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CLERK, U.S. DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

BY: *[Signature]* DEPUTY

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8  
9 UNITED STATES DISTRICT COURT  
10 SOUTHERN DISTRICT OF CALIFORNIA

11 SECURITIES AND EXCHANGE  
COMMISSION,

12 Plaintiff,

13 vs.

14 PLUS MONEY, INC. and MATTHEW LA  
MADRID,

15 Defendants,

16  
17 THE PREMIUM RETURN FUND  
LIMITED-LIABILITY LIMITED  
18 PARTNERSHIP; THE PREMIUM RETURN  
FUND II LIMITED-LIABILITY LIMITED  
19 PARTNERSHIP; THE PREMIUM RETURN  
FUND III LIMITED-LIABILITY LIMITED  
20 PARTNERSHIP; RETURN FUND, LLC;  
RETURN FUND II, LLC; RETURN FUND  
21 III, LLC; RETURN FUND IV, LLC;  
RETURN FUND V, LLC; RETURN FUND  
22 VI, LLC; PALLADIUM HOLDING  
COMPANY; and DONALD LOPEZ,

23 Relief Defendants.  
24  
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Case No.

08 CV 0764 H NLS

COMPLAINT FOR VIOLATIONS OF  
THE FEDERAL SECURITIES LAWS

1 Plaintiff Securities and Exchange Commission ("Commission") alleges as follows:

2 **JURISDICTION AND VENUE**

3 1. The Court has jurisdiction over this action pursuant to Sections 209(d), 209(e)(1)  
4 and 214 of the Investment Advisers Act of 1940 ("Advisers Act"), 15 U.S.C. §§ 80b-9(d), 80b-  
5 9(e)(1) and 80b-14.

6 2. Venue is proper in this Court pursuant to Section 214 of the Advisers Act [15  
7 U.S.C. § 80b-14].

8 3. The acts, practices, and courses of business constituting the violations alleged  
9 herein occurred within the jurisdiction of the United States District Court for the Southern  
10 District of California and elsewhere.

11 4. The Defendants, directly and indirectly, have made, and are making, use of the  
12 means and instrumentalities of interstate commerce and of the mails or of the facilities of a  
13 national exchange in connection with the acts, practices, and courses of business alleged herein  
14 in the Southern District of California and elsewhere.

15 **SUMMARY**

16 5. This matter involves an investment adviser fraud perpetrated by defendants  
17 Matthew "Beau" La Madrid and Plus Money, Inc., an entity controlled by La Madrid. Since  
18 May 2004, Plus Money has acted as the investment adviser to three purported hedge funds (the  
19 "Premium Return Funds" or the "Funds"). Between May 2004 and July 2007, the Premium  
20 Return Funds raised approximately \$30.6 million from at least 300 investors. La Madrid, a  
21 former registered representative of a broker-dealer, told investors that he had a lucrative  
22 investment strategy involving the purchase and sale of covered call options. Although Plus  
23 Money and La Madrid employed some variation of a covered call-option trading strategy for a  
24 period of time, and although Plus Money and La Madrid paid purported monthly profits to Fund  
25 investors for a period of time even after all trading activity had ceased, it is unclear how much  
26 profit, if any, Plus Money and La Madrid actually generated from this strategy.

27 6. Unbeknownst to the investors, trading activity in the Premium Return Funds'  
28 brokerage accounts essentially ceased in the Fall of 2007 and La Madrid dissipated the money

1 held in those accounts through a series of illicit transfers.

2 7. Between September and October 2007, without telling the investors, Plus Money  
3 and La Madrid wired \$7.6 million from the Premium Return Funds' brokerage accounts to  
4 Vision Quest Investments, a dba La Madrid formed in September 2007. On November 14, 2007,  
5 Vision Quest wired \$10 million to relief defendant Palladium Holding Company, an entity  
6 controlled by relief defendant Donald Lopez. Soon after receiving these funds, Palladium  
7 transferred \$5 million to a brokerage account it controlled, and began executing numerous short-  
8 sell transactions of Treasury bonds. This rampant trading activity has caused a steady dissipation  
9 of the assets in Palladium's brokerage account. As of April 25, 2008, only \$2.425 million  
10 remained available in the account, and at least \$875,000 had been wired from Palladium's  
11 brokerage account to its bank account.

12 8. Palladium dispersed the remainder of the funds received from Vision Quest in a  
13 variety of ways, wiring approximately \$4.5 million to various individuals and entities, including  
14 \$500,000 to La Madrid, \$1.8 million to several real estate title companies, \$95,000 towards the  
15 purchase of two automobiles, and another \$90,000 to a Denver car dealership.

16 **THE DEFENDANTS**

17 9. **Plus Money, Inc.** is a Nevada corporation based in El Cajon, California. Since  
18 2004 Plus Money was the investment adviser to and managed the Premium Return Funds. Plus  
19 Money is not registered as an investment adviser under the Advisers Act.

20 10. **Matthew La Madrid**, age 41, is a resident of Jamul, California. La Madrid is the  
21 President and Treasurer of Plus Money. La Madrid controls Plus Money and has acted as the  
22 investment adviser for the Premium Return Funds, including making all of the investment  
23 decisions on behalf of the Premium Return Funds. La Madrid is not registered as an investment  
24 adviser under the Advisers Act.

25 **THE RELIEF DEFENDANTS**

26 11. **The Premium Return Fund Limited-Liability Limited Partnership** is a  
27 Nevada based limited partnership formed in August 2004. Its general partner is Plus Money, Inc.  
28 From November 2004 through at least July 2007, this partnership raised at least \$6.2 million

1 from investors.

2 12. **The Premium Return Fund II Limited-Liability Limited Partnership** is a  
3 Nevada based limited partnership formed in June 2005. Its general partner is Plus Money, Inc.  
4 Between June 2005 and July 2007, this partnership raised at least \$7.5 million from at least 115  
5 investors.

6 13. **The Premium Return Fund III Limited-Liability Limited Partnership** is a  
7 Nevada based limited partnership formed in February 2006. Its general partner is Plus Money,  
8 Inc. Between March 2006 and July 2007, this partnership raised at least \$12.7 million from at  
9 least 90 investors.

10 14. **Return Fund, LLC** is a Nevada based limited liability company formed in June  
11 2004. Its manager is Plus Money, Inc.

12 15. **Return Fund II, LLC** is a Nevada based limited liability company formed in  
13 June 2005. Its manager is Plus Money, Inc.

14 16. **Return Fund III, LLC** is a Nevada based limited liability company formed in  
15 February 2006. Its manager is Plus Money, Inc.

16 17. **Return Fund IV, LLC** is a Nevada based limited liability company formed in  
17 June 2006. Its manager is Plus Money, Inc.

18 18. **Return Fund V, LLC** is a Nevada based limited liability company formed in  
19 June 2006. Its manager is Plus Money, Inc.

20 19. **Return Fund VI, LLC** is a Nevada based limited liability company formed in  
21 June 2006. Its manager is Plus Money, Inc.

22 20. **Palladium Holding Company** is a Colorado corporation formed in October  
23 2002. Donald Lopez incorporated Palladium and is its sole director. On November 14, 2007, La  
24 Madrid, through a dba, wired \$10 million to Palladium.

25 21. **Donald E. Lopez**, age 58, is a resident of Denver, Colorado. Lopez incorporated  
26 Palladium and is the company's sole director.

27 **FACTUAL BACKGROUND**

28 22. Between May 2004 and July 2007, Plus Money and La Madrid raised

1 approximately \$30.6 million dollars from at least 300 investors. Of this amount, over \$26  
2 million received from investors was placed directly into the Premium Return Funds' accounts.  
3 La Madrid also raised an additional \$4.2 million from investors between June 2004 and May  
4 2006 that initially was placed in brokerage accounts held in La Madrid's name, but which funds  
5 he eventually transferred to the Premium Return Funds' brokerage accounts.

6 23. Investors were solicited through word of mouth referral, as well as through an  
7 Internet website touting Plus Money's investment program and La Madrid's financial expertise.  
8 La Madrid told investors that while a minimum of \$25,000 was required to invest in Fund II, the  
9 minimum investment for Fund III was only \$1,000. For all of the Premium Return Funds, the  
10 investment strategy represented to investors remained the same – the purchase and sale of  
11 covered call options – and all investment decisions were to be made solely by La Madrid. La  
12 Madrid received a 1% quarterly fee from the Premium Return Funds for his investment advisory  
13 services.

14 24. The Premium Return Funds are pooled investment vehicles within the meaning of  
15 the Advisers Act. As investment advisers, Plus Money and La Madrid were fiduciaries of, or  
16 had a similar relationship of trust and confidence with, the Premium Return Fund Investors.

17 25. Plus Money and La Madrid also e-mailed Premium Return Fund investors a  
18 monthly spreadsheet purporting to show how much each investor had invested, how much each  
19 investor had been paid that month, and the current holdings of each of the Premium Return  
20 Funds.

21 26. Undisclosed to investors, in the Fall of 2007, Plus Money began transferring  
22 nearly all of the funds from the Premium Return Funds' brokerage accounts to a bank account  
23 controlled by La Madrid through a dba he established in September 2007 – Vision Quest  
24 Investments.

25 27. On November 14, 2007 Vision Quest transferred \$10 million to Palladium  
26 Holding Company, a Denver-based entity controlled by relief defendant Lopez.

27 28. Upon receiving the \$10 million from La Madrid, Palladium promptly transferred  
28 \$5 million to its brokerage account and, within the next month, wired \$4.5 million to various

1 individuals and entities, including \$500,000 back to La Madrid, \$1.8 million to several real estate  
2 title companies, \$95,000 towards the purchase of two automobiles, and another \$90,000 to a  
3 Denver car dealership.

4 29. Palladium quickly began dissipating the \$5 million transferred into its brokerage  
5 account by engaging in numerous short-sell transactions involving Treasury bonds. Between  
6 February and April 2008, Palladium wired \$875,000 out of this brokerage account and into its  
7 bank account. Additionally, since November 2007, Palladium has paid \$557,810 in commissions  
8 to its brokerage, EKN Financial Services, Inc. As of April 25, 2008 this activity had depleted  
9 more than half of the account's value, reducing its total value to approximately \$2.4 million.

10 30. Plus Money and La Madrid never disclosed to the Premium Return Fund  
11 investors that they had transferred the Premium Return Fund monies to Palladium or the extent  
12 to which Palladium had dissipated those assets. To the contrary, on April 5, 2008, Plus Money  
13 and La Madrid e-mailed the Premium Return Fund II investors a spreadsheet showing that  
14 investors had earned returns averaging roughly 2.5% per month through January 2008. This was  
15 false because, as described above, Plus Money and La Madrid had already transferred virtually  
16 all assets out of the Premium Return Funds' brokerage accounts by October 2007. By November  
17 2007, there was almost no further activity in any of these accounts.

18 31. In February 2008 Plus Money failed to make monthly payments to the Premium  
19 Return Fund investors. In a series of e-mails, La Madrid attempted to reassure investors about  
20 the safety of their investment. For example, in a February 13 e-mail to investors, La Madrid  
21 falsely claimed that the reason February checks had not been issued was due to "ongoing  
22 negotiations" associated with a "pending SEC inquiry." This statement was false, as the  
23 Commission had no contact with La Madrid or Plus Money until April 9, 2008, when the  
24 Commission staff requested that Plus Money voluntarily provide information about its activities  
25 – a request to which Plus Money has not responded.

26 32. In subsequent emails in February and March 2008, La Madrid continued to  
27 assure investors that it was continuing the (non-existent) negotiations with the Commission, that  
28 the situation soon would be resolved, and that Plus Money would then send checks to the

1 investors. At no point did La Madrid or Plus Money disclose to investors that they had in fact  
2 abandoned the covered call trading strategy, emptied out the Plus Return Funds' accounts, and  
3 dissipated the assets through Vision Quest and Palladium.

4 **FIRST CLAIM FOR RELIEF**

5 **FRAUD BY AN INVESTMENT ADVISER**

6 **Violations Of Sections 206 (1) and (2) of the Advisers Act of 1940**

7 **(Against All Defendants)**

8 33. The Commission realleges and incorporates by reference ¶¶ 1 through 32, above.

9 34. At all times alleged in the Complaint, Plus Money and La Madrid each were  
10 investment advisers as defined under the Advisers Act. Plus Money and La Madrid held  
11 themselves out as being in the business of advising others as to investing in covered call options,  
12 and managed the investments of the Premium Return Funds in exchange for compensation in the  
13 form of a quarterly fee.

14 35. Plus Money and La Madrid, by engaging in the conduct described above, directly  
15 or indirectly, by the use of the mails or means and instrumentalities of interstate commerce:

- 16 a. with scienter, employed and are employing devices, schemes and artifices to
- 17 defraud clients or prospective clients; or
- 18 b. engaged in and are engaged in transactions, practices, and courses of business
- 19 which operated as a fraud or deceit upon clients or prospective clients.

20 36. By reason of the activities described herein, Plus Money and La Madrid have  
21 violated and unless restrained and enjoined will continue to violate Sections 206(1) and (2) of the  
22 Advisers Act [15 U.S.C. § 80b-6(1) and (2)].

23 **SECOND CLAIM FOR RELIEF**

24 **FRAUD BY AN INVESTMENT ADVISER**

25 **Violations of 206(4) of the Advisers Act of 1940 and Rule 206(4)-8 Thereunder**

26 **(Against All Defendants)**

27 37. The Commission realleges and incorporates by reference ¶¶ 1 through 32, above.

28 38. At all times alleged in the Complaint, Plus Money and La Madrid each were

1 investment advisers as defined under the Advisers Act. Plus Money and La Madrid held  
2 themselves out as being in the business of advising others as to investing in covered call options,  
3 and managed the investments of the Premium Return Funds in exchange for compensation in the  
4 form of a quarterly fee.

5 39. Plus Money and La Madrid, by engaging in the conduct described above, directly  
6 or indirectly, by use of the mails or means and instrumentalities of interstate commerce:

- 7 a. engaged in transactions, practices, or courses of business which operate as a fraud  
8 or deceit upon investors in the Premium Return Funds;
- 9 b. made untrue statements of a material fact or omitted to state a material fact  
10 necessary to make the statements made, in the light of the circumstances under  
11 which they were made, not misleading, to investors or prospective investors in a  
12 pooled investment vehicle; or
- 13 c. otherwise engaged in acts, practices, or courses of business that were fraudulent,  
14 deceptive, or manipulative with respect to investors or prospective investors in a  
15 pooled investment vehicle.

16 40. By reason of the activities described herein, Plus Money and La Madrid have  
17 violated and unless restrained and enjoined will continue to violate Sections 206(4) of the  
18 Advisers Act [15 U.S.C. § 80b-6(4)] and Rule 206(4)-8 [17 C.F.R. § 275.206(4)-8] thereunder.

19 **PRAYER FOR RELIEF**

20 WHEREFORE, the Commission respectfully requests that the Court:

21 **I.**

22 Issue findings of fact and conclusions of law that the defendants committed the alleged  
23 violations.

24 **II.**

25 Issue judgments, in a form consistent with Rule 65(d) of the Federal Rules of Civil  
26 Procedure, temporarily restraining, and preliminarily, and permanently enjoining Plus Money  
27 and La Madrid, and their officers, agents, servants, employees and attorneys, and those in active  
28 concert or participation with any of them, who receive actual notice of the order by personal



1 service or otherwise, and each of them, from violating Sections 206(1), 206(2), and 206(4) of the  
2 Advisers Act of 1940, 15 U.S.C. §§ 80b-6(1), 80b-6(2), and 80b-6(4), and Rule 206(4)-8  
3 thereunder, 17 C.F.R. § 275.206(4)-8.

4 **III.**

5 Issue, in a form consistent with Fed. R. Civ. P. 65, an order freezing the assets of the  
6 defendants and relief defendants and an order appointing a receiver over the assets of Plus  
7 Money and each of the relief defendants other than Palladium and Lopez.

8 **IV.**

9 Order a verified accounting by Plus Money and La Madrid.

10 **V.**

11 Order expedited discovery in this action.

12 **VI.**

13 Order the Defendants and the Relief Defendants to disgorge all ill-gotten gains from the  
14 illegal conduct alleged herein, together with prejudgment interest thereon.

15 **VII.**

16 Issue, in a form consistent with Fed. R. Civ. P. 65, a temporary restraining order and  
17 preliminary injunction prohibiting La Madrid and Plus Money from destroying documents.

18 **VIII.**

19 Order Plus Money and La Madrid to pay civil penalties under Section 209(e) of the  
20 Advisers Act, 15 U.S.C. §80B-9(e).

21 **IX.**

22 Retain jurisdiction of this action in accordance with the principles of equity and the  
23 Federal Rules of Civil Procedure in order to implement and carry out the terms of all orders and  
24 decrees that may be entered, or to entertain any suitable application or motion for additional  
25 relief within the jurisdiction of this Court.

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Grant such other and further relief as this Court may determine to be just and necessary.

DATED: April 27, 2008

*Peter Del Greco*

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Peter F. Del Greco  
Attorney for Plaintiff  
Securities and Exchange Commission

JS 44 (Rev. 12/07)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS
SECURITIES AND EXCHANGE COMMISSION

(b) County of Residence of First Listed Plaintiff
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)
Peter Del Greco, SEC, (323) 965-3892
5670 Wilshire Blvd., Ste. 1100 Los Angeles CA 90036

DEFENDANTS
See attached list
FILED
08 APR 28 PM 3:28
CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
County of Residence of First Listed Defendant: San Diego
(IN U.S. PLAINTIFF CASES ONLY)
IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.
DEPUTY
Attorneys (If Known) 08 CV 0764 H NLS

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)
[X] 1 U.S. Government Plaintiff
[ ] 2 U.S. Government Defendant
[ ] 3 Federal Question (U.S. Government Not a Party)
[ ] 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)
Citizen of This State PTF DEF
[ ] 1 [ ] 1
Citizen of Another State [ ] 2 [ ] 2
Citizen or Subject of a Foreign Country [ ] 3 [ ] 3
Incorporated or Principal Place of Business in This State PTF DEF
[ ] 4 [ ] 4
Incorporated and Principal Place of Business in Another State [ ] 5 [ ] 5
Foreign Nation [ ] 6 [ ] 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)
CONTRACT: [ ] 110 Insurance, [ ] 120 Marine, [ ] 130 Miller Act, [ ] 140 Negotiable Instrument, [ ] 150 Recovery of Overpayment & Enforcement of Judgment, [ ] 151 Medicare Act, [ ] 152 Recovery of Defaulted Student Loans (Excl. Veterans), [ ] 153 Recovery of Overpayment of Veteran's Benefits, [ ] 160 Stockholders' Suits, [ ] 190 Other Contract, [ ] 195 Contract Product Liability, [ ] 196 Franchise
PERSONAL INJURY: [ ] 310 Airplane, [ ] 315 Airplane Product Liability, [ ] 320 Assault, Libel & Slander, [ ] 330 Federal Employers' Liability, [ ] 340 Marine, [ ] 345 Marine Product Liability, [ ] 350 Motor Vehicle, [ ] 355 Motor Vehicle Product Liability, [ ] 360 Other Personal Injury
PERSONAL INJURY: [ ] 362 Personal Injury - Med. Malpractice, [ ] 365 Personal Injury - Product Liability, [ ] 368 Asbestos Personal Injury Product Liability, [ ] 370 Other Fraud, [ ] 371 Truth in Lending, [ ] 380 Other Personal Property Damage, [ ] 385 Property Damage Product Liability
LABOR: [ ] 710 Fair Labor Standards Act, [ ] 720 Labor/Mgmt. Relations, [ ] 730 Labor/Mgmt. Reporting & Disclosure Act, [ ] 740 Railway Labor Act, [ ] 790 Other Labor Litigation, [ ] 791 Empl. Ret. Inc. Security Act
IMMIGRATION: [ ] 462 Naturalization Application, [ ] 463 Habeas Corpus - Alien Detainee, [ ] 465 Other Immigration Actions
BANKRUPTCY: [ ] 422 Appeal 28 USC 158, [ ] 423 Withdrawal 28 USC 157
PROPERTY RIGHTS: [ ] 820 Copyrights, [ ] 830 Patent, [ ] 840 Trademark
SOCIALS/SECURITY: [ ] 861 HIA (1395ff), [ ] 862 Black Lung (923), [ ] 863 DIWC/DIWW (405(g)), [ ] 864 SSID Title XVI, [ ] 865 RSI (405(g))
FEDERAL TAX SUITS: [ ] 870 Taxes (U.S. Plaintiff or Defendant), [ ] 871 IRS—Third Party 26 USC 7609
OTHER STATUTES: [ ] 400 State Reapportionment, [ ] 410 Antitrust, [ ] 430 Banks and Banking, [ ] 450 Commerce, [ ] 460 Deportation, [ ] 470 Racketeer Influenced and Corrupt Organizations, [ ] 480 Consumer Credit, [ ] 490 Cable/Sat TV, [ ] 810 Selective Service, [ ] 850 Securities/Commodities/Exchange, [ ] 875 Customer Challenge 12 USC 3410, [ ] 890 Other Statutory Actions, [ ] 891 Agricultural Acts, [ ] 892 Economic Stabilization Act, [ ] 893 Environmental Matters, [ ] 894 Energy Allocation Act, [ ] 895 Freedom of Information Act, [ ] 900 Appeal of Fee Determination Under Equal Access to Justice, [ ] 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)
[X] 1 Original Proceeding
[ ] 2 Removed from State Court
[ ] 3 Remanded from Appellate Court
[ ] 4 Reinstated or Reopened
[ ] 5 Transferred from another district (specify)
[ ] 6 Multidistrict Litigation
[ ] 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION
Cite the U.S. Civil Statute under which you are filing. (Do not cite jurisdictional statutes unless diversity):
15 U.S.C. § 80b-6(1) and (2), 17 C.F.R. § 275.206(4)-8.
Brief description of cause:
This matter involves a violation of the Federal Securities Laws

VII. REQUESTED IN COMPLAINT:
[ ] CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23
DEMAND \$
CHECK YES only if demanded in complaint:
JURY DEMAND: [ ] Yes [X] No

VIII. RELATED CASE(S) IF ANY
(See instructions): JUDGE DOCKET NUMBER

DATE 04/28/2008
SIGNATURE OF ATTORNEY OF RECORD
FOR OFFICE USE ONLY
RECEIPT # AMOUNT APPLYING IFP JUDGE MAG. JUDGE

**SEC v. PLUS MONEY, INC. et al.**

**DEFENDANTS**

Plus Money, Inc.  
Matthew La Madrid

**RELIEF DEFENDANTS**

The Premium Return Fund Limited-Liability Limited Partnership  
The Premium Return Fund II Limited-Liability Limited Partnership  
The Premium Return Fund III Limited-Liability Limited Partnership  
Return Fund, LLC  
Return Fund II, LLC  
Return Fund III, LLC  
Return Fund IV, LLC  
Return Fund V, LLC  
Return Fund VI, LLC  
Donald Lopez  
Palladium Holding Co.