

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
FORT PIERCE DIVISION  
CASE NO. 12-CV-14373-GRAHAM

FEDERAL TRADE COMMISSION,

Plaintiff,

vs.

A+ FINANCIAL CENTER, LLC, a Florida  
Limited liability company, also doing business  
as ACCELERATED FINANCIAL CENTERS,  
LLC,

ACCELERATED ACCOUNTING SERVICES,  
LLC, a Florida limited liability company,

CHRISTOPHER L. MIANO, individually and  
as the managing member of Accelerated  
Accounting Services LLC, and

DANA M. MIANO, individually and as the  
managing member of A+ Financial Center, LLC,

Defendants.

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**ORDER APPROVING RECEIVER'S FINAL REPORT AND FINAL ACCOUNTING,  
AND GRANTING THE RECEIVER'S MOTION TO DISCHARGE THE  
RECEIVERSHIP PAY THE STATE OF MISSOURI, AND RELEASE THE  
RECEIVER'S BOND**

This matter came before the Court on the Receiver's Final Report and Final Accounting, and Motion to Discharge the Receivership, Pay the State of Missouri, and Release the Receiver's Bond ("Final Report")[ECF # 226]. Upon consideration of the Final Report, the record and legal authority, the Court Orders that:

1. The Final Report [ECF # 226], is approved.


2. The Receiver is hereby authorized to pay \$25,000 to the State of Missouri in satisfaction of its claim against the Receivership Defendants.
3. Any further claims against A+ FINANCIAL CENTER, LLC, a Florida d/b/a ACCELERATED FINANCIAL CENTERS, LLC, and ACCELERATED ACCOUNTING SERVICES, LLC (together, the "Corporate Defendants"), by those entities' employees, workers, contractors, creditors, customers, vendors, and contract counter-parties are hereby barred.
4. The Court hereby dissolves the provisions of the Preliminary Injunction [ECF #23] that prohibited lawsuits against the Individual Defendants for matters falling within the purview of the Receivership [ECF # 23, page 34, Section XXII].
5. The Court hereby approves of the winding up of the Corporate Defendants.
6. The two year statute of limitations to assert claims against the Individual Defendants pursuant to the Florida Revised Limited Liability Act, including §605.0406(5), Florida Statutes, shall commence upon the date of entry of this Order.
7. The Receiver shall dispose of, or arrange for the destruction of, the records of the Corporate Defendants set forth in Sections XIII (D)(1) and (2) of the Stipulated Final Judgment [ECF # 205 at 20].
8. The Receiver, his agents, employees, attorneys, accountants and representatives, including Berger Singerman LLP and Berkowitz Pollack Brant Advisors and Accountants LLP, are hereby released from all claims and liabilities arising out of and/or pertaining to the receivership herein, and relieved of all duties and responsibilities pertaining to the Receivership previously established in this

action, except as directed herein with respect to document retention and destruction. Any and all lawsuits or claims against the Receiver, his counsel or his retained professionals, in their representative or individual capacities for matters arising from or related to the transactions, occurrences, or assets that are the subject of this litigation shall be and are forever barred.

9. The Court hereby finds that the Receiver, his counsel, and his retained professionals acted reasonably and responsibly and otherwise discharged their duties as required in this matter.
10. The Receivership over the Corporate Defendants is terminated and dissolved, and the Receiver is discharged and excused from any and all duties, responsibilities, liabilities, claims, and/or obligations as a Receiver in this action except as directed herein with respect to document retention and destruction.
11. The Receiver's bond posted in this case is hereby released. The Clerk of the Court is hereby directed to immediately release to the Receiver, at the following address, any and all bonds posted by the Receiver:

Frank Scruggs, Esq.  
Berger Singerman LLP  
350 E. Las Olas Blvd., 10<sup>th</sup> Floor  
Fort Lauderdale, Florida 33301

DONE AND ORDERED in Chambers at Miami, Florida, Florida this 14th day of January, 2016.

  
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DONALD L. GRAHAM  
UNITED STATES DISTRICT JUDGE

cc: All Counsel of Record