

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

FEDERAL TRADE COMMISSION,

Plaintiff,

Case no. 8:24-cv-1459-JLB-AAS

vs.

LEGION MEDIA, LLC, et al.,

Defendants.

**RECEIVER'S SECOND INTERIM REPORT, CONCERNING
THE AUCTION SALE AND DISPUTES WITH GARG**

MARK J. BERNET, as receiver for Legion Media, LLC, et al., files his Second Interim Report, discussing his December 6, 2024 auction sale of personal property (from which he netted \$1,807,036.72 for the receivership estate) and also discussing ongoing disputes with the Defendant Garg.

I. THE AUCTION SALE

By stipulated orders dated September 16, 2024 (doc nos. 97, 98 & 99) (collectively the "Stipulated Final Orders"), the Court among other things: (i) entered money judgments against the Defendants; (ii) converted the TRO into permanent injunctions enjoining Sloan Health Care Products, LLC ("Sloan"), Legion Media, LLC ("Legion") and the other Defendants from the same actions enjoined under the TRO; and (iii) continued the Receiver in place as receiver for the Receivership Entities and charged him with various duties. The Court's

orders also directed the Defendants Topiwala and Garg to surrender possession of various items of personal property to the Receiver for liquidation. Among the assets to be sold was a 2024 Rolls Royce Spectre, a 2022 Rolls Royce Ghost, a 2020 Lamborghini Urus, five Richard Mille watches, and various other watches and jewelry. The items are identified more completely on the auctioneer's sale catalog, a copy of which is attached as Exhibit "A."

Prior to the time the Plaintiff and the Defendants filed their motions requesting entry of the Stipulated Final Orders, Garg "loaned" the Lamborghini to a friend, who drove it from Tampa to California and then back. During the trip, the friend incurred parking tickets and toll violations in California and Las Vegas, which were reported to the receivership defendant Sloan.¹ The trip caused "road rash" to the front fenders and grill of the Urus, which negatively affected its value.²

Garg and Topiwala surrendered the required items to the Receiver, who then determined that a public auction would bring the best results. Under the Stipulated Final Orders, the Receiver was authorized to sell items for no less

¹ Garg, as the title owner of the Ghost and the Urus, listed his address with the Florida DMV as the Sloan office address. Traffic infraction notices therefore were sent to Sloan. These violations – which included fines – were reported to Garg's attorneys. The Receiver is unaware whether Garg paid them.

² By "road rash" the Receiver is referring to scratches, chips, and other markings on a vehicle's paintwork, caused by gravel, stones, and other debris thrown up by other vehicles on the road.

than 85 percent of their appraised fair market values; the Receiver therefore first needed to obtain appraisals.

1. Appraising the Watches. Many of the items of personal property to be sold were ultra high-end watches, identified as follows:³

- Frank Muller Style White-Brown Cintree
- Breitling Stainless Steel Chronograph Chronomat Evolution
- Rolex Stainless & Gold Submariner, Blue Dial Bezel
- Rolex Everose Gold Cosmograph Daytona 40
- Richard Mille RM67-02 Sebastien Ogier
- Richard Mille RM011 RG/TI AO Felipe Massa
- Richard Mille RM21-02 Aerodyne
- Richard Mille RM055 Bubba Watson
- Richard Mille RM07-01 NTPT
- Patek Phillippe Nautilus Travel Time
- Rolex Yellow Gold Yacht Master II
- Rolex Yellow Gold Datejust Pearlmaster 34

³ Garg was directed to surrender a specified list of watches and jewelry he identified on his sworn financial statement (he had purchased all of them using funds derived from Sloan). He delivered the items on the list, and then discovered that he had failed to include one additional Rolex on his sworn financial statement. He eventually surrendered that watch as well. Additionally, he surrendered 14K gold links from a watch band that did not match any of the watches he surrendered, causing the Receiver to suspect that he has, or had, another watch that he did not identify on his sworn financial statement.

- Ernst Benz Chronosport Limited⁴

To obtain appraisals of the watches, the Receiver hired Grant Johnston of Johnston Jewelers. Mr. Johnston advised that he would prepare appraisals for all of the watches except for the five Richard Milles; because of their uniqueness, he recommended that the Receiver hire Sean McLaren of TPT Timepiece Trading in Miami, an expert on RMs, to prepare appraisals.⁵ The Receiver arranged for the appraisers to review the watches in his office.⁶ Copies of the appraisals are attached as Exhibit "B." Of note is that (i) all of the RMs were authentic, although the certificate of sale/authenticity for one was not genuine; (ii) the RMs all showed a slightly unusual amount of wear-and-tear;⁷ and (iii) some of the non-RM watches did not have original paperwork or boxes. Also, the watchbands were sized to fit Topiwala and Garg, both of whom have small wrists. While re-sizing the bands is possible, the need to do so impacted the salability of the watches.

⁴ The Receiver also included in the auction two other luxury watches recovered in a different receivership estate.

⁵ Richard Mille is a Swiss luxury watch company founded in 2001 by Dominique Guenat and Richard Mille in Les Breuleux, Switzerland. Richard Mille specializes in high-priced clockwork watches, ranging in price from \$60,000 to well over \$1 million. Timepiece Trading is a leading luxury watch retailer specializing in the sale of high-end timepieces from some of the world's most renowned brands, including in particular Richard Mille.

⁶ The Receiver knew that the watches had an aggregate value well in excess of \$1 million. For that reason, he was reluctant to take them outside of his secure location.

⁷ Many RM owners who are true horologists acquire, in addition to their genuine RM, a "super clone" that to all outward appearances looks genuine. *See, e.g.,* <https://superclonewatches.is/product-category/super-clone-richard-mille/>. This allows the genuine RM to be kept safely stored. Garg and Topiwala did not follow this practice, according to their sworn financial statements.

2. Appraising the Vehicles. The vehicles – a 2024 Rolls Royce Spectre, a 2022 Rolls Royce Ghost, and a 2020 Lamborghini Urus – also were high-end and required an appraiser with special, specific expertise. The Receiver hired Zen Motorsports to prepare written appraisals,⁸ copies of which are attached as Exhibit "C." Of note:

- The Spectre is an electric vehicle, with the 2024 model the first manufactured by Rolls Royce. This particular vehicle was chartreuse, an unusual color that mildly degraded from its value. It had 583 miles. The Spectre was not subject to any lien.⁹

- The Ghost had 8,797 miles. The appraisal noted reasonably minor paint and body damage to the front bumper, as well as a scuff on the driver's side front tire. The vehicle was subject to a lien in favor of SSB Bank in the amount of \$258,211.89.

- The Urus had been driven from Tampa to California and back immediately before it was delivered to the Receiver. The vehicle, which had 18,158 miles, had paint and body damage from the trip, curb damage to

⁸ Zen Motorsports is a licensed, bonded boutique automotive dealership that buys and sells high-end automobiles, such as Rolls Royces and Lamborghinis.

⁹ Garg purchased the Spectre from a Miami dealership. He paid for it using an unsecured line of credit obtained from SSB Bank in Pittsburgh. The Receivership Entity Sloan Health Care Products made payments, on Garg's behalf, on the SSB line of credit. Sloan specifically reserves all rights to seek recovery from Garg of the amounts it paid on the line of credit.

two of the tires, and stains on the seats. The vehicle was subject to a lien in favor of SSB Bank to secure a balance owed of \$190,891.91.

3. Marketing. The Receiver hired John Harris and Harris Auctions LLC to market and conduct a public auction sale of the personal property.¹⁰ Mr. Harris selected the Hilton Downtown Tampa as the auction location because it offered an outdoor terrace to display the vehicles, along with an adjacent inside conference room for the watches and jewelry. The hotel also was within walking distance of the vault where the Receiver stored the watches, and only six miles from where the vehicles were stored.

The auctioneer created a 26-page paper color catalog brochure, used for personal marketing, and an electronic version for internet marketing. See Exhibit "A." The auctioneer then implemented a focused, narrow marketing campaign:

- The catalog was the template for auctioneer's webpage, along with a listing on AuctionZip (an online auction marketing service).

¹⁰ Mr. Harris, a licensed auctioneer, has auctioned tens of millions of dollars' worth of real and personal property for the Receiver over the past 20+ years. For the Receiver, Mr. Harris has sold dozens of high-end watches and automobiles, as well as commercial property, houses, condominiums, jewelry, construction equipment, and boats and yachts (among other things). Because of his relationship with the Receiver, Mr. Harris charges a total of ten percent of the purchase price as his commission, split equally between the Receiver and the buyer. By contrast, Christie's Auction House charges in excess of 20 percent as a commission.

- The auctioneer contracted with Live Auctioneers as the online bidding platform. The auctioneer chose Live Auctioneers because it specializes in selling luxury items, and also markets to its former purchasers with e-mail marketing materials.

- High-end watches and vehicles generally are purchased by dealerships and brokers, because end users rely on industry experts to locate such items and advise on condition, availability, and desirability. The auctioneer therefore targeted luxury automobile and watch dealers with his marketing campaign. This involved direct personal and telephone contact, beginning approximately four weeks prior to the sale.

- The target market included brokers and dealers in the Middle East and Europe. The auctioneer noted interest from Dubai and South Africa (there was little interest from brokers and dealers in Paris or Switzerland). There was curious, polite interest in the watches in the United Kingdom. There was little to no interest overseas in the vehicles, principally because of shipping expenses and duties.

- Domestically, the auctioneer received significant interest in the watches from dealers and brokers in New York City, including several whom the auctioneer had not contacted. Most of the

interest came from brokers and dealers in California, New York, Texas and Miami, both for the watches and the vehicles.

- A week before the sale the auctioneer traveled to Miami to visit The Seybold® Jewelry Building and surrounding businesses to market the watches.¹¹ Most of the brokers and dealers located there already knew about the sale. Several brokers and dealers requested proxy phone bidders to appear for them at the auction.

- Finally, the auctioneer provided two e-mail blasts to over 10,000 followers, ten days in advance of the auction and three days in advance.

Additionally, the Receiver personally marketed the auction through his social media sites, including LinkedIn, Instagram and Facebook accounts. This generated approximately 20 telephone calls and/or e-mails from individuals interested in the items to be sold.

4. Results. On the day of the auction, 33 individuals registered to appear personally. Two additional bidders were present through proxy

¹¹ Located in downtown Miami, the 166,000 sq. ft. historic building is the second largest diamond and jewelry center in the country. Officially on the National Register of Historic Places, this vertical shopping center houses over 300 jewelers on ten floors. The building includes a broad range of retail and wholesale jewelry and watch businesses.

telephone bidders. Over 300 individuals, from five foreign countries, registered online and placed a bid on one or more of the items.¹²

Under the Stipulated Final Orders, the Receiver was not authorized to accept less than 85 percent of an item's fair market value. Of the 19 items offered for sale, 18 generated bids that exceeded the minimum required amounts. The only item that did not meet the minimum price was a white gold man's chain containing 136 round brilliant-cut diamonds (24.5 ct) with a custom 2-sided dog tag pendant featuring a colored diamond Jamaican Flag design on one side and 188 emerald-cut diamonds (24.2 ct) on the other. The reserve price for this unique item was \$26,000, which was not received.

Sixteen of the 18 buyers paid promptly. The buyer of the Rolls Royce Ghost did not pay by the December 9, 2024 deadline, citing "paperwork issues," although the Receiver suspects that the delay was an effort to persuade the Receiver to reduce the agreed price. The buyer ultimately paid the bid amount. The buyer of the Breitling stainless steel chronograph watch did not pay by the deadline, but instead paid on December 31, 2024.

From the 16 items that were sold and paid for prior to December 31, 2024, the Receiver received the gross amount of \$2,308,000.00. The

¹² Prior to the auction online bidders were permitted to place their "maximum bid" with Live Auction, the online bidding service. Live Auction then automatically chose and displayed the highest bid on its website, so that other bidders could choose whether to make a better offer. Live bids at the auction were posted online, so that the online bidders were able to participate and make a better bid. Ultimately two items were sold online.

auctioneer's five percent commission totaled \$115,410.00,¹³ and he also incurred \$4,803.28 in reimbursable expenses. The net paid to the Receiver for the 16 items therefore was \$2,187,786.72. Additionally, the RR Ghost and the Lamborghini Urus were subject to liens in favor of SSB Bank, which agreed to accept \$380,950.00 to release its liens.¹⁴ The net recovery to the receivership estate therefore is \$1,807,036.72:

Gross Sale Proceeds		\$2,308,200.00
Auctioneer's commission	\$115,410.00	
Auctioneer's Expenses	\$4,803.28	
Negotiated Lien Payoff (SSB)	<u>\$380,950.00</u>	
Total Expenses	\$501,163.28163.28	
Net Payment Received		\$1,807,036.72

Additionally, the Receiver will need to liquidate the men's chain/Jamaican flag dog tag.

II. ONGOING ISSUES WITH GARG.

The Defendant Garg has continued to take steps to frustrate the Receiver's efforts to prepare the Receivership Entities Sloan Health Products,

¹³ Again, the auctioneer charged the Receiver a sales commission of five percent of the sale price. The auctioneer also charged the buyer a 5 percent buyer's premium. The auctioneer's total payment therefore amounted to ten percent of the sale price.

¹⁴ The actual amount of the liens was \$449,103.80, but the Receiver convinced SSB to proceed with a short sale.

F & B Cosmetics and H & M Distribution for sale. Most recently, he changed the password on the companies' American Express accounts and then instructed American Express to have no contact with the companies, effectively locking them out of the account. The Receiver believes that Garg did this in retaliation for the companies' decision to use approximately 15 million points that had accumulated on the account to pay a balance of approximately \$150,000 owed to American Express for business expenses in early November.¹⁵ Being unable to use the American Express account has caused unnecessary distractions to the companies.

As reported above, Garg "loaned" his Lamborghini to a friend immediately prior to the time he was to surrender possession. The "friend" put an estimated 5,000 miles on the vehicle through a trip to California and back, and also caused the vehicle to incur paint damage. The extra mileage and cosmetic paint damage detracted from the value of the vehicle. Garg also stopped making payments to the vehicle's lienholder, SSB Bank, prompting SSB to look to the companies for payment. Garg also refused to pay for insurance for his vehicles, thereby forcing the companies to do so.

¹⁵ Garg maintains he did not lock the companies out of the American Express accounts. In point of fact, he changed the password for online access on several occasions. Sloan's CFO, who remained as an administrator on the account, was able to regain access until November 26, 2024, when Garg not only changed the password but also removed her administrative privileges.

During the summer of 2024 Garg insisted that the companies make payments on condominiums titled in his name and located in Miami, based on an initial assertion that he would surrender the units to the receivership estate. Garg subsequently changed his mind, but not until after the companies made several payments on the unit's mortgages and for insurance and other expenses. Garg also insisted that the companies make mortgage, insurance and other payments for a house he owns, in his name, on Evelyn Street in Tampa, based on a similar representation that he would surrender it to the receivership estate.¹⁶ Garg now refuses to surrender the properties, or even refund the post-receivership payments.

Garg and the Defendant Topiwala were 50-50 owners of a Florida limited liability company called Shilin Investments, LLC, which they used in late 2023 and early 2024 to pay approximately \$1.5 million to a Miami condominium developer under a condominium presale contract. The money derived from Sloan Health Products (Garg's half) and Legion Media, LLC (Topiwala's half), neither of which received anything in return for transferring the money. Topiwala has agreed that his interest in Shilin belongs to the

¹⁶ From 2020 through the Receiver's appointment in June 2024, Garg directed Sloan to pay \$532,583.17 for mortgage payments and various other expenses associated with the Miami condominium unit. In 2023 through the Receiver's appointment in June 2024, Garg directed Sloan to pay \$991,649.86 for mortgage payments and various other expenses associated with the house on Evelyn Street in Tampa. Sloan received nothing in return for these payments. Garg has refused any discussions with the Receiver concerning these transfers unless the Receiver first "proves" his claims to Garg's attorneys.

receivership estate, but Garg maintains that his interest should remain with him. The Receiver has filed a lawsuit against the developer and against Shilin to avoid the fraudulent transfer of the \$1.5 million; Garg's attorneys have advised that they will represent Shilin and that they intend to resist the lawsuit.

Garg personally also is a party to other condominium presale agreements, summarized on the following chart:

<u>PROJECT</u>	<u>DATE</u>	<u>DEPOSITS PAID</u>
One Tampa, Tampa Florida	03-24-2023	\$1,245,715.00
Elleven™ Residences Beyond Miami Florida	09-18-2023	\$975,000.00
West Eleventh Residences Miami Florida	04-22-2024	\$109,658.50

The deposits, totaling \$2,330,373.50,¹⁷ derived mainly from Sloan, although Sloan received nothing in return for making the payments. The contracts therefore should be property of the receivership estate under a constructive trust, but Garg refuses to turn over possession, insisting instead that the Receiver first "prove" his case to Garg's satisfaction. The Receiver would prefer to avoid initiating costly litigation, but may have no other choice so long as Garg refuses to engage in any settlement discussions.¹⁸

¹⁷ Again, this includes payment for two watches that belong to a different receivership estate.

¹⁸ Among other things, Garg has argued that the receivership is to expire in early January and that he will oppose any extension to be certain that the Receiver will not be able to file a lawsuit.

Prior to the Receiver's appointment, and apart from the money transferred in connection with the condominium presale agreements, Sloan transferred several million dollars directly to Garg, or to third parties on Garg's behalf. Sloan received nothing in return; in fact, Garg directed that many of the expenditures, including expenditures for furnishings for his houses, be deducted as business expenses.¹⁹ Apart from the questionable tax treatment of the expenditures, Sloan's transfers to Garg likely would not have been problematic had Sloan generated the money legitimately. However, as has been reported, Sloan obtained 50 percent, or more, of its revenues by selling products it manufactured to the Receivership Entities KP Commerce, Pinnacle Payments, Legion Media, Black Window Group and Larchwood Distribution, all of which utilized an unlawful "negative option" business practice to defraud consumers of over \$300 million. The money that Garg took from Sloan should be repaid, but Garg has refused any substantive discussion, claiming instead that they need proof that Garg received transfers from Sloan.²⁰

¹⁹ The questionable business deductions appear on the 2022 federal tax returns, which were filed prior to the Receiver's appointment. Garg now maintains that many of the same expenditures in 2023 should be determined to be taxable distributions to him; the Receiver, who is the sole person with authority to make that decision (*see* 26 U.S.C. §6012(b)(3)), has not yet determined how to handle this issue.

²⁰ Garg maintains that his settlement with the FTC precludes the receivership estate from pursuing claims against him. However, nothing in the Court's Stipulated Final Orders forecloses Sloan's claims against Garg for improper payments; such claims are independent of the FTC's claims for violations of consumer protection statutes and regulations.

Most troublingly, Garg and his ex-spouse, Patricia "Trish" Ohab, have conspired to compete with Sloan and F & B by stealing their customers.²¹ Specifically, in September 2024, while Ohab was still employed by Sloan, she created a company in Ontario, Canada called Toro Natural Labs, Ltd. Ohab and Garg have since utilized Toro Natural Labs as a broker, or middleman, to attempt to shift business from at least one of Sloan's customers to a competitor affiliated with Garg, called Pharma Natural Health Solutions located in Miami. Ohab's involvement with soliciting customers from Sloan is a direct violation of her Non-Compete/Non-Disclosure Agreement. The Receiver is contemplating litigation to enjoin this conduct.

III. CONCLUSION

The Receiver invites the questions and comments of the Court and the parties.

/s/ Mark J. Bernet

Mark J. Bernet, Receiver

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²¹ Ohab, who resides in Canada, was the Director of Purchasing for F & B and Sloan as of the Receiver's appointment. Due to poor performance and an uncooperative attitude, the Receiver terminated her role with the company.

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing was served by CM/ECF and via e-mail to Darren Lubetzky, Esquire, e-mail dlubetzky@ftc.gov, Vikram Jagadish, Esquire, e-mail vjagadish@ftc.gov, and via e-mail to Stephen R. Freeland, Esquire, sfreeland@grsm.com; Jim Felman, Esquire, **e-mail** JFelman@kmf-law.com; Michael Carey, Esquire, mcarey@careyomalley.com; Eric Forni, Esquire, e-mail Eric.forni@us.dlapiper.com; David Stier, Esquire, **e-mail** David.Stier@us.dlapiper.com **and** Eric S. Rosen, Esquire, e-mail erosen@dynamisllp.com, this 2nd day of January, 2025.

/s/ Mark J. Bernet

Mark J. Bernet, Receiver

Exhibit "A"

By order of the United States District Court, Middle District of Florida, Tampa Division
Case No. 8:24-cv-1459-JLB-AAS

Friday, December 6, 2024 Starting at 10:00AM EST.

A collection of fine watches and three luxury automobiles will be sold by way of public auction, both live and online.

The items will be presented for inspection at:
211 North Tampa Street, Tampa, Florida 33602
Hilton Downtown Tampa



2022 Rolls-Royce Ghost



2020 Lamborghini Urus



2024 Rolls Royce Spectre

The watch collection includes:

- 4 Rolexes
- 1 Patek Philippe
- 1 Frank Muller
- 1 Ernst Benz
- 1 Breitling
- 5 Richard Milles.



5% Buyer's
Premium

HarrisAuctionsLLC
Fla Lic. AB2873 / AU3858

813-784-3926

For details and bidding information, go to: WWW.HARRISAUCTIONSLLC.COM

Terms of the Auction

Registration

All participants must be registered with Harris Auctions for live in-person bidding, with live auctioneers or ProxiBid platforms for online bidding.

To attend the live auction and preview, tickets are \$100.00; this charge will be credited to all purchases. Seating is limited, call 813-784-3926 to reserve.

All items are sold as is, where is, with all faults.

Buyer's Premium

The Buyer's Premium for in-person bidding will be 5% on all items. For online bidding the Buyer's Premium will be 5% plus 5% for all watches and jewelry, 5% plus 3% for the vehicles.

Payment

Payment methods include cash, checks, credit cards, or wire transfer.

Successful Bidders online may pay by way of check (mailed or courier), wire transfer or cash. Credit cards for online bidding will not be available. To schedule payment, call 813-784-3926.

There will be a convenience fee of 3% for credit card payments, and only be accepted for live, in-person bidding payment.

Sales tax will be collected where applicable. Bidders must provide resale certificates, at the time of registration

Item's release/pickup

All items will be held by the Receiver, until funds are cleared and or verified. Picking up paid for items will be by appointment. Call 813-784-3926 to schedule.

Winning Bidders will be responsible for all shipping coordination and charges.

The winning Bidder will be required to register, transfer title and pay all required sales tax, before the vehicles are released. Vehicles will be stored in a climate controlled, secure storage, while awaiting proper transfer.

Licensed automotive dealers must provide a copy of their license at the time of registration.

Purpose of this auction

To recover capital from surrendered items, to settle a judgement awarded from a U.S. federal court ruling, case number 8:24-cv-1459-JLB-AAS.

Under this federal court order, Mark J. Bernet, Receiver, is directed to liquidate the assets identified in this flyer for the benefit of consumers who were victims of a consumer scam. Consumers would purchase vitamins or other nutraceuticals from an online source and pay the agreed price, but then the following month their credit card would be charged again, even though they did not place any subsequent orders.

As a part of the recovery, Harris Auctions LLC has been hired to liquidate this collection of watches and three vehicles. All items will be presented to the public and all watches and jewelry have been authenticated.

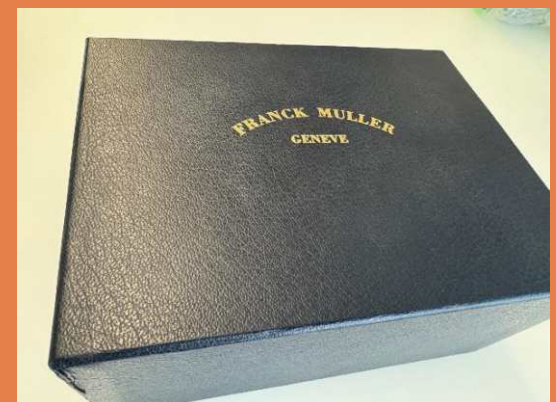
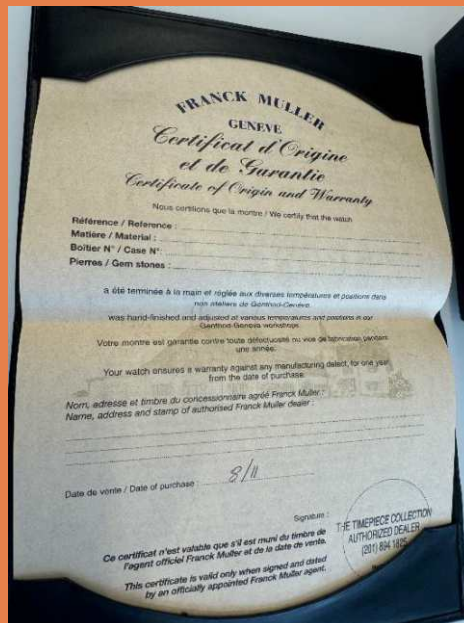
Franck Muller Style White Brown

Cintree Curvex Watch No: 8880 SC DT



43.30 mm x 60.50 mm 18K rose gold case, white dial with Visant Arabic numerals, automatic movement with hours, minutes, central seconds, and date at 6 o'clock, approximately 42 hours of power reserve, brown leather strap with rose gold tang buckle. Water resistant to 3 atm. Case#1232, Reference#8880 SC DT.

Watch has open papers dated 8/11 and has partial box (outer box only) missing inner box.



Breitling Stainless Steel-Chronograph

Chronomat Evolution Watch



Breitling Chronomat Evolution A13356-Case:2050335, 44mm stainless steel case and unidirectional rotating bezel with 40 custom set diamonds and 32 custom set in lugs. White dial with Luminous hands and Arabic numeral hour markers. Three Chronograph subdials displaying small seconds, 30 minutes and 12 hours. Minute markers around the outer dial, date display at 3 o'clock position. Stainless steel bracelet fold over clasp with safety. Sapphire Crystal, Calibre 13 automatic selfwinding movement.

This watch is complete with all original box and papers.



Rolex Steel and Gold Submariner - Blue

Dial Blue Bezel Watch Style-16613LB



Rolex 2-Tone Blue Submariner 40 mm 18kt Yellow Gold / Oystersteel, screw-down crown, unidirectional rotatable 18K yellow gold bezel with blue insert, scratch-resistant sapphire crystal with cyclops lens over the date, blue dial, Rolex calibre 3135 automatic movement. Waterproof to 300 meters. 2-Tone 18kt/SS Oyster Bracelet, with gold through center of buckle band ref:93253, Model:16613LB, Serial: Z17386.



Watch has original papers, tags and books, box is aftermarket.



Rolex Everose Gold Cosmograph Daytona 40 Watch



Chocolate Arabic Dial, Leather Strap Style No: 116515LN
 Choof 40mm 18K Everose gold case, screw-down Everose
 back, screw-down crown and push buttons with Triplock
 triple waterproofness, black monobloc Cerachrom bezel
 with engraved tachymetric scale, scratch-resistant double
 anti-reflective sapphire crystal, chocolate dial, Arabic
 numerals, Rolex calibre 4130 perpetual self-winding
 movement with chronograph central second hand, 30-
 minute counter at 3 o'clock, and 12-hour counter at 9
 o'clock, approximately 72 hours of power reserve,
 Leather strap with rose gold Oysterlock folding safety
 buckle with Easylink 5mm rapid extension system.
 Waterproof to 100 meters. Model :116515LN,
 Serial:238D32K2.



Watch is a complete set Box, Card, Tags, and Books.

Richard Mille RM67-02 Black Carbon NTPT Ultrathin

Sebastien Ogier (Blue/Red Accents)



38.07MM x 47.52MM ultrathin black NTPT case featuring skeletonized movement with blue and red accents on movement bridges. This piece contains an ultralight titanium unibody as well as time only complication. RM 67-02 boasts the lightest weight design and patented material from Richard Mille, it is of the lightest watches in the entirety of the watch industry. RM 67-02 Serial 1143 lacks original papers however does boast original manual and box. This Richard Mille timepiece is in overall presentable and good condition. Notable items include a cracked sapphire crystal at 3 o'clock as well as a small mark at 5 o'clock on the NTPT case (appears to be damaged by a diamond). Carbon NTPT is an incredibly resilient and durable material. However, it can be damaged by diamonds in which it is unreparable and will need to be replaced. The piece is in overall tip top working condition and appears the time was never set properly.

Richard Mille RM67-02 Black Carbon NTPT Ultrathin

Sebastien Ogier (Blue/Red Accents)



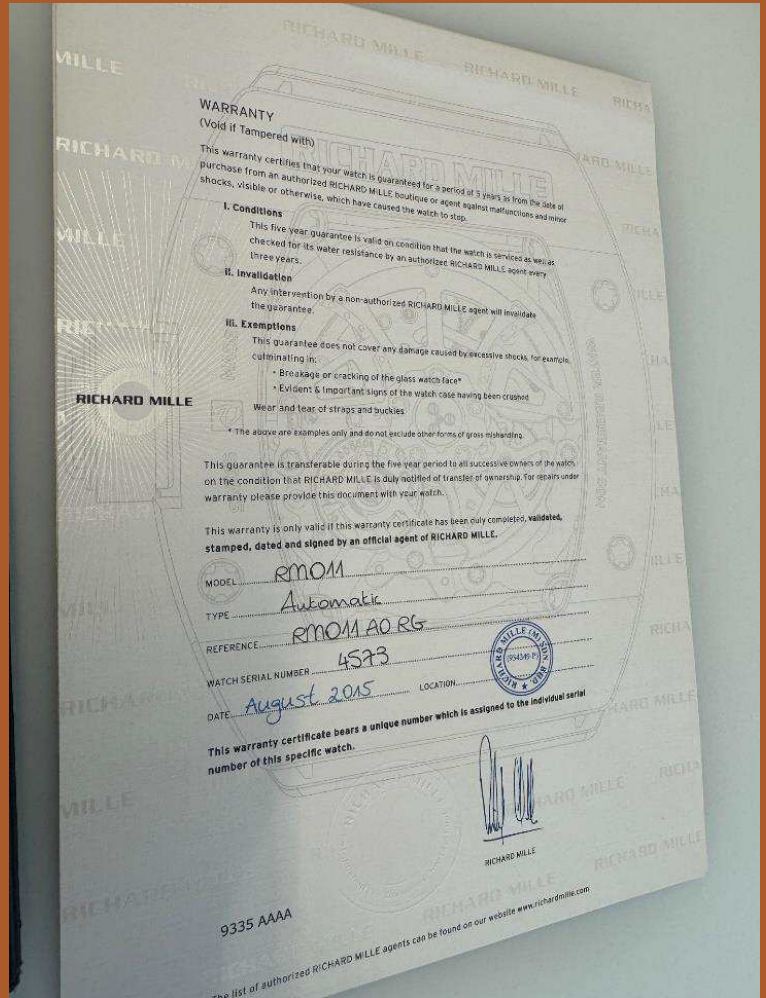
Richard Mille RM011 RG/TI AO Felipe Massa Orange Strap



50MM x 42.7MM Rose Gold Face Plate/Titanium Sides, Flyback Chronograph Complication, 68 Jewels, Openworked Dial, Orange Rubber Strap. Richard Mille Serial 4573 is encrusted in factory gem set black diamonds. The piece is complete with Original (Damaged) Box, original papers and original diamond certificate. This Richard Mille timepiece has sustained damage to the sapphire crystal glass which will need to be replaced as it is beyond repair. The chronograph module has sustained shock or lack of lubrication which has caused it to slow down and operate at less than peak capacity. The rubber crown guard (in orange pictured) is not original Richard Mille and is made by a 3rd party company.

The inner box in which the watch is housed has sustained damage beyond repair and will need to be replaced. The RM authenticator estimates the repair at \$18,000.00.

Richard Mille RM011 RG/TI AO Felipe Massa Orange Strap

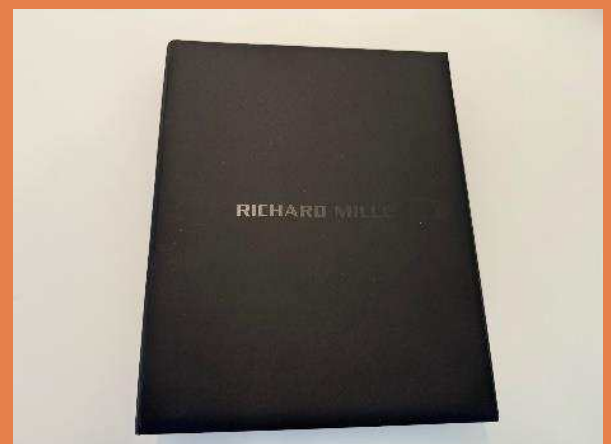
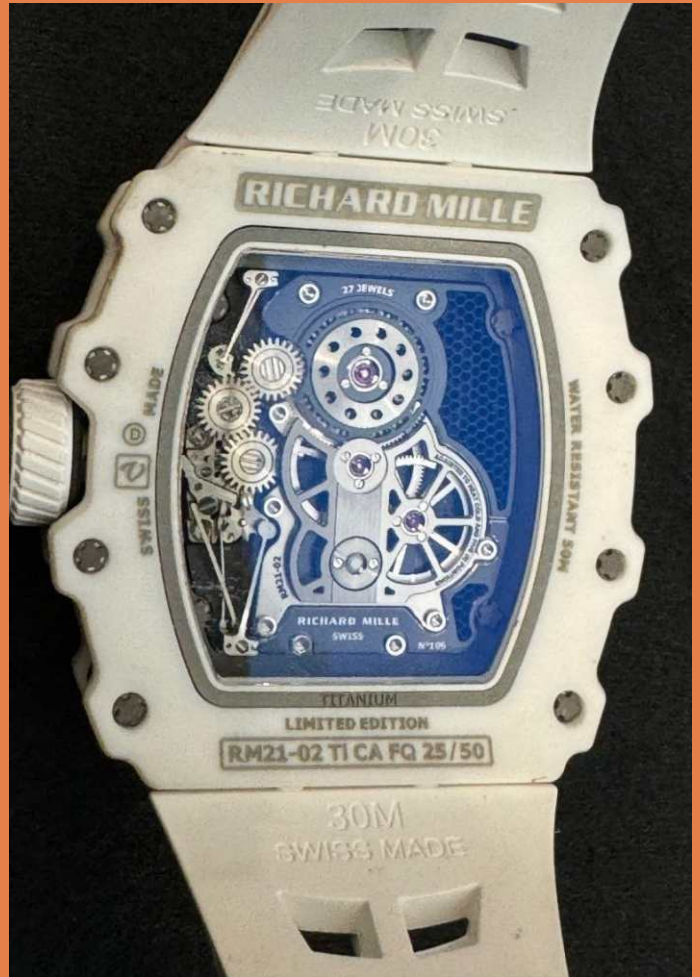


Richard Mille RM 21-02 Black/White Carbon NTPT Aerodyne



42.68MM x 50.12MM Case featuring two tone black carbon NTPT center case, with white carbon NTPT borders. The RM 21-02 is a mechanical tourbillon featuring a 70-hour power reserve. This piece boasts a desirable 25/50 serial number. Functionality includes ~ A variable inertia balance for accuracy, skeletonized display, torque-limiting safety system on the winding crown, function selector at 4 o'clock, power-reserve indicator at 11 o'clock as well as torque indicator at 1 o'clock. RM 21-02 Serial 25/50 is complete with original box, original 2024 papers, as well as desirable two tone black/white rubber strap. This Richard Mille timepiece is in beautiful condition overall and has been worn correctly, gently and seldomly. However cosmetically the piece does contain minor signs of wear on the side of the case (Black Markings on White NTPT Sides at 4 and 7 o'clock), which can be repaired. The RM authenticator estimates the repair at \$2,000.00.

Richard Mille RM 21-02 Black/White Carbon NTPT Aerodyne



2024 Rolls Royce Spectre

Fully Electric Sports luxury Coupe



VIN # SCATK2C04RU223735
Chartreuse
White Interior with accents
583 Miles

2024 Rolls Royce Spectre

Fully Electric Sports luxury Coupe



For videos of this car go to: www.harrisauctionsllc.com

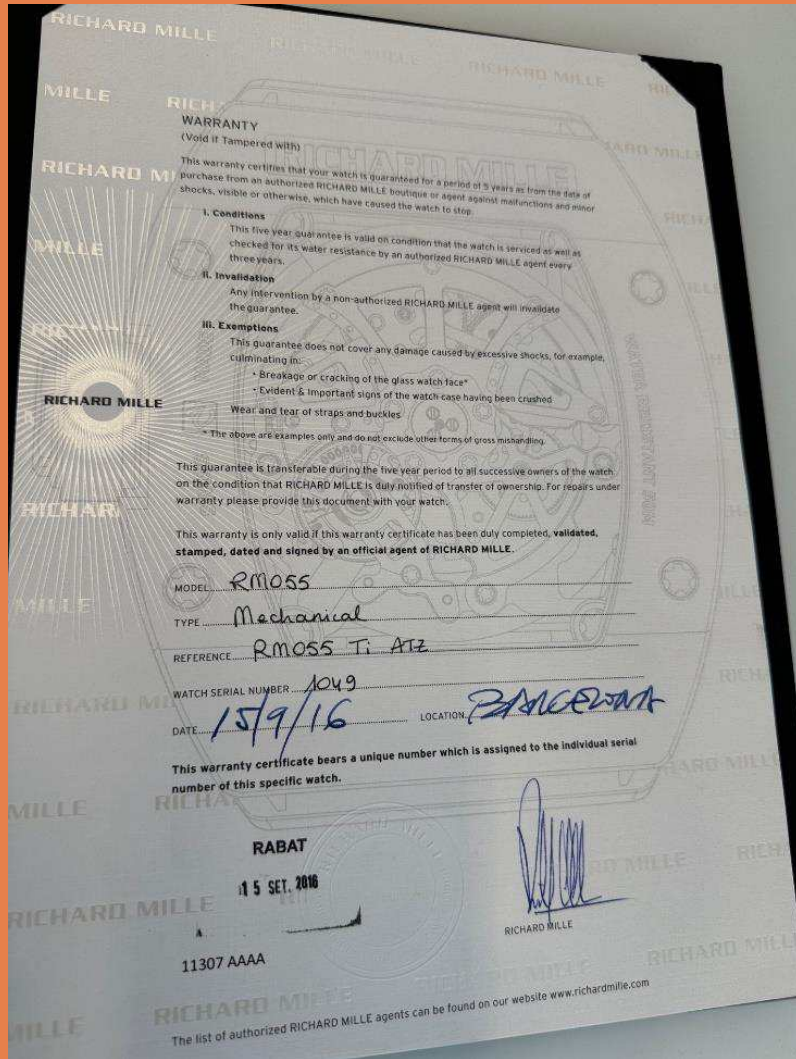


Richard Mille RM055 Bubba Watson TI



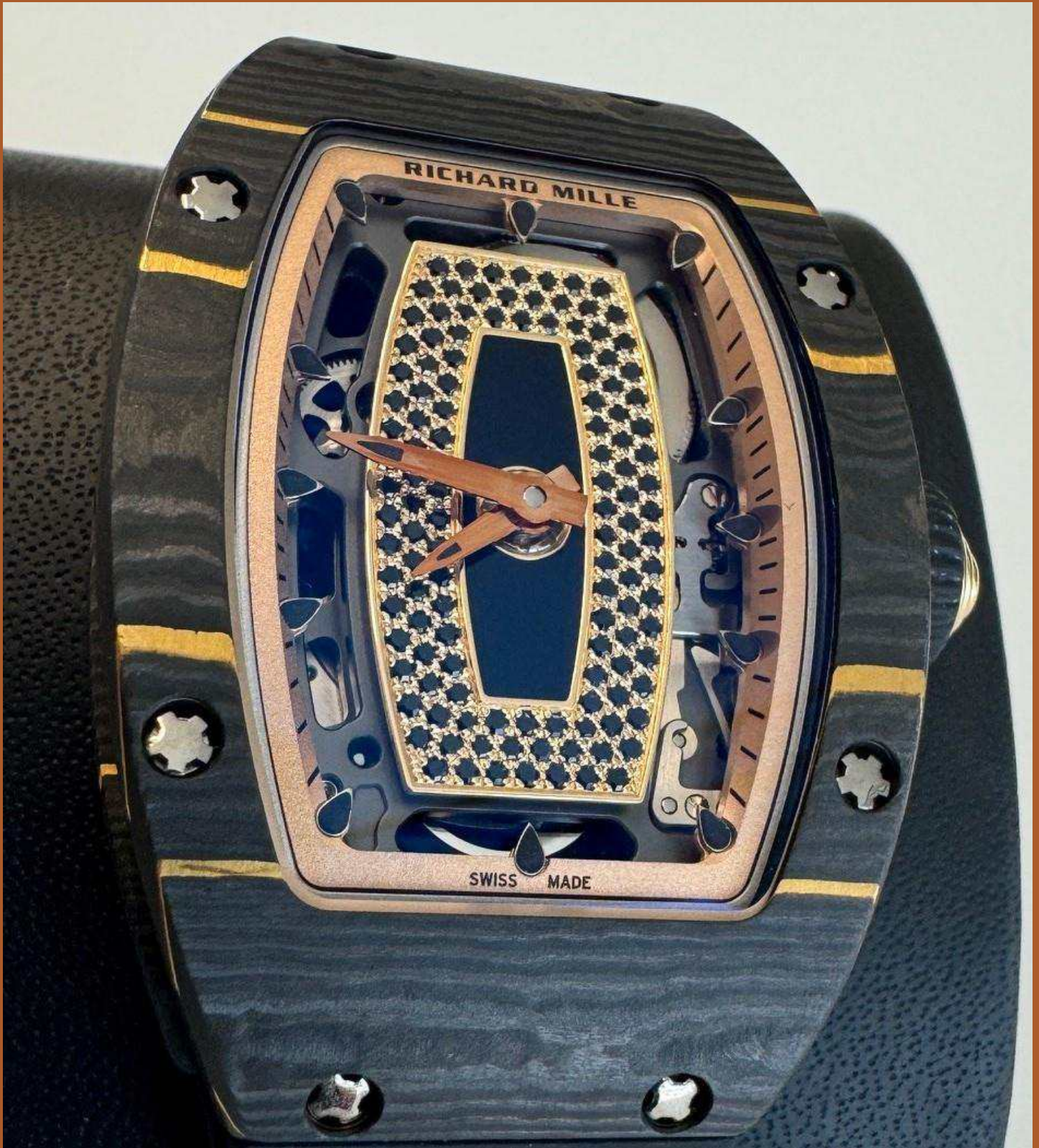
42.7MM x 49.9MM Case featuring a white ceramic face plate, titanium unibody and white rubber coated sides and caseback. This piece contains a coveted skeletonized movement with time only complication. RM055 Bubba Watson serial 1049 boasts original box, however, is lacking original paperwork certificate. This Richard Mille timepiece is in poor condition overall and will require major service and cosmetic overhaul to be presented. The white ceramic faceplate contains damage, dings, dents and marks at 10 o'clock, 11 o'clock, 1 o'clock, 4 o'clock, as well as 7 o'clock. The sapphire crystal contains significant scratches in which it will need to be replaced. The original rubber strap showing major signs of wear and will need to be replaced as well as a white rubber crown guard. Overall functionality of the piece is tip top, and the piece is running and keeping time efficiently. The RM authenticator estimates the repair at \$16,000.00.

Richard Mille RM055 Bubba Watson TI



Richard Mille RM07-01 Black/Gold NTPT, Black Onyx

Factory Gem Set Lips



45.66M x 31.4MM black/gold carbon NTPT case featuring titanium unibody. This Richard Mille timepiece features a set of onyx lips in which factory gem set black diamonds have been encrusted. RM07 boasts a time only complication and its carbon NTPT case is incredibly lightweight and durable. It features original box, 2021 original paperwork as well as 2021 original gem set certificate from Richard Mille. This Richard Mille timepiece is in overall beautiful mint condition showing no signs of wear throughout the case, sapphire crystal or strap. The piece is presentable and ready for user enjoyment.

Richard Mille RM07-01 Black/Gold NTPT, Black Onyx

Factory Gem Set Lips



Patek Philippe Nautilus Travel Time Chronograph Watch

Style No: 5990/1A-001



40.5 mm stainless steel case, sapphire-crystal back, grey gradated dial with luminescent coated gold applied numerals, caliber CH 28-520 C FUS self-winding movement Nautilus Travel Time Chronograph (chronograph with 60-minute counter, dual time zone mechanism indicating local and home time, local and home day/night indication in apertures, local date by hand, sweep seconds chronograph hand), approximately 45-55 hours of power reserve, stainless steel bracelet, Nautilus fold-over buckle. Water resistant to 120 m. Movement #5998381/6119739, Band Ref A384FBC watch is complete set white tag, pusher, travel box, original box, 2016 dated papers.



Rolex Yellow Gold Yacht-Master II 44 Watch

White Dial Style No: 116688



44mm 18K yellow gold case, 90-degree rotatable blue ceramic Ring Command bezel, white dial, blue hands, automatic movement with programmable countdown function, and Oysterlock 18kt bracelet. Band is 2 links short. Model:116688, Serial:0596A864. Box is aftermarket, no papers, books, or tags.

Rolex Yellow Gold Datejust Pearlmaster 34 Watch

12 Diamond Bezel - Goldust Dream Mother-Of-Pearl Diamond Dial

Style No: 81318 gdd



34mm 18K yellow gold case, polished bezel set with 12 diamonds, Goldust Dream mother of pearl dial with raised gold roman numeral hourmarkers, date calendar at 3 o'clock position, the Gold dust Dream dials are created by a Rolex-patented process that combines mother of pearl and gold. dust. Watch has 18kt Pearlmaster bracelet. Model:81318, Serial:3814T647, watch has full links, no box, books, or tags.

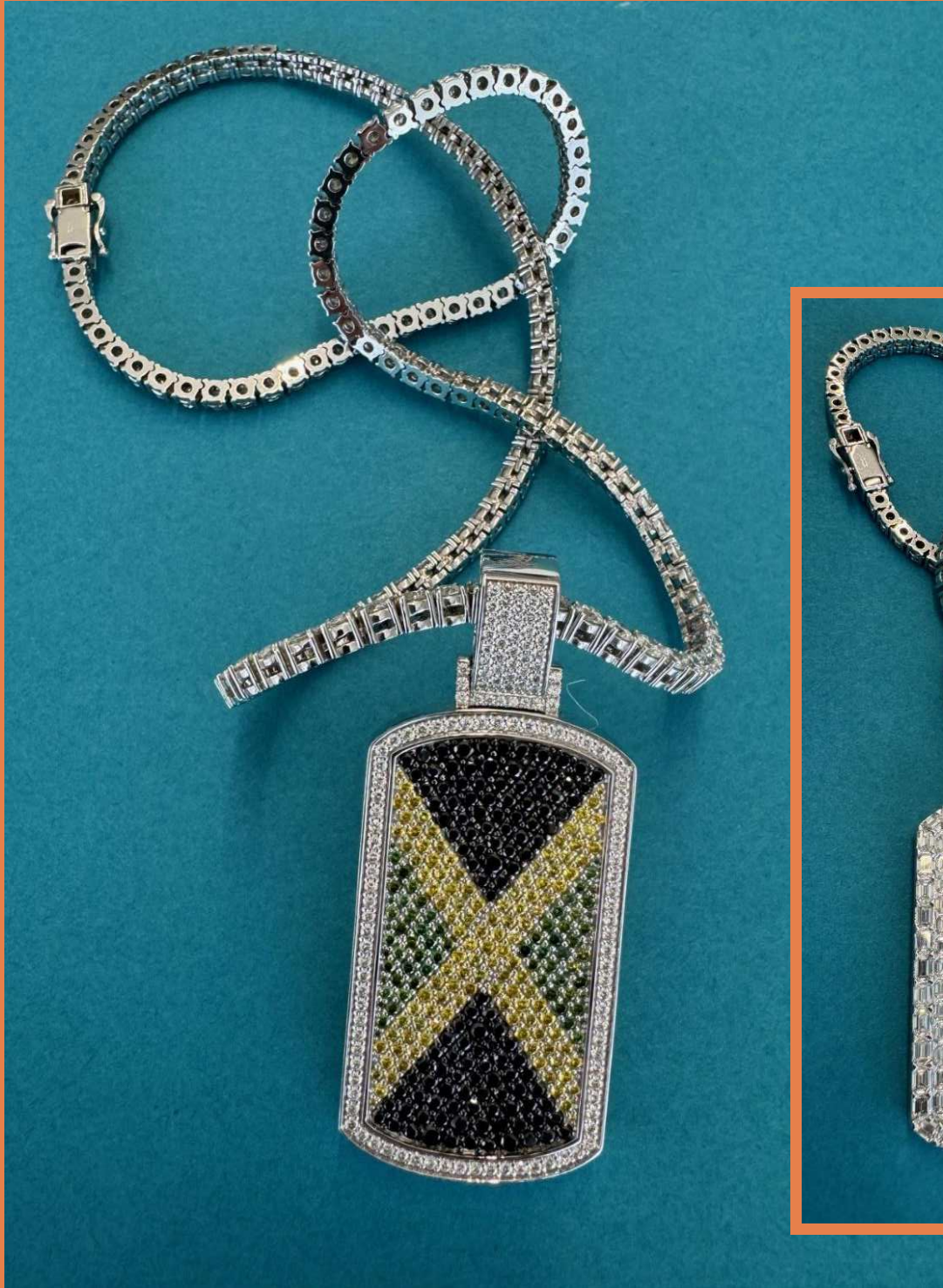
Ernst Benz Chronosport White Dial Chronosport Limited



47mm stainless steel case, 48 diamond bezel, Exhibition Back with Sapphire Glass. Automatic ETA2836-2 Incabloc, Glucydur Balance Nivarox Alloy Hairspring. Hour, Minutes, Sweep Seconds, Day and Date. Crystal is Sapphire with Anti Reflective Treatment. White Dial with white Sanskrit Numerals, handmade Alligator Strap. Model Ref:GC10200.RS.DLC.D Watch Number:31523, papers dated August 2015.

Gents Diamond Necklace

Jamaican Flag/Emerald Cut Pendant



Gents Diamond necklace measures 22in overall in length and contains (136) Round Brilliant Cut Diamonds, each stone measures 3.5mm with a total Diamond weight of Approx 24.50ct (weight calculated as mounting permits), I-K Color, Si2-I1 Clarity. Mounting is stamped 14kt white gold and Weighs 62.8 grams. Attached is a custom 2- sided dog tag pendant (Side 1) Features a Colored diamond Jamaican Flag Design, Black Diamond=3.10ct, Treated Yellow Diamond= 1.71ct, Treated Green Diamond=.84ct , Surrounded by natural white diamonds=1.93ct G-I Color, Vs-Si Clarity. (Side 2) Features 188- Emerald Cut Diamonds in a shared prong mounting =24.20ct and 12 Round Brilliant Cuts =.10ct G-I Color, Vs-Si Clarity. Pendant is stamped 18kt White Gold, and weighs 66.2 grams.

2368

2022 Rolls-Royce Ghost



6.6L 12 CYL TURBO
VIN# SCATV0C05NU212507
White
8,797 Miles

2020 Lamborghini Urus



4 DOOR SUV 4.0L V8 TWIN TURBO
VIN# ZPBUA1ZL8LLA09090
Black/Red Interior
18,158 Miles

presented by:

HarrisAuctionsLLC

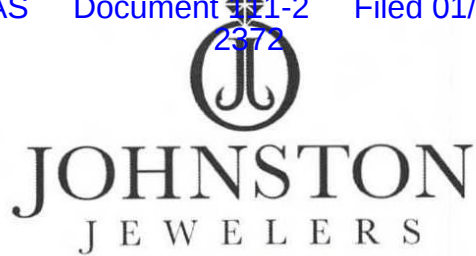
Florida License AB2873/AU3858

www.harrisauctionsllc.com

813-784-3926

harrisauctions@hotmail.com

Exhibit "B"



To Whom it May Concern:

Date: 11/10/2024

This is to certify that we are engaged in the jewelry business, Appraising Diamonds, Watches, Jewelry and Precious Stones of all descriptions and have been engaged in said business for many years. We here with certify that we have this day examined the following listed and described articles the property of _

NAME: MARK J BERNET, RECEIVER

ADDRESS:

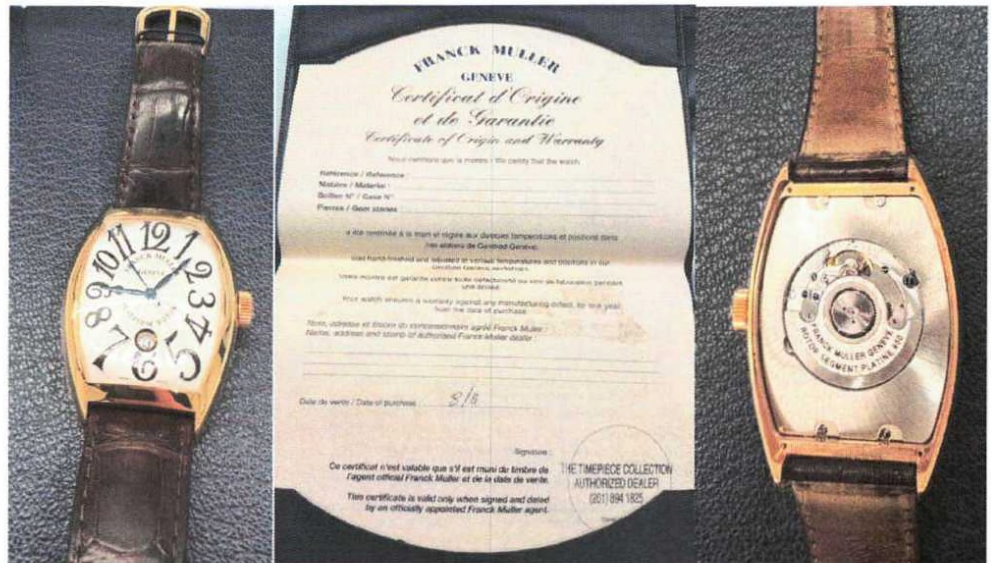
We estimate the value as listed for insurance or other purposes at the current retail value, excluding Federal and other taxes. In making the Appraisal, we do NOT agree to purchase or replace the articles.

DESCRIPTION:

Franck Muller Style No: 8880 SC DT White Brown
Franck Muller Cintrée Curvex Watch

43.30 mm x 60.50 mm 18K rose gold case, white dial with Visant Arabic numerals, automatic movement with hours, minutes, central seconds, and date at 6 o'clock, approximately 42 hours of power reserve, brown leather strap with rose gold tang buckle. Water resistant to 3 atm. Case#1232, Reference#8880 SC DT. Watch has open papers dated 8/11, and has partial box (outer box only) missing inner box.

LIQUIDATION VALUE:
\$2,000.00



The foregoing Appraisal is made and accepted upon the express understanding that NO Liability or Responsibility is incurred by the Appraiser giving

Grant Johnston, Johnston Jewelers



To Whom it May Concern:

Date: 11/10/2024

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NAME: MARK J BERNET, RECEIVER

ADDRESS:

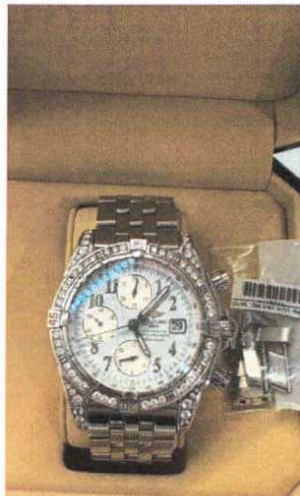
We estimate the value as listed for insurance or other purposes at the current retail value, excluding Federal and other taxes. In making the Appraisal, we do NOT agree to purchase or replace the articles.

DESCRIPTION:

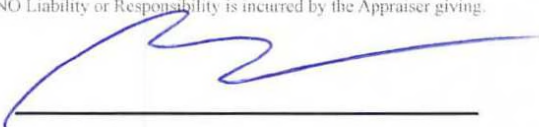
**Breitling Stainless Steel-Chronograph
Breitling Chronomat Evolution Watch**

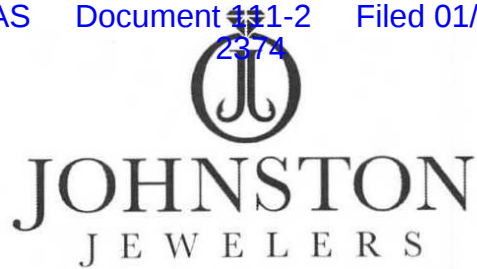
Breitling Chronomat Evolution A13356-Case:2050335,44mm stainless steel case and unidirectional rotating bezel with 40 custom set diamonds and 32 custom set in lugs. White dial with Luminous hands and Arabic numeral hour markers. Three Chronograph subdials displaying small seconds, 30 minutes and 12 hours. Minute markers around the outer dial, date display at 3 o'clock position. Stainless steel bracelet fold over clasp with safety. Sapphire Crystal, Calibre 13 automatic self-winding movement. Watch is complete with all original box and papers.

LIQUIDATION VALUE: \$950.00



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Grant Johnston, Johnston Jewelers



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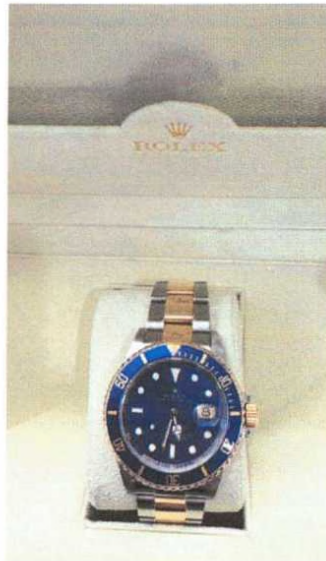
DESCRIPTION:

Rolex Style-16613LB

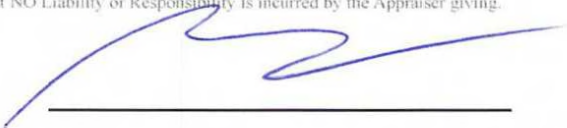
Rolex Steel and Gold Submariner- Blue dial blue bezel watch

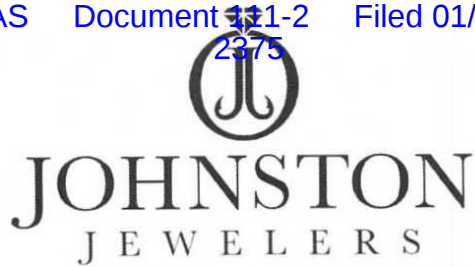
Rolex 2-Tone Blue Submariner 40 mm 18kt Yellow Gold / Oystersteel, screw-down crown, unidirectional rotatable 18K yellow gold bezel with blue insert, scratch-resistant sapphire crystal with cyclops lens over the date, blue dial, Rolex calibre 3135 automatic movement. Waterproof to 300 meters. 2-Tone 18kt/SS Oyster Bracelet, with gold through center of buckle band ref:93253, Model:16613LB, Serial: Z17386, watch has original papers, tags and books, BOX is aftermarket.

LIQUIDATION VALUE: \$6,200.00



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Grant Johnston, Johnston Jewelers



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NAME: MARK J BERNET, RECEIVER

ADDRESS:

We estimate the value as listed for insurance or other purposes at the current retail value, excluding Federal and other taxes. In making the Appraisal, we do NOT agree to purchase or replace the articles.

DESCRIPTION:

Rolex Style No: 116515LN choof

**Rolex Everose Gold Cosmograph Daytona 40 Watch - Chocolate Arabic Dial –
Leather Strap**

40mm 18K Everose gold case, screw-down Everose back, screw-down crown and push buttons with Triplock triple waterproofness, black monobloc Cerachrom bezel with engraved tachymetric scale, scratch-resistant double anti-reflective sapphire crystal, chocolate dial, Arabic numerals, Rolex calibre 4130 perpetual self-winding movement with chronograph central second hand, 30-minute counter at 3 o'clock, and 12-hour counter at 9 o'clock, approximately 72 hours of power reserve, Leather strap with rose gold Oysterlock folding safety buckle with Easylink 5mm rapid extension system. Waterproof to 100 meters. Model :116515LN, Serial:238D32K2, watch is a complete set Box, Card, Tags, And Books.

LIQUIDATION VALUE: \$18,000.00



The foregoing Appraisal is made and accepted upon the express understanding that NO Liability or Responsibility is incurred by the Appraiser giving.

Grant Johnston, Johnston Jewelers

10401 Seminole Blvd. Seminole, FL 33778 727-393-5822 Fax 727-392-3989



169 E Flagler ST, STE 1000
Miami, FL 33131
Tel: +1(631)-871-5527
Email- tpiectrading@gmail.com

CERTIFICATE OF APPRAISAL

Date: 11th November 2024

The watches listed herein have been submitted for their actual replacement value by our company. The object of this insurance appraisal is to establish an accurate and sufficient support in the event a proof of loss or damage becomes necessary. All terms in this appraisal are in accordance with internationally accepted standards and are agreed upon by a qualified haute horology expert.

This article is the property of: Mark j Bernet

We estimate the retail replacement value as follows: **\$215,000**

Reference Number: RM67-02 Black Carbon NTPT Ultrathin (Blue/Red Accents)

Description: 38.07MM x 47.52MM ultrathin black ntpt case featuring skeletonized movement with blue and red accents on movement bridges. This piece contains a ultralight titanium unibody as well as time only complication. RM 67-02 boasts the lightest weight design and patented material from Richard Mille, it is of the lightest watches in the entirety of the watch industry. RM 67-02 Serial 1143 is lacking original papers however does boast original manual and box.

Condition: This Richard Mille timepiece is in overall presentable and good condition. Notable items include a cracked sapphire crystal at 3 o'clock as well as a small mark at 5 o'clock on the NTPT case (appears to be damaged by a diamond). Carbon NTPT is an incredibly resilient and durable material however it can be damaged by diamonds in which it is unrepairable and will need to be replaced. The piece is in overall tip top working condition and appears to never had time properly set.

Reference- RM67-02
Collection: RM67
Movement: Automatic
Jewels: 25
Caliber: CRMA7
Serial: 1143

Liquidation Value: \$215,000

Sean McLaren



169 E Flagler ST, STE 1000
Miami, FL 33131
Tel: +1(631)-871-5527
Email- tpiectrading@gmail.com

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Date: 11th November 2024

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This article is the property of: Mark j Bernet

We estimate the retail replacement value as follows: **\$167,500**

Reference Number: Richard Mille RM 11 RG/TI AO

Description: 50MM x 42.7MM Rose Gold Face Plate/Titanium Sides, Flyback Chronograph Complication, 68 Jewels, Openworked Dial, Orange Rubber Strap. Richard Mille Serial 4573 is encrusted in factory gem set black diamonds. The piece is complete with Original (Damaged) Box, original papers and original diamond certificate.

Condition: This Richard Mille timepiece has sustained damage to the sapphire crystal glass in which will need to be replaced as it is beyond repair. The chronograph module has sustained shock or lack of lubrication which has caused it to slow down and operate at less than peak capacity. The rubber crown guard (in orange pictured) is not original Richard Mille and is made by a 3rd party company. The inner box in which the watch is housed has sustained damage beyond repair and will need to be replaced. Total Estimated Repair cost \$18,000.

Reference- RM011 RG/TI AO

Collection: RM11

Movement: Automatic

Caliber: RMAC1

Serial: 4573

Liquidation Value: \$167,500

Sean McLaren



169 E Flagler ST, STE 1000
Miami, FL 33131
Tel: +1(631)-871-5527
Email- tpiectrading@gmail.com

CERTIFICATE OF APPRAISAL

Date: 11th November 2024

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This article is the property of: Mark j Bernet

We estimate the retail replacement value as follows: **\$670,000**

Reference Number: Richard Mille RM 21-02 Black/White Carbon NTPT Aerodyne

Description: 42.68MM x 50.12MM Case featuring two tone black carbon NTPT center case, with white carbon NTPT borders. The RM 21-02 is a mechanical tourbillon featuring a 70 hour power reserve. This piece boasts a desirable 25/50 serial number. Functionality includes ~ A variable inertia balance for accuracy, skeletonized display, torque-limiting safety system on the winding crown, function selector at 4 o'clock, power-reserve indicator at 11 o'clock as well as torque indicator at 1 o'clock. RM 21-02 Serial 25/50 is complete with original box, original 2024 papers, as well as desirable two tone black/white rubber strap.

Condition: This Richard Mille timepiece is in beautiful condition overall and has been worn correctly, gently and seldomly. However cosmetically the piece does contain minor signs of wear on the side of the case (Black Markings on White NTPT Sides at 4 and 7 o'clock), which can be repaired, estimated cosmetic repair \$2000.

Reference- RM21-01 Black/White NTPT

Collection: RM21-01

Movement: Mechanical

Caliber: RM21-02

Serial: 25/50

Liquidation Value: \$670,000

Sean McLaren



169 E Flagler ST, STE 1000
Miami, FL 33131
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Email- tpiectrading@gmail.com

CERTIFICATE OF APPRAISAL

Date: 11th November 2024

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This article is the property of: Mark j Bernet

We estimate the retail replacement value as follows: **\$200,000**

Reference Number: RM055 Bubba Watson TI

Description: 42.7MM x 49.9MM Case featuring a white ceramic face plate , titanium unibody and white rubber coated sides and caseback. This piece contains a coveted skeletonized movement with time only complication. RM055 bubba watson serial 1049 boats original box, however is lacking original paperwork certificate.

Condition: This Richard Mille timepiece is in poor condition overall and will require major service and cosmetic overhaul to be presented. The white ceramic faceplate contains damage, dings, dents and marks at 10 o'clock, 11 o'clock, 1 o'clock, 4 o'clock , as well as 7 o'clock. The sapphire crystal contains significant scratches in which it will need to be replaced. Original rubber strap showing major signs of wear and will need to be replaced as well as white rubber crown guard. Overall functionality of the piece is tip top and the piece is running and keeping time efficiently. Estimated total repair cost \$16,000.

Reference- RM055 Bubba Watson TI

Collection: RM55
Movement: Mechanical
Caliber: RMUL2
Serial: 1049

Liquidation Value: \$200,000

Sean McLaren



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CERTIFICATE OF APPRAISAL

Date: 11th November 2024

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This article is the property of: Mark j Bernet

We estimate the retail replacement value as follows: **\$150,000**

Reference Number: Richard Mille RM07-01 Black/Gold NTPT , Black Onyx Factory Gem Set Lips

Description: 45.66M x 31.4MM black/gold carbon ntpt case featuring titanium unibody. This Richard Mille timepiece features a set of onyx lips in which factory gem set black diamonds have been encrusted. RM07 boasts a time only complication and its carbon NTPT case is incredibly lightweight and durable. It features original box, 2021 original paperwork as well as 2021 original gem set certificate from Richard Mille.

Condition: This Richard Mille timepiece is in overall beautiful mint condition showing no signs of wear throughout the case, sapphire crystal or strap. The piece is presentable and ready for user enjoyment.

Reference- RM07-01 RG CAO

Collection: RM07-01

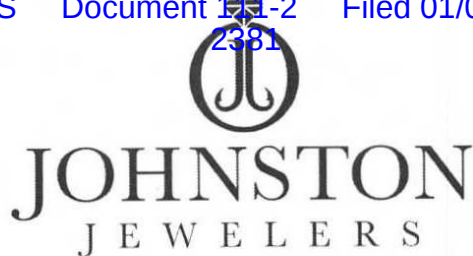
Movement: Automatic

Caliber: CRMA2

Serial: 5908

Liquidation Value: \$150,000

Sean McLaren



To Whom it May Concern:

Date: 11/10/2024

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NAME: MARK J BERNET, RECEIVER

ADDRESS:

We estimate the value as listed for insurance or other purposes at the current retail value, excluding Federal and other taxes. In making the Appraisal, we do NOT agree to purchase or replace the articles.

DESCRIPTION:

Patek Philippe Style No: 5990/1A-001

Patek Philippe Nautilus Travel Time Chronograph Watch

40.5 mm stainless steel case, sapphire-crystal back, grey gradated dial with luminescent coated gold applied numerals, caliber CH 28-520 C FUS self-winding movement Nautilus Travel Time Chronograph (chronograph with 60-minute counter, dual time zone mechanism indicating local and home time, local and home day/night indication in apertures, local date by hand, sweep seconds chronograph hand), approximately 45-55 hours of power reserve, stainless steel bracelet, Nautilus fold-over buckle. Water resistant to 120 m. Movement #5998381/6119739, Band Ref A384FBC watch is complete set white tag, pusher, travel box, original box, 2016 dated papers.

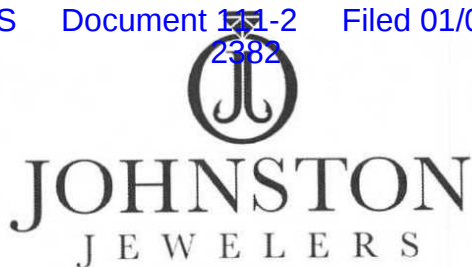
LIQUIDATION VALUE: \$72,000.00



The foregoing Appraisal is made and accepted upon the express understanding that NO Liability or Responsibility is incurred by the Appraiser giving.


Grant Johnston, Johnston Jewelers

10401 Seminole Blvd. Seminole, FL 33778 727-393-5822 Fax 727-392-3989



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Date: 11/10/2024

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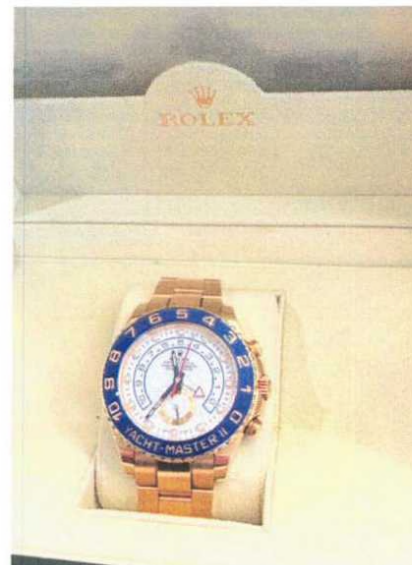
DESCRIPTION:

Rolex Style No: 116688

Rolex Yellow Gold Yacht-Master II 44 Watch - White Dial

44mm 18K yellow gold case, 90 degree rotatable blue ceramic Ring Command bezel, white dial, blue hands, automatic movement with programmable countdown function, and Oysterlock 18kt bracelet. Band is 2 links short. Model:116688, Serial:0596A864. Box is aftermarket, no papers, books, or tags.

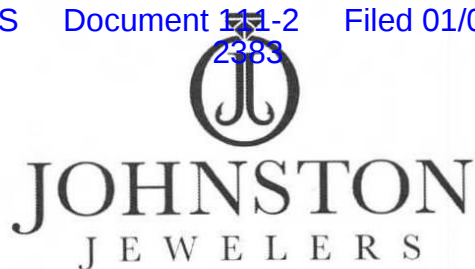
LIQUIDATION VALUE: \$25,000.00



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Grant Johnston, Johnston Jewelers

10401 Seminole Blvd. Seminole, FL 33778 727-393-5822 Fax 727-392-3989



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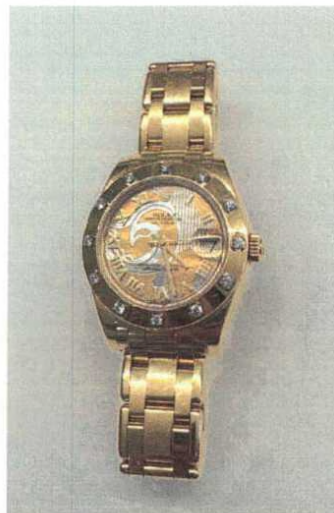
DESCRIPTION:

Rolex Style No: 81318 gdd

Rolex Yellow Gold Datejust Pearlmaster 34 Watch - 12 Diamond Bezel - Goldust Dream Mother-Of-Pearl Diamond Dial

34mm 18K yellow gold case, polished bezel set with 12 diamonds, Goldust Dream mother of pearl dial with raised gold roman numeral hourmarkers, date calendar at 3 o'clock position , the Gold dust Dream dials are created by a Rolex-patented process that combines mother of pearl and gold dust. Watch has 18kt Pearlmaster bracelet. Model:81318, Serial:3814T647, watch has full links, no box, books, or tags.

LIQUIDATION VALUE: \$11,500.00

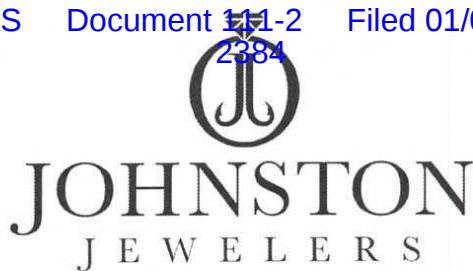


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Grant Johnston, Johnston Jewelers

10401 Seminole Blvd. Seminole, FL 33778 727-393-5822 Fax 727-392-3989



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Date: 11/10/2024

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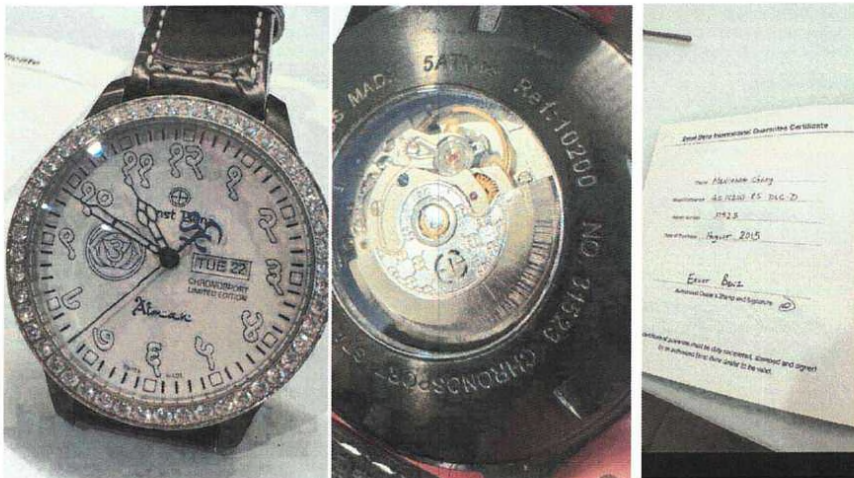
NAME: MARK J BERNET, RECEIVER

ADDRESS:

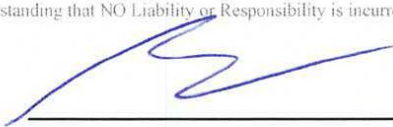
We estimate the value as listed for insurance or other purposes at the current retail value, excluding Federal and other taxes. In making the Appraisal, we do NOT agree to purchase or replace the articles.

DESCRIPTION:**Ernst Benz Chronosport Limited Edition****Ernst Benz Chronosport White Dial Chronosport Limited**

47mm stainless steel case, 48 diamond bezel, Exhibition Back with Sapphire Glass. Automatical ETA2836-2 Incabloc, Glucydur Balance Nivarox Alloy Hairspring. Hour, Minutes, Sweep Seconds, Day and Date. Crystal is Sapphire with Anti Reflective Treatment. White Dial with white Sanskrit Numerals, handmade Alligator Strap. Model Ref:GC10200.RS.DLC.D Watch Number:31523, papers dated August 2015

LIQUIDATION VALUE: \$750.00

The foregoing Appraisal is made and accepted upon the express understanding that NO Liability or Responsibility is incurred by the Appraiser giving.


 Grant Johnston, Johnston Jewelers

10401 Seminole Blvd. Seminole, FL 33778 727-393-5822 Fax 727-392-3989

Exhibit "C"



Condition Report

Appraisal ID: 29372R2971
Created : 10/04/2024
Updated : 10/04/2024 05:27 PM

Dealership
Zen Motorsport



2024 ROLLS-ROYCE SPRECTRE

BASE SEDAN ELECTRIC

SCATK2C04RU223735 | 583 Miles |



\$381,750

! All vehicles subject to verification before finalizing transactions

Dealer Comments: Vehicle Color combination impacting value by at least 10 percent versus comparable models.

Odometer Base Odometer 2,000 583 Miles	Body Damage No Damage	Mechanical Not Selected: Roof Inop, Steering, Suspension, Brakes, Engine, Exhaust, Electrical, Transmission, AC, Oil Leak, Head Gasket, Catalytic Converter, Timing Chain, Top End Noise, Turbo, Supercharger, Differential, Coolant Leak, 4x4/Transfer Case, Convertible Top Inop, Engine Miss/Skip, Hybrid Battery Bad, Electric Drive Motors, O2 Sensor, Clutch
Options No Value Impact Options	Tire/Wheel TREAD 8/32 + 4/32 - 7/32 0 - 3/32 WHEEL ISSUES No Damage Not Selected: curb rash, non-standard wheel, replace wheel, oxidized, mismatched, hubcap missing, replace tire	Aftermarket Modifications Not Selected: Stereo, Performance, Wheel/Tire, Suspension Lowered, Sunroof/Moonroof, Aftermarket Tint, Exhaust, Spoiler
Vehicle History Not Selected: Bad VHR	Warning Lights Not Selected: ABS, Battery, Brake, Engine, Airbag/SRS, Suspension Fault, TPMS, Traction, Driver Assistance Fault, Coolant, 4x4/Transfer Case, Hybrid Battery, Parking Sensor/ Warning Inop	Glass Damage No Damage
Original Owner 1 Owner	Interior Damage No Damage	Disclosures Not Selected: Previous Canadian, Smoke/Odor, Airbag Previously Deployed, Open Recalls, Previous Rental/Fleet, Previous Livery/Uber, Registered at auction in the past 45 days, Previously Arbitrated, Salvage, Lemon Laws, Water Damage, Fire Damage, Stolen/Recovered, Hail Damage, Airbag Currently Deployed, TMU, Light Rust, Medium Rust, Heavy Rust
Color Exterior - Light Green Interior - Other		OBD Error Codes No Issues Found
Keys 2 Keys		
Service Status Not Selected: As Traded, Flunked Shop, Service Records, Extended Warranty, Protection Package, Under Warranty		



Condition Report

Appraisal ID: 29365P9831
Created : 10/04/2024
Updated : 10/04/2024 11:05 AM

Dealership
Zen Motorsports



2022 ROLLS-ROYCE GHOST

BASE SEDAN 6.6L 12 CYL TURBO

SCATV0C05NU212507 | 8,797 Miles |



\$209,175

! All vehicles subject to verification before finalizing transactions

\$209,175

Pricing Breakdown

Base: \$215,550
Odometer: -\$1,300
Options: \$0
Deductions (Unable to Recon): +\$4,825
Recon: -\$9,900

Dealer Comments: All four door sill plates shattered glass. Could fall under factory warranty / would need quote from dealer for replacement. Service due 11/2024 of 6,000 miles which is first.

Odometer
Base Odometer 6,000 -\$1,300
8,797 Miles -\$1,300

Options \$0
No Value Impact Options

Vehicle History \$0
Not Selected: Bad VHR

Original Owner +\$300
1 Owner +\$300

Color +\$4,525
Exterior - White +\$4,525
Interior - White \$0

Keys \$0
2 Keys \$0

Service Status \$0
Not Selected: Certified Used Car, As Traded, Flunked Shop, Service Records, Extended Warranty, Protection Package, Under Warranty

Body Damage -\$4,325
• Front Bumper scuff - paint -\$4,325



Tire/Wheel -\$4,975
TREAD FL FR RL RR
8/32 + \$0
4/32 - 7/32 -\$2,800
0 - 3/32 \$0
WHEEL ISSUES
Curb Rash -\$2,175
• Front Wheel right curb rash
Not Selected: non-standard wheel, replace wheel, oxidized, mismatched, hubcap missing, replace tire

Warning Lights \$0
Not Selected: ABS, Battery, Brake, Engine, Airbag/SRS, Suspension Fault, TPMS, Traction, Driver Assistance Fault, Coolant, 4x4/Transfer Case, Hybrid Battery, Parking Sensor/ Warning Inop

Interior Damage -\$300
• Front Seat Left stain -\$150
• Front Seat Right stain -\$150



Mechanical \$0
Not Selected: Roof Inop, Steering, Suspension, Brakes, Engine, Exhaust, Electrical, Transmission, AC, Oil Leak, Head Gasket, Catalytic Converter, Timing Chain, Top End Noise, Turbo, Supercharger, Differential, Coolant Leak, 4x4/Transfer Case, Convertible Top Inop, Engine Miss/Skip, Hybrid Battery Bad, Electric Drive Motors, O2 Sensor, Clutch

Aftermarket Modifications -\$300
• Aftermarket Tint -\$300
Not Selected: Stereo, Performance, Wheel/Tire, Suspension Lowered, Sunroof/Moonroof, Exhaust, Spoiler

Glass Damage \$0
No Damage

Disclosures \$0
Not Selected: Previous Canadian, Smoke/Odor, Airbag Previously Deployed, Open Recalls, Previous Rental/Fleet, Previous Livery/Uber, Registered at auction in the past 45 days, Previously Arbitrated, Salvage, Lemon Laws, Water Damage, Fire Damage, Stolen/Recovered, Hail Damage, Airbag Currently Deployed, TMU, Light Rust, Medium Rust, Heavy Rust

OBD Error Codes
No Issues Found



Condition Report

Appraisal ID: 293625S0q
Created : 10/04/2024
Updated : 10/04/2024 10:35 AM

Dealership
Zen Motorsports



2020 LAMBORGHINI URUS

BASE 4 DOOR SUV 4.0L V8 TWIN TURBO

ZPBUA1ZL8LLA09090 | 18,158 Miles |



\$147,400

! All vehicles subject to verification before finalizing transactions

\$147,400

Vehicle Info

Missing Options: • W/O FULL ELEC, VENTED, MASSAGE FRONT SEATS • WITHOUT PANORAMIC ROOF • 22" WHEELS • 4 SEAT CONFIGURATION • NIGHT VISION • REAR SEAT ENTERTAINMENT • STYLE PKG(GLOSS BLACK EXT ACCENTS&TAIL PIPES)
Common Problems: • Check Engine Lights[Turbocharger Failure]Cutch Wear[Performance Modifications: Need Inspection]

Pricing Breakdown

Base:	\$166,850
Odometer:	-\$5,675
Options:	+\$8,750
Deductions (Unable to Recon):	+\$1,675
Recon:	-\$24,200

Dealer Comments: Vehicle is missing entire spare tire package including all tools. Service is showing as overdue and needed. Odometer verification required by Lamborghini Dealer prior to purchase.

Odometer
Base Odometer 12,000 **-\$5,675**
18,158 Miles **-\$5,675**

Options **+\$8,750**
23" WHEELS **+\$2,500**
BANG & OLUFSEN 3D AUDIO **+\$1,000**
BICOLOR INT (LEATHER OR ALCANTARA) **+\$1,500**
CARBON CERAMIC BRAKES **+\$750**
HEADS UP DISPLAY **+\$750**
Q-CITURA W/ALCANTARA **+\$1,500**
INTERIOR(DIAMOND STITCH) **+\$750**
SURROUND VIEW CAMERA **+\$750**

Not Selected: W/O FULL ELEC, VENTED, MASSAGE FRONT SEATS, WITHOUT PANORAMIC ROOF, 22" WHEELS, 4 SEAT CONFIGURATION, NIGHT VISION, REAR SEAT ENTERTAINMENT, STYLE PKG(GLOSS BLACK EXT ACCENTS&TAIL PIPES)

Vehicle History **\$0**
Not Selected: Bad VHR

Original Owner **\$0**
2+ Owner(s) **\$0**

Color **+\$1,675**
Exterior - Black **+\$1,675**
Interior - Red **\$0**

Keys **\$0**
2 Keys **\$0**

Service Status **\$0**
Not Selected: Certified Used Car, As Traded, Flunked Shop, Service Records, Extended Warranty, Protection Package, Under Warranty

Body Damage **-\$13,400**
• Front Bumper scuff - paint **-\$3,350**
• Quarter Panel left scratch - paint **-\$3,350**
• Hood scratch - paint **-\$3,350**
• Rear Bumper scratch - paint **-\$3,350**

Tire/Wheel **-\$5,000**
TREAD FL FR RL RR
8/32 + **\$0**
4/32 - 7/32 **-\$1,650**
0 - 3/32 **\$0**
WHEEL ISSUES
Curb Rash **-\$3,350**
• Front Wheel left curb rash
• Rear Wheel left curb rash
Not Selected: non-standard wheel, replace wheel, oxidized, mismatched, hubcap missing, replace tire

Warning Lights **-\$1,000**
• TPMS **-\$1,000**
Not Selected: ABS, Battery, Brake, Engine, Airbag/SRS, Suspension Fault, Traction, Driver Assistance Fault, Coolant, 4x4/Transfer Case, Hybrid Battery, Parking Sensor/ Warning Inop

Interior Damage **-\$4,500**
• Front Seat Left worn **-\$2,525**
• Center Console worn **-\$1,675**
• Rear Seat Left stain **-\$150**
• Rear Seat Right stain **-\$150**

Mechanical **\$0**
Not Selected: Roof Inop, Steering, Suspension, Brakes, Engine, Exhaust, Electrical, Transmission, AC, Oil Leak, Head Gasket, Catalytic Converter, Timing Chain, Top End Noise, Turbo, Supercharger, Differential, Coolant Leak, 4x4/Transfer Case, Convertible Top Inop, Engine Miss/Skip, Hybrid Battery Bad, Electric Drive Motors, O2 Sensor, Clutch

Aftermarket Modifications **-\$300**
• Aftermarket Tint **-\$300**
Not Selected: Stereo, Performance, Wheel/Tire, Suspension Lowered, Sunroof/Moonroof, Exhaust, Spoiler

Glass Damage **\$0**
No Damage

Disclosures **\$0**
Not Selected: Previous Canadian, Smoke/Odor, Airbag Previously Deployed, Open Recalls, Previous Rental/Fleet, Previous Livery/Uber, Registered at auction in the past 45 days, Previously Arbitrated, Salvage, Lemon Laws, Water Damage, Fire Damage, Stolen/Recovered, Hail Damage, Airbag Currently Deployed, TMU, Light Rust, Medium Rust, Heavy Rust