may never happen.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 30, 2020

/s/ Thomas L. Taylor III

Thomas L. Taylor III

EXHIBIT A

Montoya, Joseph

From: Edward Snyder <esnyder@casnlaw.com>
Sent: Monday, October 5, 2020 5:58 PM
To: Morgan, Nicolas; Jesse Castillo
Cc: Zaccaro, Thomas A.
Subject: [EXT] RE: Taylor v Rothstein Kass -- misrepresentation of Matlock's settlement order

Nick – I have discussed this with the Receiver and he disagrees with your perspective, and we will not withdraw or modify our pleading.

From: Morgan, Nicolas <nicolasmorgan@paulhastings.com>
Sent: Friday, October 2, 2020 5:20 PM
To: Edward Snyder <esnyder@casnlaw.com>; Jesse Castillo <jcastillo@casnlaw.com>
Cc: Zaccaro, Thomas A. <thomazaccaro@paulhastings.com>
Subject: Taylor v Rothstein Kass -- misrepresentation of Matlock's settlement order

Ed and Jesse,

After reviewing the receiver’s motion for protective order, we obviously have a different view of many of the points raised that we will address in our opposition.

However, regarding the characterization of Mr. Matlock’s settlement order with the SEC, we respectfully request that you withdraw and correct the motion’s misrepresentation that “the SEC has permanently barred Matlock from auditing publicly traded companies.”

The SEC order is clearly a one year bar: “Respondent Matlock is denied the privilege of appearing or practicing before the Commission as an accountant . . . After one year from the date of this Order, Matlock may request that the Commission consider his reinstatement. . .” Permanent SEC bars do not include the right to reapply, and this order is plainly not a permanent bar. The mischaracterization of this aspect of the order is false, material, and prejudicial.

Please let us know if you will file an amended motion and request that the original motion be stricken. *Franklin v. Law Firm of Simon, Eddins & Greenstone, L.P.*, 2011 U.S. Dist. LEXIS 20002 (N.D. Tex. Feb. 28, 2011).

Thank you,

Nick



Nick Morgan | Partner, Litigation Department
Paul Hastings LLP | 515 South Flower Street, Twenty-Fifth Floor, Los Angeles, CA 90071
Direct: +1.213.683.6181 | Main: +1.213.683.6000 | Fax: +1.213.996.3181 |
nicolasmorgan@paulhastings.com | www.paulhastings.com

This message is sent by a law firm and may contain information that is privileged or confidential. If you received

EXHIBIT B

4. I hereby certify that the following document that is being filed under seal in support of the Receiver's Reply Brief in Support of Motion for Protective Order is a true and correct copy of the original document:

- a. April 16, 2020 e-mail from Nicolas Morgan to Jeffrey Cohen at the SEC (attached as Exhibit "1" to the Declaration of Edward C. Snyder).

I declare under penalty of perjury that the foregoing is true and correct. Executed this 30th day of October 2020.

/s/ Edward C. Snyder

Edward C. Snyder

EXHIBIT 1
(FILED UNDER SEAL)