



**2. *Category Two Assets.*** — Category 2 assets consist of coins and bullion present at SCB that have been marked for delivery to approximately 70 customers, who have paid in full. The joint motion seeks leave to release these assets to the customers who purchased them. The Court grants the joint motion with regard to category 2 assets.

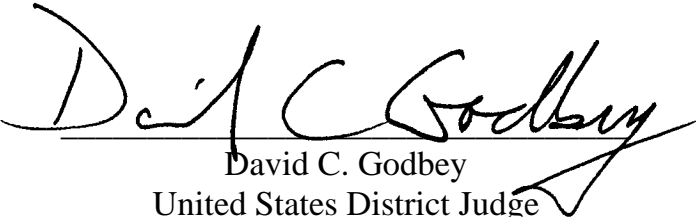
**3. *Category Three Assets.*** — Category 3 assets consist of cash in the amount of approximately \$500,000, which was received by SCB from 26 customers for coin and bullion orders. No coins or bullion have been marked for delivery to these customers, and SCB does not have coins and bullion on hand to complete the transactions. There are two subcategories of category 3 customers. Category 3(a) customers are those whose payments SCB received before the Receiver's appointment. The joint motion seeks to reject category 3(a) customers' contracts and make them unsecured creditors of the estate. The Court defers judgment at this time as to category 3(a) customers. Category 3(b) customers are those whose payments SCB received after the Receiver's appointment. The joint motion seeks to return category 3(b) customers' funds. The Court grants the joint motion as to category 3(b) customers.

**4. *Category Four Assets.*** — Category 4 assets consist of coins and bullion held for customers who have not yet paid in full for their purchases. The joint motion seeks leave to reject these contracts and liquidate the coins and bullion for the benefit of the receivership estate. The Court grants the joint motion as to category 4 assets.

**5. *Category Five Assets.*** — Category 5 assets consist of coins and bullion stored by SCB as inventory for potential sale to customers. The joint motion seeks leave to liquidate these assets on behalf of the estate. The Court grants the joint motion as to category 5 assets.

**6. Category Six Assets.** — Category 6 assets consist of coins and bullion held by the Receiver that were purchased by another entity owned by R. Allen Stanford or other Defendants. The joint motion seeks leave to dispose of the assets pursuant to a procedure explained in the motion. *See* Joint Mot. Regarding Coin and Bullion [654], at 10-11. The Court defers judgment at this time as to category 6 assets.

Signed January 5, 2010.

  
David C. Godbey  
United States District Judge