

STATE OF NORTH CAROLINA

COUNTY OF FORSYTH

ROBERT N. PULLIAM, CPA/ABV  
PLLC, as successor in interest to  
PULLIAM FINANCIAL GROUP,  
PLLC,

Plaintiff,

v.

AMY S. GARDNER; GARDNER  
RENTALS, LLC; JAMES GARDNER;  
AMY S GARDNER, CPA, PLLC; and  
LINDSAY & GARDNER, CPA, LLP,

Defendants.

IN THE GENERAL COURT OF JUSTICE  
SUPERIOR COURT DIVISION

09 CvS 1488

**NOTICE OF DESIGNATION  
OF ACTION AS MANDATORY  
COMPLEX BUSINESS  
CASE UNDER  
N.C. GEN. STAT. § 7A-45.4**

Pursuant to N.C. Gen. Stat. § 7A-45.4, James Gardner, Gardner Rentals, LLC, Amy S. Gardner, Amy S. Gardner, CPA, PLLC, and Lindsay & Gardner, CPA, LLP hereby designate the above-captioned action as a mandatory complex business case. In good faith and based on information reasonably available, James Gardner, Gardner Rentals, LLC, Amy S. Gardner, Amy S. Gardner, CPA, PLLC, and Lindsay & Gardner, CPA, LLP, through counsel, hereby certify that this action meets the following criteria for designation as a mandatory complex business case pursuant to N.C. Gen. Stat. § 7A-45.4(a), and should be adjudicated in the Business Court:

- X   (1) The law governing corporations, partnerships, limited liability companies, and limited liability partnerships.
- (2) Securities law.
- (3) Antitrust law, except claims based solely on unfair competition under N.C. Gen. Stat. § 75-1.1.
- (4) State trademark or unfair competition law, except claims based solely on unfair competition under N.C. Gen. Stat. § 75-1.1.
- (5) Intellectual property law.
- (6) The Internet, electronic commerce, and biotechnology.

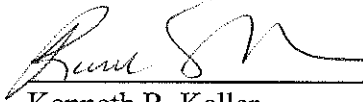
Briefly explain (attach additional sheets if necessary) why the action falls within the specific categories of N.C. Gen. Stat. § 7A-45.4(a) checked above, as well as any additional

information you believe may be helpful to the Court in determining whether the Business Court should retain jurisdiction of this matter:

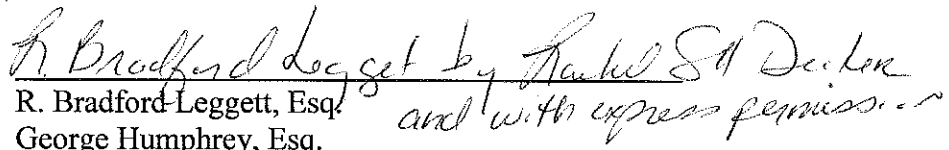
**See Attached Appendix A.**

A copy of all pleadings listed in N.C. R. Civ. P. 7(a) that have been filed to date in this action are attached hereto as Appendix B for the convenience of the Court.

This 9<sup>th</sup> day of March, 2009.

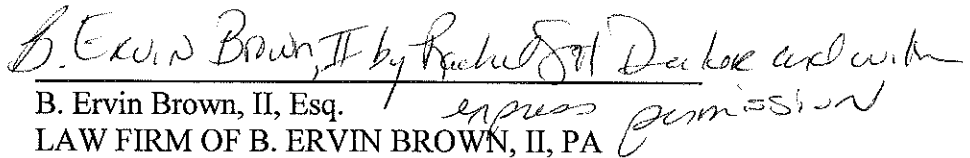


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*and with express permission*

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*Attorney for Amy Gardner and Amy Gardner, CPA, LLC*



*express permission*

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*Attorney for James Gardner and Gardner Rentals, LLC*

## Appendix A

This matter falls within the jurisdiction of the North Carolina Business Court because the action deals with the law governing corporations, partnerships, limited liability companies, and limited liability partnerships, as well as mergers and acquisitions.

By way of background, the plaintiff alleges that in a previous action it obtained a judgment against defendant Amy S. Gardner for breach of her fiduciary duty to plaintiff and interference with plaintiff's contractual rights. Specifically, the plaintiff alleges that the prior judgment found defendant Amy S. Gardner liable for inappropriately acquiring and servicing plaintiff's customers and/or clients. Plaintiff further alleges that it was unable to collect sufficient assets from defendant Amy S. Gardner to satisfy the judgment.

Plaintiff alleges in this action that the defendants participated in various fraudulent conveyances through formation of a professional limited liability company and a professional limited liability partnership in attempts to shield defendant Amy S. Gardner's assets from collection attempts by plaintiff. Plaintiff alleges that some of these assets fraudulently conveyed include the goodwill and clients and customers of plaintiff, which were the subject of the prior action. Specifically, plaintiff alleges that the defendant Amy S. Gardner serviced "the accounting practice she had taken from plaintiff in the form of clients, goodwill, and other assets" through the entity of the corporate defendant Amy S. Gardner, CPA, PLLC. Plaintiff further alleges that defendant Amy S. Gardner, CPA, PLLC then became a partner of Lindsay & Gardner, CPA, LLP and engaged in substantially the same activities. Plaintiff alleges that when she transferred the accounting practice she took from plaintiff, which included goodwill and other assets, defendant Amy S. Gardner did not receive valuable consideration from defendants Amy S. Gardner, CPA, PLLC and then, in turn, from Lindsay & Gardner, CPA, LLP.

Plaintiff alleges additionally that these fraudulent conveyances amount to an unfair and deceptive trade practice.

The Court will be asked to address the liability, if any, of defendant Amy S. Gardner, CPA, PLLC a professional limited liability company whose sole member is Amy Gardner for the prior debt of a member of that professional corporation, based on the alleged transfer of the accounting practice. Additionally, the Court will be asked to consider the liability, if any, of defendant Lindsay & Gardner, CPA, LLP for the debt of a member of one of its corporate partners. These issues will require application and interpretation of the law on formation, operation and governance of these entities in light of the facts alleged in the Complaint or developed through discovery.

Regarding those matters listed in Rule 3.2 of the General Rules of Practice and Procedure for the North Carolina Business Court, the Judgment and Orders attached to the complaint awarded plaintiff \$123,512 against Amy Gardner, \$484,000.00 against Amy Gardner jointly and severally, costs in the amount of \$44,333.28, and attorney's fees in the amount of \$342,160.50 against Amy Gardner. The issues are novel and, as this case involves the application and interpretation of the law on formation, operation and governance of limited liability companies and limited liability partnerships and the rights of Judgment Creditors of individual members to

assert claims against the assets of the PLLC and the PLLP, the interests of justice will be advanced by a careful consideration and determination of these issues in the Business Court.

## Appendix B – Pleadings

## STATE OF NORTH CAROLINA

File No. **09CVS1488** 09 CVS

FORSYTH County

In The General Court Of Justice  
☐ District ☒ Superior Court Division

## Name Of Plaintiff

ROBERT N. PULLIAM, CPA/ABV, PLLC

## Address

2857 Merry Acres Lane

## City, State, Zip

Winston-Salem, NC 27106

VERSUS

## Name Of Defendant(s)

AMY S. GARDNER; GARDNER RENTALS, LLC; JAMES GARDNER; AMY S. GARDNER, CPA, PLLC; and LINDSAY &amp; GARDNER, CPA, LLP

## CIVIL SUMMONS

☐ ALIAS AND PLURIES SUMMONS

G.S. 1A-1, Rules 3, 4

Date Original Summons Issued

Date(s) Subsequent Summons(es) Issued

## To Each Of The Defendant(s) Named Below:

## Name And Address Of Defendant 1

LINDSAY & GARDNER, CPA, LLP  
c/o Teresa B. Lindsay  
2554 Lewisville Clemmons Road, Suite 112  
Clemmons, NC 27012

## Name And Address Of Defendant 2

## A Civil Action Has Been Commenced Against You!

You are notified to appear and answer the complaint of the plaintiff as follows:

1. Serve a copy of your written answer to the complaint upon the plaintiff or plaintiff's attorney within thirty (30) days after you have been served. You may serve your answer by delivering a copy to the plaintiff or by mailing it to the plaintiff's last known address, and
2. File the original of the written answer with the Clerk of Superior Court of the county named above.

If you fail to answer the complaint, the plaintiff will apply to the Court for the relief demanded in the complaint.

## Name And Address Of Plaintiff's Attorney (If None, Address Of Plaintiff)

Stuart H. Russell  
Wilson & Coffey, L.L.P.  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103

Date Issued

2-20-09

Time

3:17

☐ AM☒ PM

Signature

*Deborah Johnson*

☒ Deputy CSC☐ Assistant CSC☐ Clerk Of Superior Court☐ ENDORSEMENT

This Summons was originally issued on the date indicated above and returned not served. At the request of the plaintiff, the time within which this Summons must be served is extended sixty (60) days.

Date Of Endorsement

Time

☐ AM☐ PM

Signature

☐ Deputy CSC☐ Assistant CSC☐ Clerk Of Superior Court

**NOTE TO PARTIES:** Many counties have **MANDATORY ARBITRATION** programs in which most cases where the amount in controversy is \$15,000 or less are heard by an arbitrator before a trial. The parties will be notified if this case is assigned for mandatory arbitration, and, if so, what procedure is to be followed.

NORTH CAROLINA )  
 )  
FORSYTH COUNTY )

IN THE GENERAL COURT OF JUSTICE  
SUPERIOR COURT DIVISION

09 CVS

1488

ROBERT N. PULLIAM, CPA/ABV )  
PLLC, as successor in interest to )  
PULLIAM FINANCIAL GROUP, PLLC )

Plaintiff )

vs. )

AMY S. GARDNER; GARDNER )  
RENTALS, LLC; JAMES GARDNER; )  
AMY S. GARNDER, CPA, PLLC; and )  
LINDSAY & GARDNER, CPA, LLP, )

Defendants )

FILED  
09 FEB 20 PM 3:23  
FORSYTH COUNTY, N.C.

COMPLAINT

NOW COMES the Plaintiff Robert N. Pulliam, CPA/ABV, PLLC, as successor in interest to Pulliam Financial Group, PLLC, complaining of defendants and alleges and says:

PARTIES

1. Plaintiff Robert N. Pulliam, CPA/ABV, PLLC is a professional limited liability company organized under the laws of North Carolina with its principal place of business in Winston-Salem, North Carolina. Robert N. Pulliam, CPA/ABV, PLLC formerly operated as Pulliam Financial Group, PLLC, a professional limited liability company organized under the laws of North Carolina with its principal place of business in Winston-Salem, North Carolina. Robert Pulliam is a certified public accountant and the owner of Robert N. Pulliam, CPA/ABV, PLLC, PLLC. Robert Pulliam and Robert N. Pulliam, CPA/ABV, PLLC, and Pulliam Financial Group, PLLC will be referred to hereafter as "plaintiff."

2. Defendant Amy S. Gardner ("Amy Gardner") is an individual and is, upon information and belief, a resident of Forsyth County, North Carolina.

3. Upon information and belief, defendant Gardner Rentals, LLC ("Gardner Rentals") is a limited liability corporation organized under the laws of North Carolina with its principal place of business in Winston-Salem, North Carolina.

4. Defendant James Gardner ("James Gardner") is an individual and is, upon information and belief, a resident of Forsyth County, North Carolina.

5. Upon information and belief, defendant Amy S. Gardner, CPA, PLLC ("Gardner PLLC") is a professional limited liability corporation organized under the laws of North Carolina with its principal place of business in Clemmons, North Carolina. Gardner PLLC may be served by its registered agent at 380 Knollwood Street, Suite 700, Winston-Salem, N.C. 27103.

6. Upon information and belief, Lindsay & Gardner, CPAs, LLP ("Lindsay & Gardner") is a limited liability partnership organized under the laws of North Carolina with its principal place of business in Clemmons, North Carolina. Lindsay & Gardner may be served by its registered agent at 2554 Lewisville Clemmons Road, Suite 112 Clemmons NC 27012.

### **FACTS**

#### **Pulliam PLLC's judgments against Amy Gardner**

7. On October 28, 2005, plaintiff filed a complaint against Amy Gardner and Brendle Shaffner & Associates, P.A. ("Complaint"). In the Complaint, plaintiff brought actions against Amy Gardner for: 1) breach of fiduciary duty, 2) civil liability for larceny, theft by employee, embezzlement or obtaining property by false pretenses, 3) unjust enrichment, 4) interference with contract, 5) interference with prospective contract, and 6) unfair and deceptive trade practices.

8. Plaintiff's claims against Amy Gardner were based upon her taking clients, goodwill, and other accounting practice assets from it.

9. After a jury trial on plaintiff's claims against Amy Gardner, plaintiff obtained a judgment in its favor and against Amy Gardner on July 18, 2007 ("judgment"). A copy of the judgment is attached as Exhibit A.

10. On August 24, 2007, the trial court entered an amended judgment ("amended judgment") against Amy Gardner and in favor of plaintiff in the principal amount of \$414,566.46. A copy of the amended judgment is attached as Exhibit B.

11. On October 17, 2007, this court entered an order granting plaintiff's motion to tax costs for \$44,333.28 ("costs order"). A copy of the costs order is attached as Exhibit C.



12. On October 17, 2007, this court entered an order granting plaintiff's motion for \$342,160.50 in attorney's fees ("attorney's fees order"). A copy of the attorney's fees order is attached as Exhibit D.

13. Plaintiff has issued writs of execution for the amended judgment, costs order, and the attorney's fees order (together the "Judgments"). The writs of execution for the Judgments have been returned unsatisfied.

**Real estate transfers**

14. On January 30, 2007, Amy Gardner and James Gardner signed a Deed of Trust in exchange for a \$63,000 loan.

15. On January 31, 2007, Amy Gardner and James Gardner purchased a house on 3235 Luther Street, Winston-Salem, NC for \$70,000 ("Rental Property").

16. Upon information and belief Amy Gardner and James Gardner purchased the Rental Property by making a \$7,000 down payment from the cash of either Amy Gardner or James Gardner and applying the \$63,000 loan that they had obtained on January 30, 2007 to the remainder of the purchase price.

17. Upon information and belief, Amy Gardner and James Gardner purchased the Rental Property with the intent to generate rental income.

18. On June 26, 2007, Amy Gardner and James Gardner transferred their interest in the Rental Property to Gardner Rentals, which paid no taxable consideration for the Rental Property ("Rental Transfer"). The Rental Transfer is evidenced by a quitclaim deed attached as Exhibit E.

19. On or around the same date of the Rental Transfer, Amy Gardner transferred her interest in 3535 Fraternity Church Road, Winston-Salem, N.C. to James Gardner.

20. Upon information and belief, Amy Gardner and James Gardner transferred their interest in any lease agreement concerning the Rental Property to Gardner Rentals on or around the date of the Rental Transfer.

21. Upon information and belief, Gardner Rentals is wholly owned by James Gardner.

22. Upon information and belief, Gardner Rentals is currently generating approximately \$700 per month in rental income from the Rental Property.

### **Other asset transfers**

23. Amy Gardner was working at Brendle Shaffner & Associates, P.A. before Gardner PLLC was formed and after the Complaint was filed. During this time, Amy Gardner continued servicing the accounting practice she had taken from plaintiff in the form of clients, goodwill, and other assets.

24. Shortly after the Judgments were entered, Amy Gardner terminated her employment with Brendle Shaffner on or around November 2, 2007 ("Termination Date").

25. Upon information and belief, after the Termination Date and before November 20, 2007, Amy Gardner continued servicing the accounting practice she had taken from plaintiff as a sole proprietorship CPA firm.

26. On November 20, 2007, Amy Gardner formed Gardner, PLLC and upon information and belief, she has held a 100% interest in the company and been employed by it since its formation.

27. Upon information and belief, Amy Gardner operated Gardner PLLC as her CPA firm between November 20, 2007 and December 20, 2007, during which time she continued servicing the accounting practice she had taken from plaintiff.

28. On December 20, 2007, Lindsay & Gardner was formed and upon information and belief, Gardner PLLC has held a 50% ownership interest in Lindsay & Gardner since its formation.

29. Upon information and belief, since December 20, 2007 Amy Gardner has continued servicing the accounting practice she had taken from plaintiff. However, the bills for Amy Gardner's work since this time have been paid to Lindsay & Gardner.

30. Upon information and belief, all assets that Amy Gardner uses to continue servicing the accounting practice she took from plaintiff are held by Lindsay & Gardner and Gardner PLLC.

31. Upon information and belief, Lindsay & Gardner pays Gardner PLLC accruals, which are based in part upon work Amy Gardner does in servicing the accounting practice she took from plaintiff.

32. Amy Gardner has indicated that Gardner PLLC pays her \$500 a week but has denied having a personal bank account.

33. Upon information and belief Gardner PLLC pays Amy Gardner in cash for servicing the accounting practice she took from plaintiff.

34. Upon information and belief the only assets held by Gardner PLLC are its 50% ownership interest in Lindsay & Gardner and an insignificant amount of cash.

35. Upon information and belief, the only business activity of Gardner PLLC is to receive accruals or other distributions from Lindsay & Gardner and to pay Amy Gardner in cash.

**FIRST CLAIM FOR RELIEF  
FRAUDULENT CONVEYANCE AGAINST AMY GARDNER FOR THE RENTAL  
TRANSFER (Uniform Fraudulent Transfer Act, N.C.G.S. §39-23.1 et. seq. )**

36. The allegations contained in paragraphs 1 through 35, inclusive, are reallaged and incorporated by reference as if fully set forth herein.

37. When Amy Gardner participated in the purchase of the Rental Property and the Rental Transfer, plaintiff had filed the Complaint against her.

38. When Amy Gardner participated in the purchase of the Rental Property and the Rental Transfer, she anticipated that plaintiff would obtain a sizeable judgment against her.

39. Amy Gardner did not have property sufficient to pay the Judgments when she participated in the Rental Transfer.

40. Gardner Rentals, LLC acquired Amy Gardner's interest in the Rental Property without paying adequate consideration.

41. If the Rental Transfer had not occurred, rental income from the Rental Property would be subject to execution.

42. Amy Gardner engaged in the Rental Transfer with the actual intent of defrauding plaintiff from executing against her share of rental income from the Rental Property.

43. The Rental Transfer has prevented plaintiff from satisfying its Judgments against Amy Gardner by executing against the rental income from the Rental Property.

**SECOND CLAIM FOR RELIEF  
LIABILITY OF FRAUDULENT TRANSFEREE GARDNER RENTALS (N.C.G.S. §39-  
23.8)**

44. The allegations contained in paragraphs 1 through 43, inclusive, are reallaged and incorporated by reference as if fully set forth herein.

45. Gardner Rentals paid no valuable consideration in exchange for the Rental Property.

46. Gardner Rentals receives or expects to receive rental income from the Rental Property.

47. If the Rental Transfer had not occurred, a portion of rental income from the Rental Property would be subject to execution by plaintiff.

48. Upon information and belief, Gardner Rentals is managed and wholly owned by James Gardner.

49. Consequently, Gardner Rentals participated in or had notice of Amy Gardner's actual intent of using the Rental Transfer to defraud plaintiff from collecting any judgment it would obtain against Amy Gardner.

50. With the knowing participation of Gardner Rentals, the Rental Transfer has prevented plaintiff from satisfying its Judgments against Amy Gardner.

**THIRD CLAIM FOR RELIEF  
LIABILITY FOR AIDING AND ASSISTING FRAUDULENT TRANSFER AGAINST  
JAMES GARDNER**

51. The allegations in paragraphs 1 through 50, inclusive, are realleged and incorporated by reference as if fully set forth herein.

52. Upon information and belief, James Gardner participated in the purchase of the Rental Property and the Rental Transfer, knowing that plaintiff would obtain a sizeable judgment against Amy Gardner.

53. Upon information and belief, James Gardner knew that Amy Gardner did not have property sufficient to pay the Judgments at the time of the Rental Transfer.

54. Upon information and belief, James Gardner provided aid and assistance to Amy Gardner in shielding the Rental Property's rental income from collection by plaintiff. Specifically, and upon information and belief, James Gardner provided a portion of the funds for the purchase of the Rental Property. Furthermore, and upon information and belief, James Gardner knew of and participated in the plan to separate Amy Gardner's interest in the Rental Property's rental income by transferring the Rental Property to Gardner Rentals and by making himself the sole owner of Gardner Rentals.

**FOURTH CLAIM FOR RELIEF  
FRAUDULENT CONVEYANCE AGAINST AMY GARDNER FOR TRANSFERRING  
THE ACCOUNTING PRACTICE SHE TOOK FROM PLAINTIFF**

55. The allegations contained in paragraphs 1 through 54 , inclusive, are reallaged and incorporated by reference as if fully set forth herein.

56. Upon information and belief, Amy Gardner transferred the accounting practice she took from plaintiff, which included a book of business, goodwill, and other assets ("Practice Assets") to Gardner PLLC initially and then from Gardner PLLC to Lindsay & Gardner.

57. Upon information and belief, Amy Gardner's plan in making these transfers was to separate the assets of the accounting practice she took from plaintiff from her own liabilities under the Judgments in an effort to defraud plaintiff in collection efforts.

58. Upon information and belief, when Amy Gardner transferred the Practice Assets, she did not have assets sufficient to satisfy the Judgments.

59. Upon information and belief, Amy Gardner did not receive valuable consideration in exchange for transferring the Practice Assets to Gardner PLLC and ultimately Lindsay & Gardner.

60. Upon information and belief, any consideration Amy Gardner received for transferring the Practice Assets was not sufficient to pay the Judgments.

61. Furthermore, and upon information and belief, Amy Gardner created Gardner PLLC as a shell corporation designed to hold a 50% interest in Lindsay & Gardner and shield that interest from collection by plaintiff.

62. Furthermore, and upon information and belief, Amy Gardner intentionally undercapitalized Gardner PLLC, has failed to observe corporate formalities and has exercised actual and complete dominion and control over Gardner PLLC. Amy Gardner has done this with the intent to fraudulently shield the Practice Assets and her de facto 50% interest in Lindsay & Gardner from collection by plaintiff.

63. Amy Gardner's transfer of the Practice Assets has prevented plaintiff from satisfying its Judgments against Amy Gardner and otherwise defrauded plaintiff.

**FIFTH CLAIM FOR RELIEF**  
**LIABILITY OF FRAUDULENT TRANSFEREE GARDNER PLLC (N.C.G.S. §39-23.8)**

64. The allegations contained in paragraphs 1 through 63, inclusive, are reallaged and incorporated by reference as if fully set forth herein.

65. Upon information and belief, Gardner PLLC has knowingly participated in Amy Gardner's scheme to initially transfer the Practice Assets to it, separate Amy Gardner's Practice Assets from her liabilities, and shield Amy Gardner's interest in Lindsay & Gardner from collection by plaintiff.

66. Upon information and belief, Gardner PLLC purchased all or substantially all of the Practice Assets for grossly inadequate consideration. Specifically, any consideration Lindsay & Gardner gave Amy Gardner in exchange for her Practice Assets would have been inadequate to pay the Judgments against her for taking the Practice Assets from Pulliam PLLC.

67. Upon information and belief, after separating the Practice Assets from Amy Gardner's liabilities, including the Judgments against her, Gardner PLLC transferred the Practice Assets to Lindsay & Gardner in exchange for a 50% membership interest in Lindsay & Gardner.

68. Gardner PLLC's transfer of the Practice Assets has prevented plaintiff from satisfying its Judgments against Amy Gardner and otherwise defrauded plaintiff.

**SIXTH CLAIM FOR RELIEF**  
**LIABILITY OF FRAUDULENT TRANSFEREE LINDSAY & GARDNER (N.C.G.S. §39-23.8)**

69. The allegations contained in paragraphs 1 through 68, inclusive, are reallaged and incorporated by reference as if fully set forth herein.

70. Upon information and belief, Lindsay & Gardner has knowingly participated in Amy Gardner's scheme to ultimately transfer the Practice Assets to it, separate Amy Gardner's Practice Assets from her liabilities, and shield Amy Gardner's interest in Lindsay & Gardner from collection by plaintiff.

71. Upon information and belief, Lindsay & Gardner purchased all or substantially all of the Practice Assets for grossly inadequate consideration. Specifically, any consideration Lindsay & Gardner gave Amy Gardner in exchange for her Practice Assets would have been inadequate to pay the Judgments against her for taking the Practice Assets from Pulliam PLLC.

72. Lindsay & Gardner's transfer of the Practice Assets has prevented plaintiff from satisfying its Judgments against Amy Gardner and otherwise defrauded plaintiff.

**SEVENTH CLAIM FOR RELIEF  
UNFAIR AND DECEPTIVE TRADE PRACTICES (N.C.G.S. § 75-1.1)**

73. The allegations contained in paragraphs 1 through 72 are realleged and incorporated by reference as if fully set forth herein.

74. The above acts and omissions of defendants were in or affecting commerce and caused injury to plaintiff within the state of North Carolina as described above.

75. The above actions of defendants were specifically designed to deceive plaintiff and shield Amy Gardner's assets from the Judgments and indeed did result in deception and damage to plaintiff.

76. The above acts and omissions of defendants were unfair, deceptive, oppressive, immoral, unscrupulous, did deceive plaintiff and otherwise constituted a violation of the North Carolina Unfair and Deceptive Trade Practices Act, N.C.G.S. § 75-1.1.

77. As a proximate result of the unfair and deceptive trade practices of defendants, plaintiff has been damaged and is entitled to recover of defendants, jointly and severally, damages (general, consequential, incidental special damages, and other damages) in a sum in excess of \$10,000, plus interest allowed by law. Pursuant to N.C.G.S. § 75-16, plaintiff is entitled to have such damages trebled by the court, and pursuant to N.C.G.S. § 75-16.1, plaintiff is entitled to an award of costs and reasonable attorney's fees.

**WHEREFORE**, plaintiff, Robert N. Pulliam, CPA/ABV, PLLC respectfully prays the Court that:

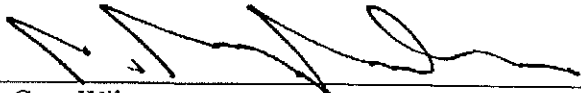
1. This action be tried by a jury;
2. The Court award actual and punitive damages in excess of \$10,000 against defendants, jointly and severally, on plaintiff's first through sixth causes of action, together with pre- and post-judgment interest as allowed by law;
3. The above transfers be set aside as fraudulent conveyances;
4. Plaintiff have and recover treble damages from defendants, jointly and severally, pursuant to N.C. Gen. Stat. §75-16;

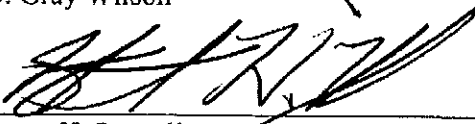
5. The Court award reasonable attorney's fees in favor of plaintiff, pursuant to N.C. Gen. Stat §§75-16.1;

6. That the costs of this action be taxed against defendants, jointly and severally; and

7. The Court grant such other relief as the court deems just and proper

Respectfully submitted this the 20<sup>th</sup> day of February, 2009.

  
G. Gray Wilson

  
Stuart H. Russell

Attorneys for Plaintiff

OF COUNSEL:  
WILSON & COFFEY, LLP  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103  
(336) 631-8866



NORTH CAROLINA )  
 )  
FORSYTH COUNTY )

IN THE GENERAL COURT OF JUSTICE  
SUPERIOR COURT DIVISION  
05 CVS 7004

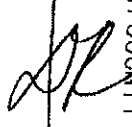
ROBERT N. PULLIAM, CPA/ABV,  
PLLC, as successor in interest to  
PULLIAM FINANCIAL GROUP, PLLC,

Plaintiff

vs.

AMY S. GARDNER and BRENDLE  
SHAFFNER & ASSOCIATES, P.A.,

Defendants

FILED  
07 JUL 18 PM 2:41  
FORSYTH COUNTY C.S.C.  
BY 

JUDGMENT

This cause was duly scheduled for trial before the undersigned judge presiding and a jury at the May 21, 2007 session of the Forsyth County, North Carolina General Court of Justice, Superior Court Division; the issues were duly tried and answered by the jury in a verdict rendered on June 7, 2007, as follows:

1. Did Amy Gardner breach her fiduciary duties owed to Pulliam Financial Group, PLLC? Yes
2. What amount, if any, is Pulliam Financial Group, PLLC entitled to recover of Amy Gardner for her breach of fiduciary duties: \$123,512
3. Did Amy Gardner intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its current clients? Yes
4. Did Amy Gardner intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its prospective clients? Yes
5. Did Brendle Shaffner & Associates, P.A. intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its current clients? Yes
6. Did Brendle Shaffner & Associates, P.A. intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its prospective clients? No
7. What amount is Pulliam Financial Group, PLLC entitled to recover for interference with contract rights? \$121,000



8. Did defendants engage in unfair and deceptive trade practices against Pulliam Financial Group, PLLC?

1. Did the defendant Gardner do any of the following:

1. Inform any clients of plaintiff of her intention to leave before she resigned from plaintiff? Yes
2. Solicit any clients of plaintiff to take their business with her before she resigned from plaintiff? Yes
3. Take confidential client information with her before she resigned from plaintiff for her own financial benefit? Yes
4. Take confidential client information with her after she resigned from plaintiff for her own financial benefit? Yes
5. Provide confidential information to defendant Brendle Shaffner & Associates, P.A. before she resigned from plaintiff for her own financial benefit? Yes
6. Postpone business with any clients of plaintiff for her own financial benefit until after she resigned from plaintiff? Yes
7. Deceive plaintiff about her employment with defendant Brendle Shaffner & Associates, P.A. at the time she resigned from plaintiff? Yes

2. Did the defendant Brendle Shaffner & Associates do any of the following:

1. Request and receive confidential information of plaintiff from defendant Gardner prior to her resignation from plaintiff for the financial benefit of Brendle Shaffner & Associates? No
2. Request and receive confidential client contact information of plaintiff from defendant Gardner after her resignation from plaintiff for the financial benefit of Brendle Shaffner & Associates? No
3. Fail to supervise its employee defendant Gardner in her efforts to solicit clients of plaintiff prior to her resignation from plaintiff? No
4. Fail to supervise its employee defendant Gardner in her efforts to solicit clients of plaintiff after her resignation from plaintiff? Yes

5. Assist defendant Gardner in improperly soliciting clients of plaintiff without using a joint letter with plaintiff? No
6. Assist defendant Gardner in improperly taking clients of plaintiff by offering her a bonus or additional compensation? No
3. Was the defendant or defendants' conduct in commerce or did it affect commerce? Yes
4. Was the defendant or defendants' conduct a proximate cause of the plaintiff's injury? Yes
9. What amount, if any, is plaintiff entitled to recover of defendant or defendants for unfair or deceptive trade practices? \$121,000
10. Is Pulliam Financial Group, PLLC entitled to recover punitive damages from Amy Gardner? Yes
11. What amount in punitive damages is Pulliam Financial Group, PLLC entitled to recover of Amy Gardner? \$5,000
12. Is Pulliam financial Group, PLLC entitled to recover punitive damages from Brendle Shaffner & Associates, P.A.? No
13. What amount in punitive damages is Pulliam Financial Group, PLLC entitled to recover of Brendle Shaffner & Associates, P.A.? None

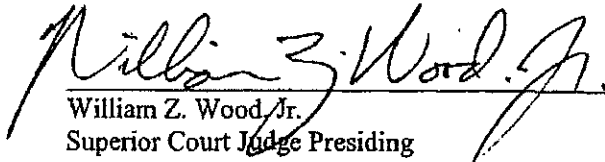
Based on the verdict of the jury, the court finds and concludes as a matter of law that defendants' conduct constitutes unfair or deceptive trade practices in violation of G.S. 1-75.1, and plaintiff having elected to waive the punitive damages award on Issue 11, it is therefore ordered that the damages awarded on Issue 9 shall be trebled pursuant to G.S. 75-16.

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED as follows:

1. Plaintiff shall have and recover of defendant Amy Gardner the sum of \$123,512;
2. In addition to the above award, plaintiff shall have and recover of defendants, jointly and severally, the sum of \$484,000;
3. Plaintiff shall have and recover of defendant Amy Gardner prejudgment interest on the damages of \$123,523.00 from May 31, 2007 to the date of entry of this judgment, and from defendant Amy Gardner, post-judgment interest thereafter on the damages of \$123,523.00 until the judgment is satisfied; and plaintiff shall have and recover of defendants prejudgment interest on the damages of \$242,000.00 from May 31, 2007 to the date of entry of this judgment, and post-judgment interest thereafter on the damages award of \$484,000.00 until the judgment is satisfied;

4. The costs of this action shall be taxed against defendants pursuant to a separate order of the court, at which time the court will also consider any motion for attorney's fees pursuant to G.S. 75-16.1.

This the 18<sup>th</sup> day of July, 2007.

  
William Z. Wood, Jr.  
Superior Court Judge Presiding

NORTH CAROLINA )  
FORSYTH COUNTY )

IN THE GENERAL COURT OF JUSTICE  
SUPERIOR COURT DIVISION  
05 CVS 7004

07 AUG 24 PM 2:34

FORSYTH COUNTY, C.S.C.

BY JZ

ROBERT N. PULLIAM, CPA/ABV,  
PLLC, as successor in interest to  
PULLIAM FINANCIAL GROUP, PLLC,

Plaintiff

vs.

AMY S. GARDNER and BRENDLE  
SHAFFNER & ASSOCIATES, P.A.,

Defendants

**AMENDED JUDGMENT**

This cause was duly scheduled for trial before the undersigned judge presiding and a jury at the May 21, 2007 session of the Forsyth County, North Carolina General Court of Justice, Superior Court Division; the issues were duly tried and answered by the jury in a verdict rendered on June 7, 2007, as follows:

1. Did Amy Gardner breach her fiduciary duties owed to Pulliam Financial Group, PLLC? Yes
2. What amount, if any, is Pulliam Financial Group, PLLC entitled to recover of Amy Gardner for her breach of fiduciary duties: \$123,512
3. Did Amy Gardner intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its current clients? Yes
4. Did Amy Gardner intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its prospective clients? Yes
5. Did Brendle Shaffner & Associates, P.A. intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its current clients? Yes
6. Did Brendle Shaffner & Associates, P.A. intentionally interfere with the contract rights of Pulliam Financial Group, PLLC and its prospective clients? No
7. What amount is Pulliam Financial Group, PLLC entitled to recover for interference with contract rights? \$121,000



8. Did defendants engage in unfair and deceptive trade practices against Pulliam Financial Group, PLLC?

1. Did the defendant Gardner do any of the following:

1. Inform any clients of plaintiff of her intention to leave before she resigned from plaintiff? Yes
2. Solicit any clients of plaintiff to take their business with her before she resigned from plaintiff? Yes
3. Take confidential client information with her before she resigned from plaintiff for her own financial benefit? Yes
4. Take confidential client information with her after she resigned from plaintiff for her own financial benefit? Yes
5. Provide confidential information to defendant Brendle Shaffner & Associates, P.A. before she resigned from plaintiff for her own financial benefit? Yes
6. Postpone business with any clients of plaintiff for her own financial benefit until after she resigned from plaintiff? Yes
7. Deceive plaintiff about her employment with defendant Brendle Shaffner & Associates, P.A. at the time she resigned from plaintiff? Yes

2. Did the defendant Brendle Shaffner & Associates do any of the following:

1. Request and receive confidential information of plaintiff from defendant Gardner prior to her resignation from plaintiff for the financial benefit of Brendle Shaffner & Associates? No
2. Request and receive confidential client contact information of plaintiff from defendant Gardner after her resignation from plaintiff for the financial benefit of Brendle Shaffner & Associates? No
3. Fail to supervise its employee defendant Gardner in her efforts to solicit clients of plaintiff prior to her resignation from plaintiff? No
4. Fail to supervise its employee defendant Gardner in her efforts to solicit clients of plaintiff after her resignation from plaintiff? Yes

5. Assist defendant Gardner in improperly soliciting clients of plaintiff without using a joint letter with plaintiff? No
6. Assist defendant Gardner in improperly taking clients of plaintiff by offering her a bonus or additional compensation? No
3. Was the defendant or defendants' conduct in commerce or did it affect commerce? Yes
4. Was the defendant or defendants' conduct a proximate cause of the plaintiff's injury? Yes
9. What amount, if any, is plaintiff entitled to recover of defendant or defendants for unfair or deceptive trade practices? \$121,000
10. Is Pulliam Financial Group, PLLC entitled to recover punitive damages from Amy Gardner? Yes
11. What amount in punitive damages is Pulliam Financial Group, PLLC entitled to recover of Amy Gardner? \$5,000
12. Is Pulliam financial Group, PLLC entitled to recover punitive damages from Brendle Shaffner & Associates, P.A.? No
13. What amount in punitive damages is Pulliam Financial Group, PLLC entitled to recover of Brendle Shaffner & Associates, P.A.? None

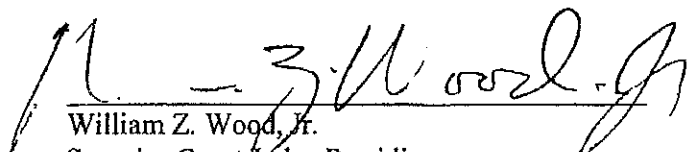
Based on the verdict of the jury, the court finds and concludes as a matter of law that defendants' conduct constitutes unfair or deceptive trade practices in violation of G.S. 1-75.1, and plaintiff having elected to waive the punitive damages award on Issue 11, it is therefore ordered that the damages awarded on Issue 9 shall be trebled pursuant to G.S. 75-16.

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED as follows:

1. Plaintiff shall have and recover of defendant Amy Gardner the sum of \$123,512;
2. In addition to the above award, plaintiff shall have and recover of defendants, jointly and severally, the sum of \$484,000;
3. Plaintiff shall have and recover of defendant Amy Gardner prejudgment interest on the damages of \$123,512.00 from May 31, 2007 to the date of entry of this judgment, and from defendant Amy Gardner, post-judgment interest thereafter on the damages of \$123,512.00 until the judgment is satisfied; and plaintiff shall have and recover of defendants prejudgment interest on the damages of \$242,000.00 from May 31, 2007 to the date of entry of this judgment, and post-judgment interest thereafter on the damages award of \$484,000.00 until the judgment is satisfied;

4. The costs of this action shall be taxed against defendants pursuant to a separate order of the court, at which time the court will also consider any motion for attorney's fees pursuant to G.S. 75-16.1.

This the 24<sup>th</sup> day of August, 2007.

  
\_\_\_\_\_  
William Z. Wood, Jr.  
Superior Court Judge Presiding



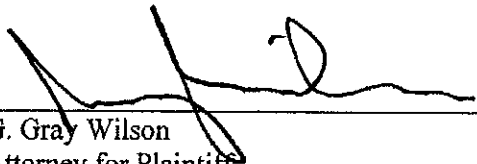
**CERTIFICATE OF SERVICE**

I, G. Gray Wilson, hereby certify that on this date I served a copy of the foregoing  
**AMENDED JUDGMENT** upon counsel of record via U.S. Mail addressed as follows:

Michael L. Robinson  
Robinson & Lawing, LLP  
101 North Cherry Street, Suite 720  
Winston-Salem, NC 27103

B. Ervin Brown, II  
1014 West Fifth Street  
Winston-Salem, NC 27101

This the 5th day of September, 2007.

  
\_\_\_\_\_  
G. Gray Wilson  
Attorney for Plaintiff

**OF COUNSEL:**

WILSON & COFFEY, L.L.P.  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103  
(336) 631-8866

NORTH CAROLINA )  
 )  
FORSYTH COUNTY )

IN THE GENERAL COURT OF JUSTICE  
FILED SUPERIOR COURT DIVISION  
05 CVS 7004

07 OCT 17 PM 4:06

ROBERT N. PULLIAM, CPA/ABV, )  
PLLC, as successor in interest to )  
PULLIAM FINANCIAL GROUP, PLLC, )  
BY )

Plaintiff )

vs. )

AMY S. GARDNER, )

Defendant )

and )

AMY S. GARDNER, )

Counterclaim Plaintiff )

vs. )

ROBERT N. PULLIAM and )  
ROBERT N. PULLIAM, CPA/ABV, )

Counterclaim Defendants )

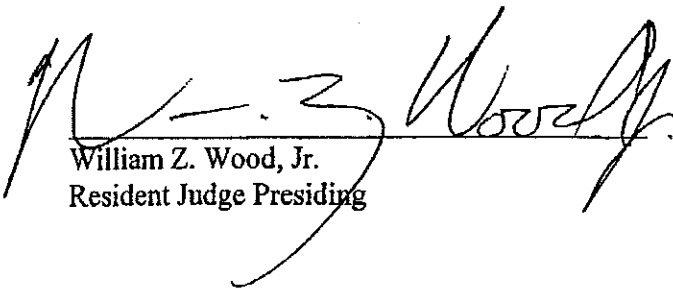
**ORDER GRANTING PLAINTIFF  
AND COUNTERCLAIM  
DEFENDANTS' MOTION TO TAX  
COSTS**

**THIS CAUSE** coming on to be heard before the undersigned judge presiding at the September 21, 2007 session of the Forsyth County, North Carolina General Court of Justice, Superior Court division, on plaintiff and counterclaim defendants' motion to tax costs; and the court having reviewed the motions and attachments, having heard the arguments of counsel and considered the materials presented by the parties, the court finds that certain of the costs are reasonable and appropriate, and that plaintiff and counterclaim defendants' motion should therefore be **GRANTED** in part and **DENIED** in part;

**NOW, THEREFORE, IT IS ORDERED** that plaintiff and counterclaim defendants' motion to tax costs in the amount of \$44,333.28 is **GRANTED**. The remaining request for costs in plaintiff and counterclaim defendants' motion to tax costs is **DENIED**.



This the 11<sup>th</sup> day of October, 2007.




William Z. Wood, Jr.  
Resident Judge Presiding

**CERTIFICATE OF SERVICE**

I, Kevin B. Cartledge, hereby certify that on this date I served a copy of the foregoing **ORDER GRANTING PLAINTIFF AND COUNTERCLAIM DEFENDANTS' MOTION TO TAX COSTS** upon counsel of record by depositing a copy thereof in the United States mail in Winston-Salem, North Carolina, postage prepaid and addressed as follows:

B. Ervin Brown, II  
1014 West Fifth Street  
Winston-Salem, NC 27101

This the 23 day of October, 2007.

  
\_\_\_\_\_  
Kevin B. Cartledge  
Attorney for Plaintiff and Counterclaim  
Defendants

**OF COUNSEL:**

WILSON & COFFEY, L.L.P.  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103  
(336) 631-8866

NORTH CAROLINA )  
FORSYTH COUNTY )

IN THE GENERAL COURT OF JUSTICE  
FILED SUPERIOR COURT DIVISION  
05 CVS 7004

07 OCT 17 PM 4: 06

ROBERT N. PULLIAM, CPA/ABV,  
PLLC, as successor in interest to  
PULLIAM FINANCIAL GROUP, PLLC, )  
BY ) PK

Plaintiff

vs.

AMY S. GARDNER,

Defendant

and

AMY S. GARDNER,

Counterclaim Plaintiff

vs.

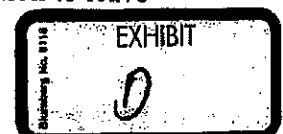
ROBERT N. PULLIAM and  
ROBERT N. PULLIAM, CPA/ABV,

Counterclaim Defendants

**ORDER GRANTING PLAINTIFF  
AND COUNTERCLAIM  
DEFENDANTS' MOTION FOR  
ATTORNEY'S FEES**

THIS CAUSE coming on to be heard before the undersigned presiding judge, on plaintiff and counterclaim defendants' motion for attorney's fees pursuant to N.C. Gen. Stat. § 75-16.1, and after consideration of the motions and supporting affidavits and attachments, and the arguments of counsel, and after further consideration of the settlement negotiations of the parties before and during trial, the Court finds and concludes as follows:

1. The acts as determined by the jury that the defendant Gardner breached her fiduciary duties owed to the plaintiff, intentionally interfered with the contract rights of the plaintiff and its current and prospective clients, informed plaintiff's clients of the defendant's intention to leave



before she resigned, solicited clients of the plaintiff to take their business with her before she resigned, took confidential client information with her before she resigned for her own financial benefit, took confidential client information with her after she resigned for her own financial benefit, provided confidential financial information to a competitor, postponed business with clients of the plaintiff for her own financial benefit after she resigned, and deceived the plaintiff about her employment with a competitor at the time she resigned from the plaintiff, constitute willful acts on the part of the defendant; and

2. The matters presented in the trial of this case were complex and difficult including numerous legal and evidentiary issues, numerous documents, and multiple witnesses which warranted the involvement of three attorneys during the trial of this case; and

3. The defendants also utilized three attorneys during the trial of this case; and

4. It was reasonable for the plaintiff to seek the legal assistance of the attorneys involved during the trial, as they had prior involvement in the case and possessed significant knowledge of the facts and legal issues that were crucial to the successful prosecution of the plaintiff's claims; and

5. The attorneys for the plaintiff have extensive experience and provided high-quality legal services which enabled the plaintiff to obtain a favorable judgment in a difficult trial; and

6. The attorney's rates and fees as reflected in this order, given the skill and experience of counsel and the complexity of the issues involved in this case were reasonable and consistent with those charged by attorneys with equivalent expertise and experience in similar cases; and

7. The plaintiff's counsel divided duties in a reasonable manner so as to avoid duplication of services; and

8. The affidavits presented by counsel for the plaintiff accurately reflect the services provided, and that the time involved, given the complexity of the case, was reasonable; and

9. The services provided by counsel for the plaintiff were reasonable and necessary for the prosecution of the plaintiff's claim; and

10. Given the number of depositions, responses to discovery, documents requested and produced, and days of trial and hearings involved, the time expended by plaintiff's counsel was reasonable and necessary; and

11. Prior to and during the trial of this case the defendant was given multiple opportunities for settlement, and was given an opportunity to fully resolve all of the issues in this case for less than one-third of the verdict returned by the jury; and

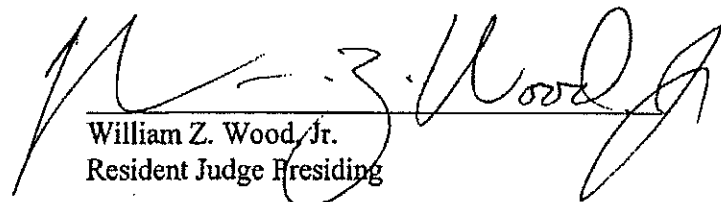
12. That given the plaintiff's conduct as found by the jury, the plaintiff's refusal to settle was unwarranted; and

13. That the fees submitted by counsel for the plaintiff in the amount of \$342,160.50 are reasonable as to the time, hourly rates and amount, and customary for attorneys of similar skill and experience in similar cases;

**WHEREFORE**, this Court concludes that the plaintiff and counterclaim defendants' motion for attorney's fees pursuant to N.C. Gen. Stat. § 75-16.1 in the amount of \$342,160.50 should be allowed;

**NOW, THEREFORE, IT IS ORDERED** that plaintiff and counterclaim defendants' motion for attorney's fees is **ALLOWED** in the sum of \$342,160.50 and the same are hereby taxed against defendant.

This the 11<sup>th</sup> day of October, 2007.

  
William Z. Wood, Jr.  
Resident Judge Presiding

**CERTIFICATE OF SERVICE**

I, Kevin B. Cartledge, hereby certify that on this date I served a copy of the foregoing **ORDER GRANTING PLAINTIFF AND COUNTERCLAIM DEFENDANTS' MOTION FOR ATTORNEY'S FEES** upon counsel of record by depositing a copy thereof in the United States mail in Winston-Salem, North Carolina, postage prepaid and addressed as follows:

B. Ervin Brown, II  
1014 West Fifth Street  
Winston-Salem, NC 27101

This the 23 day of October, 2007.



Kevin B. Cartledge  
Attorney for Plaintiff and Counterclaim  
Defendants

**OF COUNSEL:**

WILSON & COFFEY, L.L.P.  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103  
(336) 631-8866



2007038756 00560

FORSYTH Co, NC

FEE \$20.00

NO TAXABLE CONSIDERATION

PRESENTED &amp; RECORDED:

06-29-2007 04:58 PM

DICKIE C WOOD

REGISTER OF DEEDS

By: E NAVARRO DPTY

BK: RE 2765

PG: 3424-3426

Do not write above this line

DRAFTED BY: VICKI F. GOLDSTEIN	Tax Block & Lot: 1939/87	Parcel ID:
Mail after recording to:	Mail future tax bills to:	
BOX #: 23	3535 Fraternity Church Rd.	
	Winston-Salem, NC 27127	

## FORSYTH COUNTY, NORTH CAROLINA QUITCLAIM DEED

THIS DEED made this 26th. day of JUNE, 2007, by and between

GRANTOR

GRANTEE

JAMES D. GARDNER AND WIFE  
AMY S. GARDNER

GARDNER RENTALS, LLC

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context. WITNESSETH, that the Grantor, in consideration of (\$ 10.00 ) TEN DOLLARS & OVC to THEM paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does hereby release and forever quitclaim unto the Grantee, forever, all such right, title and interest as the Grantor has in or to that parcel of land in Forsyth County, North Carolina, Township, more particularly described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND INCORPORATED HEREIN BY REFERENCE

NO TAXABLE CONSIDERATION

NO TITLE SEARCH REQUESTED OR PERFORMED



Property Address: 3235 LUTHER STREET WINSTON-SALEM, NC 27127

TO HAVE AND TO HOLD the above-released premises unto the said Grantee, to Grantees and Grantee's only proper use and behoof forever; so that neither the Grantor nor any person, in Grantor's name and behalf, shall or will hereafter claim or demand any right or title to the premises, or any part thereof; but they and each of them shall, by these presents be excluded and forever barred.

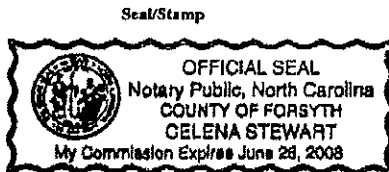
IN WITNESS WHEREOF the Grantor has set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.

James Douglas Gardner (seal)  
JAMES D. GARDNER (seal)  
(seal)

Amy S. Gardner (seal)  
AMY S. GARDNER (seal)  
(seal)

Corporate Name \_\_\_\_\_

President \_\_\_\_\_



STATE OF NORTH CAROLINA - Forsyth County

I, Celena Stewart, a Notary Public of Forsyth County, NC

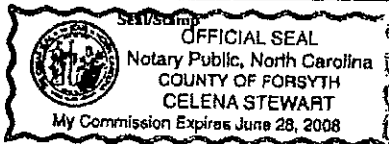
do hereby certify that \_\_\_\_\_ personally came before

me this day and acknowledged that he is \_\_\_\_\_ President of \_\_\_\_\_

and acknowledged on behalf of the corporation, the due execution of the foregoing instrument.

Witness my hand and notarial seal this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

My commission expires 6/28/08, 20\_\_\_\_ Celena Stewart Notary Public



STATE OF NORTH CAROLINA - Forsyth County

I, Celena Stewart, a Notary Public of Forsyth County, NC

do hereby certify that JAMES D. GARDNER AND WIFE AMY S.

GARDNER personally appeared before me

this day and acknowledged the execution of the foregoing deed of conveyance.

Witness my hand and notarial seal this the 26 day of June, 2007

My commission expires 6/28/08, 2008. Celena Stewart Notary Public

Seal/Stamp

STATE OF NORTH CAROLINA - Forsyth County

I, \_\_\_\_\_, a Notary Public of Forsyth County, NC

do hereby certify that \_\_\_\_\_

personally appeared before me

this day and acknowledged the execution of the foregoing deed of conveyance.

Witness my hand and notarial seal this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

My commission expires \_\_\_\_\_, 20\_\_\_\_. \_\_\_\_\_ Notary Public

Seal/Stamp

STATE OF NORTH CAROLINA - Forsyth County

I, \_\_\_\_\_, a Notary Public of Forsyth County, NC

do hereby certify that \_\_\_\_\_

personally appeared before me

this day and acknowledged the execution of the foregoing deed of conveyance.

Witness my hand and notarial seal this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

My commission expires \_\_\_\_\_, 20\_\_\_\_. \_\_\_\_\_ Notary Public

The foregoing Certificate(s) of \_\_\_\_\_

\_\_\_\_\_ is/are certified to be correct at the date of recordation shown on the first page thereof.

Dickie C. Wood, Register of Deeds for Forsyth County by: \_\_\_\_\_ Deputy/Asst.

EXHIBIT "A"

Lying and being in the City of Winston-Salem, Forsyth County, North Carolina, and BEGINNING at a point in the east line of Luther Street, said point being 395 feet south from the beginning of a curve creating the southeast intersection of Luther Street and Haverhill Street, and being the southwest corner of Lot No. 86 on the map hereinafter referred to; running thence with the east line of Luther Street, South  $00^{\circ}30'$  West 60 feet to a point, the northwest corner of Lot No. 88; thence with the north line of Lot No. 88, South  $89^{\circ}30'$  East 150 feet to a point, the southwest corner of Lot No. 72; thence with the west line of Lot No. 72, North  $00^{\circ}30'$  East 50 feet to a point, the southeast corner of Lot No. 86; thence with the south line of Lot No. 86, North  $89^{\circ}30'$  West 150 feet to the point of beginning, being known and designated as Lot No. 87 on the map of Anderleigh, as recorded in Plat Book 7, page 77, office of the Register of Deeds of Forsyth County, North Carolina.

**Certificate of Service**

The undersigned hereby certifies that a copy of the foregoing Notice of Designation was served by placing a copy in the United States Mail, first class postage prepaid and by e-mail as follows:

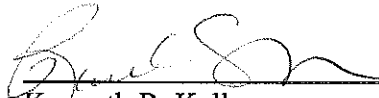
G. Gray Wilson  
Stuart H. Russell  
WILSON & COFFEY, LLP  
110 Oakwood Drive, Suite 400  
Winston-Salem, NC 27103  
E-Mail: **gwilson@wilsoncoffey.com**

The Honorable Ben F. Tennille  
North Carolina Business Court  
211 North Greene Street  
Greensboro, North Carolina 27401  
E-Mail: **greensboro.info@ncbusinesscourt.net**

And by e-mail to the Chief Justice of the North Carolina Supreme Court as follows:

Chief Justice Sarah Parker  
Supreme Court of North Carolina  
c/o Clerk's Office  
P.O. Box 2170  
Raleigh, North Carolina 27602-2170  
E-Mail: **david.f.hoke@nccourts.org**

This the 9<sup>th</sup> day of March, 2009.



---

Kenneth R. Keller  
Attorney for Lindsay & Gardner, CPA, LLP