

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

SECURITIES AND EXCHANGE)
COMMISSION,)

Plaintiff,)

v.)

Case No. 07-cv-10712-RGS

LYDIA CAPITAL, LLC;)
GLENN MANTERFIELD; and)
EVAN ANDERSEN,)

Defendants.)

**ORDER GRANTING RECEIVER'S SECOND MOTION TO DISALLOW
CERTAIN CLAIMS AND REALLOCATE FUNDS FOR DISTRIBUTION**

The Court has before it for review and consideration the Receiver's Second Motion to Disallow Certain Claims and Reallocate Funds for Distribution [Doc. No. ____]. The Court, being fully advised in the premises and having reviewed the relevant filings in this matter, finds that the relief requested in the Receiver's Second Motion to Disallow Certain Claims and Reallocate Funds for Distribution should be granted.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that:

1. The Receiver has provided proper, timely, adequate and sufficient notice to those investors of the necessary information and documentation to receive any distribution from the Receivership Estate;
2. The investors identified have failed to provide the Receiver with a valid TIN;
3. A distribution cannot be made to those investors without a valid TIN;
4. It is in the best interests of the investors and the Receivership Estate that the two claims set forth in Receiver's Second Motion to Disallow Certain Claims and Reallocate Funds for Distribution should be entirely disallowed and forever barred; and

5. Any and all funds attributable to these two claims should be reallocated for distribution on a pro rata basis to all remaining investor claims approved and authorized by the Court.

Dated this 14th day of January, 2014.


Richard G. Stearns
UNITED STATES DISTRICT JUDGE

