

Guardian First Limited, Inc., a Grenada Corporation, Wellington Bank and Trust, Ltd., Wellington Capital Holdings, Ltd., Inc., Wellington Capital Holdings, Ltd., Wellington International Investments, Inc., Wellington First International Investments, Inc., and All Subsequently Numbered Wellington International Investments, Inc. entities (the "Defendants") having filed with the Court his motion for employment of accountants, which motion is in words and figures as follows, to wit: (HI)

And the Court being duly advised now finds that it is appropriate that the Examiner employ accountants to assist him in the performance in his duties as Examiner in these proceedings and that the Examiner should be authorized to employ the accounting firm of Birk, Gross, Bell and Coulter as such accountants. It is, therefore,

ORDERED, that the Examiner is authorized to employ the accounting firm of Birk, Gross, Bell and Coulter; further ORDERED, that the accounting firm shall be compensated based upon their regular hourly billing rates, however, such compensation shall be subject to final review and approval by this Court before payment.

DATED March 5, 2001

DAVID F. HAMILTON

David F. Hamilton, Judge
United States District Court
Southern District of Indiana; Indianapolis Division

Distribution attached.

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