

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR
MIAMI-DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.: 94-08273 CA 22

IN RE: THE ENGLE TRUST FUND

DIRECTIONS TO TRUSTEE

When this Court entered its Scheduling Order regarding distribution and allocation of the Engle Trust Fund on April 23, 2008, it was the intent of this Court that the complete distribution of the Trust would be accomplished no later than January, 2009.

This matter proceeded pursuant to that Order and the Court appreciates that the initial \$9,000.00 distribution, originally scheduled for December, 2008, was actually made on October 3, 2008.

Following that, as claimants qualified for a distribution, the initial \$9,000.00 payments were made on a rolling basis.

The Court has been advised that approximately 45,000 Florida smokers have now been approved or have received the initial payment of \$9,000.00 each. What is left for the Court to approve is the final or "second" distribution. The Court has been advised by the Trustee that he is prepared to make these payments save for claims for Medicare and Veteran's Administration benefits asserted by the United States Government, Department of Justice.

The Court recognizes in these times of economic hardships, quite a few Florida smokers, former smokers and their survivors have had their lives materially changed, for the better, as a result of the initial \$9000 payments.

The Court and Trustee have been advised by a number of approved beneficiaries that the surviving or deceased smoker did not receive any benefits from Medicare or the Veteran's Administration.

The Court, as does the Trustee, also recognizes the importance of resolving this matter for the benefit of the Engle Trust Fund beneficiaries as soon as possible.

The Trustee has received inquiries as to whether IRS Form 1099s should be distributed to the individual Engle Trust Fund beneficiaries. Because of the unique nature and circumstances of the Trust, the Court has determined that it would not be appropriate to provide the individual Engle Trust Fund beneficiaries with 1099 forms and so advises and directs the Garden City Group, Inc.

WHEREFORE, the Court directs the Trustee to continue his efforts to resolve or otherwise dispose of the Department of Justice claims for reimbursement of Medicare and Veteran's Administration benefits. The Trustee should communicate to the Department of Justice the Court's concerns and the strong desire of the Court that these discussions move expeditiously. The Trustee shall report back to the Court on February 18, 2009, regarding this matter.

DONE AND ORDERED in Chambers, in Miami-Dade County, Florida, this _____ day of _____, 2009.

David C. Miller
Circuit Court Judge

JAN 29 2009

CIRCUIT JUDGE

Confirmed Copy

Copies furnished to:
Miles A. McGrane, III, Esq. Trustee
Jennifer Keough, The Garden City Group