

SIMON CONSULTING, LLC

Forensic and Investigative Accountants

ATTENTION TREND INVESTORS:

It has come to the Receiver's attention that Fiserv has resigned as the IRA Custodian for one or more investors who held their investment in Trend Capital, LLC or Trend Management Group, Inc. in a Fiserv IRA.

The Receiver will continue to make distributions on approved claims directly to individual investors and not to Fiserv, unless the Receiver is notified that the Trend investment/claim has been rolled over to a successor IRA Custodian. Investors who held a Trend investment in a Fiserv IRA account should consult with a qualified tax advisor regarding the tax implications of Fiserv's resignation and whether it is appropriate to place the Trend investment/claim with a successor IRA Custodian.

Peter S. Davis as Receiver