

**United States District Court for the Eastern District of California**

If you loaned money to, or invested money in, the medical supply-related business(es) of International Manufacturing Group, Inc. (“IMG”) and lost money, you could get a payment from a class action settlement.

*A United States District Court authorized this notice. This is not a solicitation from a lawyer.*

- A settlement will provide \$14,000,000 to partially pay claims of lenders and investors who suffered a “Net Loss” lending money to or investing money in IMG’s medical supply-related business(es) (“IMG’s Business”), assuming that no class members exclude themselves, or “opt out,” of the settlement. The \$14,000,000 settlement may be terminated if any Settlement Class Members elect to opt out.
- The settlement resolves claims over whether Zions Bancorporation, N.A., dba California Bank & Trust (formerly known and named in the Litigation as “ZB, N.A.” and referred to herein as the “Bank”) assisted the fraud committed by Deepal Wannakuwatte (“Deepal”) through his companies, including International Manufacturing Group, Inc. among other affiliated entities (International Manufacturing Group, Inc. and Deepal’s other affiliated medical supply-related business entities are collectively referred to herein as “IMG”), and perpetrated on lenders and investors of money to IMG’s Business. The Bank denies any liability to the Settlement Class Members. The settlement is not an admission by the Bank of any liability or wrongdoing. The settlement avoids costs and risks to you from continuing litigation, pays money to lenders and investors who lost money to IMG, and releases the Bank from liability.
- Lawyers for the Settlement Class (“Plaintiffs’ Counsel” as defined in the Settlement Agreement) will ask the Court for (i) fees, (ii) litigation costs, (iii) the costs of a Claims Administrator, and (iv) an enhancement award for named Plaintiffs to be paid from the settlement payment. Items (i) through (iii) are sought for the 5 year-long efforts undertaken to investigate the facts, litigate the case, win an appeal before the 9<sup>th</sup> Circuit, negotiate the settlement, and administer the Settlement. Plaintiffs’ Counsel have agreed to cap their request for fees to up to 30% of the amount of the \$14,000,000 which remains after the reduction of items (ii)-(iv) above which are: reimbursement of Counsels’ incurred litigation costs not to exceed \$200,000; the costs of a Claims Administrator not to exceed \$150,000; and enhancement awards for named Plaintiffs not to exceed \$15,000 in total. If the Court awards less than these requested amounts as fees, costs and enhancement awards, the difference will be available for distribution to the Class Members.
- The two sides disagree whether the Settlement Class Members could have won and on how much money they could have been awarded if the Settlement Class Members won a trial.
- Your legal rights are affected whether you act or do not act. Read this notice carefully.

**YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT:**

<p>Presently, if you are a KNOWN Settlement Class Member</p>	<p>If you are a Member of the Settlement Class (Defined in para. 5, below) <b>and received a copy of this Notice, addressed to you in the U.S. Mail from the Claims Administrator</b>, you are a KNOWN Settlement Class Member and are entitled to receive a pro rata settlement payment unless you exclude yourself, meaning you will not share in the settlement funds but may attempt to pursue your own litigation against the Bank on your own and at your own expense with your own lawyers</p>
<p>Presently, if you are an UNKNOWN Settlement Class Member</p>	<p>If you are a Member of the Settlement Class <b>and did NOT receive a copy of this Notice, addressed to you in the U.S. Mail from the Claims Administrator, but found out about it in some other manner (e.g. reading the Sacramento Bee, or talking with other investors)</b>, you are most likely an UNKNOWN Settlement Class Member and you need to contact the Settlement Administrator within 30 days of August 9, 2022 to either: (i) establish with the Settlement Administrator that you are a Member of the Settlement Class by providing documents demonstrating you are a Net Loser in IMG’s Business in order to be entitled to receive a settlement payment; or (ii) inform the Settlement Administrator that you wish to exclude yourself from the settlement. If you are a Member of the Settlement Class who <b>did NOT receive a copy of this Notice, addressed to you in the U.S. Mail</b> because the Settlement Administrator is not aware that you have a claim, or otherwise, and you do NOT establish with the Claims Administrator within 30 days of August 9, 2022, that you are a Member of the Settlement Class that (i) should receive settlement funds or (ii) wishes to opt out of the settlement, then you will not be entitled to receive a settlement payment, but you will be bound by the settlement agreement meaning that you will not be able to sue the Bank for your IMG net losses.</p>
<p>EXCLUDE YOURSELF</p>	<p>Get no payment. This is the only option that allows you to ever be part of any other lawsuit against the Bank concerning IMG’s Business.</p>
<p>OBJECT</p>	<p>Write to the Court about why you do not like the settlement.</p>
<p>GO TO A HEARING</p>	<p>Ask to speak in Court about the fairness of the settlement.</p>
<p>DO NOTHING</p>	<p>Remain in Settlement Class and receive payment if you are a KNOWN Settlement Class Member (see first row above).</p>

- These rights and options—and the deadlines to exercise them—are explained in this notice.
- The Court in charge of this matter still has to decide whether to approve the settlement. Payments will be made if the Court approves the settlement and after any appeals are resolved. Please be patient.

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## **BASIC INFORMATION**

### **1. Why am I reading this notice?**

You may have provided IMG money for one or more medical-supply related businesses and received back from IMG a total amount of money -- including any interest, return of principal, commissions, fees and other payments -- that was less than the total amount you provided to IMG. If so, you incurred a “Net Loss” on your IMG loans.

The Court authorized this notice because people who incurred a “Net Loss” in IMG loans have a right to know about a proposed settlement of a class action lawsuit, titled *Evans, et al v. ZB, N.A., et al*, Case No. 2:17-CV-1123-WBS, and about all of your options, before the Court decides whether to approve the settlement. If the Court approves the settlement after objections and appeals are resolved, a Claims Administrator appointed by the Court will make the payments that the settlement allows. You will be informed of the progress of the settlement.

This notice explains the lawsuit, the settlement, your legal rights, what benefits are available, who is eligible for them, and how to get them.

The Court in charge of these cases is the United States District Court for the Eastern District of California. The people who sued are called Plaintiffs, and the bank they sued is called the Bank.

### **2. What is the Evans case about?**

In the Evans case, the Plaintiffs have alleged that IMG purported to provide lenders and investors with stakes in its medical supply-related businesses. However, in general, IMG did not actually use the money it received from its lenders and investors in its medical supply-related business (such as, for example, importing latex or rubber gloves from Asia). Instead, IMG took the money that new lenders and investors provided, and used those monies to fund Deepal Wannakuwatte’s lavish lifestyle and to pay earlier lenders. In other words, IMG was running a Ponzi-like fraud scheme. IMG was shut down in 2014.

The Evans case is not against IMG, which is bankrupt, or Deepal Wannakwatte, who is in jail. The Evans case is against the Bank. IMG was a customer of the Bank. The allegations in the Evans lawsuit, which the Bank denies, were, generally, that the Bank knew that IMG was conducting a Ponzi scheme, but nevertheless continued to allow IMG to conduct its banking at the Bank, thereby aiding and abetting IMG’s Ponzi scheme. Plaintiffs also contend that, if Bank employees knew about the Ponzi scheme, then the Bank should be deemed to have known about it. The Bank denies these allegations, alleges that it knew nothing of any fraudulent conduct by IMG, that it was also deceived by IMG, and denies it did anything wrong. The Bank also alleged that other individuals and companies were aware of, and involved in, IMG’s fraud, and were instrumental in helping IMG deceive the Bank.

### **3. Why is the lawsuit a class action?**

In a class action, one or more people called Class Representatives (in this case, Ronald Evans, Joan Evans and Dennis Treadaway) sue on behalf of people who have similar claims. For

purposes of the settlement, the people with similar claims are Settlement Class Members or, collectively, the Settlement Class. One Court is handling the issues for all Settlement Class Members, except for those who exclude themselves from the Settlement Class, if any. United States District Court Judge William B. Shubb is in charge of the Evans class action. With limited exceptions listed in the section below on Question 6, the Evans class action was brought on behalf of a class of all lenders and investors who suffered a Net Loss from lending to or investing money in IMG's medical supply-related business(es), no matter where they live.

#### **4. Why is there a settlement?**

The Evans class action alleges the following claims; aiding and abetting fraud, securities fraud, conspiracy to commit fraud, aiding and abetting breach of fiduciary duty, interference with contract and violation of Penal Code § 496.

The litigation did not end as the result of a final judgment in favor of Plaintiffs or the Bank. The Plaintiffs think that the total Net Losses of all Class Members were roughly \$55 million. Plaintiffs think that they possibly could have won \$55 million or more if they won the case at trial. The Bank thinks the Plaintiffs would not have won anything from a trial. But, there was no trial. Instead, both sides agreed to a settlement on terms recommended by a neutral, retired judge mediator. That way, everyone avoids the cost of a trial, and the people affected will get compensation. The Class Representatives and the Plaintiffs' attorneys think the settlement is best for all Settlement Class Members.

### **WHO IS IN THE SETTLEMENT**

#### **5. How do I know if I am included in the Settlement?**

To get money from this settlement, you must be a Settlement Class Member, that is you must have incurred a Net Loss from your lending money to or investing money in IMG's medical supply-related business(es). Based on IMG's records, among other information, it has been determined which IMG lenders and investors incurred a Net Loss. If you received this notice in the U.S. Mail, addressed to you from the Claims Administrator, that is because you are believed to have incurred a Net Loss.

Judge William B. Shubb has decided that everyone who fits the description below is a Settlement Class Member:

“All persons who suffered a Net Loss from lending to or investing money in IMG's medical supply-related business(es), including assignees. “Net Loss” means the total amount transferred by a Settlement Class Member to IMG minus the total amount received back from IMG, including, but not limited to any return on investment, return of principal, fees, and other payments by IMG to the Settlement Class Member.

#### **6. Are there exceptions to being included in the Settlement?**

You are not a Settlement Class Member if: you previously released the Bank from claims related to IMG's Business; you are a governmental entity; you are a judge, justice or judicial officer presiding over this matter or a member of his or her immediate family; you are the Bank or a

parent, subsidiary or affiliate of the Bank; you are a legal representative, successor or attorney of any excluded person or entity referenced above; or you are a person acting on behalf of any excluded person or entity referenced above.

#### **7. I am still not sure if I am included**

If you are still not sure whether you are included, you can ask for free help. You can call (916) 783-3552 or visit [www.rusty.lawyer](http://www.rusty.lawyer) for more information.

## **THE SETTLEMENT BENEFITS—WHAT YOU GET**

#### **8. What does the settlement provide?**

The Bank has agreed to pay \$14 million to be used to, among other things, make pro rata settlement payments to all Settlement Class Members who do not exclude themselves by opting out of the settlement. If Class Members opt out of the settlement, the Bank has the right to terminate the settlement in its entirety. If that happens, you will not receive any payment in connection with this settlement.

#### **9. How much will my payment be?**

If you are a Settlement Class Member, your share of the money being distributed to Settlement Class Members will depend on how much money you transferred to IMG and how much money you received back from IMG. Here's how it works:

If the amount of all the money you transferred to IMG was greater than all the money you received back from IMG (including any interest, return of principal, commissions, fees and other payments), then the difference between what you paid and what you got back from IMG is your "Net Loss." Your Net Loss, expressed as a percentage of total Settlement Class Members' Net Losses, multiplied by the amount of funds to be distributed to Settlement Class Members provides the amount of your pro rata share of the settlement funds. The Claims Administrator will calculate your Net Loss and your share of the settlement funds.

There were about 60 IMG lenders who experienced a Net Loss. If you have a Net Loss, you are entitled to make a claim in the amount of your Net Loss.

In a separate process not related to the Class Action, the IMG bankruptcy trustee is charged with collecting IMG assets for the benefit of IMG's creditors, the majority of whom are Settlement Class Members. The amount of your Net Loss as determined for the Trustee's distribution will, unless you challenge the calculation and support your challenge with documentation, be the same amount assigned for your Net Loss used to determine the amount that you will receive from the Class Settlement payment.

You will not get a payment for all of your Net Loss from this settlement. The payment you get will reflect your pro rata share of the amount to be distributed, calculated by the amount of your Net Loss expressed as a percentage of the cumulative Net Losses of all Settlement Class Members. Class Members who loaned a lot and received nothing back will receive a larger share of settlement funds than people who received back nearly the full amount of their respective loans.

Plaintiffs' Counsel will ask the Court to award them fees and costs from the Settlement Payment, as well as the costs of claims administration and an enhancement award for one or more of the Class Representatives. After deducting the amount of the fees and costs awarded by the Court, as well as enhancement awards, if any, all the remainder of the Settlement Payment will be distributed to Class Members.

Here's an example: The Class Settlement Payment will be \$14 million. Even though the named Plaintiffs and Plaintiffs' Counsel signed agreements providing for a one-third attorneys' fee, Plaintiffs' Counsel have agreed to cap their request for fees to 30% of the remaining Settlement Amount after the reduction of litigation expenses, the costs of Claims Administration and any enhancement awards for named Plaintiffs. If the Court approved litigation costs of \$200,000, and \$150,000 in costs for the Claims Administrator to administer the settlement, and enhancement awards totaling \$15,000.00, that would leave \$13,635,000. If the Court approved a 30% fee on the \$13,635,000, Plaintiffs' Counsel would receive \$4,090,500 in fees, leaving \$9,544,500 for distribution to the Class Members. In that example, if Class Member damages total \$55 million, the average Class Member would receive approximately 17% ( $\$9,544,500 \div \$55,000,000$  unrecovered Net Losses) of his or her Net Loss. If the Court does not grant the full application for Plaintiffs' Counsel's fees of 30%, the difference between the 30% and the amount awarded will be available for distribution to the Class Members.

The IMG Claims Administrator has calculated what your Net Loss is. Your Net Loss as calculated by the Claims Administrator is set forth at the top of this Notice. If you disagree with the Claims Administrator's calculation of your Net Loss, you must immediately contact the Claims Administrator to resolve your disagreement. If you do not contact the Claims Administrator and resolve your disagreement before September 8, 2022, the Claims Administrator's calculation of your Net Loss will be presented to the Court for approval and to request authority to use that calculation when pro rata settlement funds are distributed.

## **HOW YOU GET A PAYMENT**

### **10. How Can I get a payment?**

If you are a KNOWN Member of the Settlement Class (see 1<sup>st</sup> row of chart on page 2) and do not exclude yourself, or opt out of the settlement you are entitled to a pro rata share of settlement funds.

If you are an UNKNOWN Member of the Settlement Class (see 2<sup>nd</sup> row of chart on page 2) you must follow the instructions in the chart on page 2 to inform the Claims Administrator that you are in fact a Settlement Class Member who wither (i) wishes to receive a share of settlement funds or (ii) wishes to be excluded from the settlement.

### **11. When would I get my payment?**

The District Court will hold a hearing on November 7, 2022 to decide whether to approve the settlement. If the Court approves the settlement, there may be appeals. It is typically uncertain how long it takes for any appeals to be resolved. It's possible it could take more than a year. Settlement Class Members will be informed of the progress of the settlement by updates posted on the website [www.rusty.lawyer](http://www.rusty.lawyer). Please be patient.

**12. What am I giving up if I do not exclude myself from the Settlement Class?**

If you are a Settlement Class Member, unless you exclude yourself, you are staying in the class, and that means that you can't sue, continue to sue, or be part of any other lawsuit against the Bank about the legal issues in this matter. It also means that all of the Court's orders will apply to you and legally bind you.

**EXCLUDING YOURSELF FROM THE SETTLEMENT**

**13. How do I get out of the Settlement?**

You are bound by the settlement and cannot exclude yourself from the settlement if you are a named plaintiff in this litigation. However, if you are not a named plaintiff and you don't want a payment from this settlement, but you want to keep the right to sue or continue to sue the Bank, on your own, about the legal issues in this matter, then you must take steps to get out. This is called excluding yourself, or is sometimes referred to as "opting out" of the Settlement Class.

To exclude yourself from the settlement, you must send a letter by mail saying that you want to be excluded from the Settlement Class in the litigation filed in the Eastern District of California entitled *Evans, et al v. ZB, N.A., et al*, Case No. 2:17-CV-1123-WBS. Be sure to include your name, address, telephone number, and your signature. You must mail your exclusion request postmarked no later than September 8, 2022 to:

IMG Claims Administrator  
The Beverly Group, Inc.  
P.O. Box 188  
Rocklin, CA 95677

If you ask to be excluded, you will not get any settlement payment and you cannot object to the settlement. You will not be legally bound by anything that happens in this lawsuit. You may be able to attempt to pursue a new lawsuit (or continue to sue in a lawsuit not listed in this Notice) against the Bank in the future, but you should consult your own attorney or advisor about this.

**14. If I don't exclude myself, can I sue the Bank for the same thing later?**

No. Unless you exclude yourself, you give up any right to sue Bank for the claims that this settlement resolves. If you have a pending lawsuit that is different from the one listed in this notice, speak to your lawyer in that case immediately. You must exclude yourself from this Settlement Class to continue your own lawsuit. Remember, the exclusion deadline is September 8, 2022.

**15. If I exclude myself, can I receive money from this settlement?**

No. If you exclude yourself, you will not receive money from this settlement. But, you may attempt to pursue your own lawsuit, continue to sue in a lawsuit not listed in this Notice, or be part of a different lawsuit against the Bank at your own expense.



## THE LAWYERS REPRESENTING YOU

### 16. Do I have a lawyer in this case?

The Court appointed Robert L. Brace, Esq., 1807 Santa Barbara Street, Santa Barbara, California 93101, along with Michael Denver, of Denver Law, P.C., 514 West Pueblo Street, Ground Floor, Santa Barbara, California 93105 to represent you and other Class Members. These lawyers are called Class Counsel. If you want to be represented by your own lawyer, you may hire one at your own expense.

### 17. How will the lawyers be paid?

Plaintiffs' Counsel will ask the Court to approve payment of up to \$4,009,500 for attorneys' fees and \$200,000 for expenses. The fees would pay Plaintiffs' Counsel for investigating the facts, litigating the case, prevailing on their appeal to the 9<sup>th</sup> Circuit, engaging in discovery and negotiating the settlement. The Court may award less than these amounts and any amount less will be available for distribution to the Class Members. The Claims Administrator will also have expenses to administer the settlement, which it has agreed to cap at \$150,000. These amounts plus any enhancement award to a Class Representative will be deducted from the Settlement Payment that the Bank is paying, and will reduce the amount that is available for Class Members.

## OBJECTING TO THE SETTLEMENT

You can tell the Court that you don't agree with the settlement or some part of it.

### 18. How do I tell the Court that I don't like the settlement?

If you're a Settlement Class Member, you can object to the settlement if you don't like any part of it or can comment in favor of it. You can give reasons why you think the Court should not approve it. The Court will consider your views. If you want to tell the Court that you approve of the settlement, you can do it the same way.

To object or to voice your approval, you must send a letter saying that you object to or approve of the settlement in the litigation filed in the Eastern District of California entitled *Evans, et al v. ZB, N.A., et al*, Case No. 2:17-CV-1123-WBS. Be sure to include your name, address, telephone number, your signature, and the reasons (if any) that you object to the settlement. Mail the objection and any supporting briefs or other papers to these four different places postmarked no later than September 8, 2022:

COURT	CLASS COUNSEL	BANK COUNSEL
Clerk of the Court Eastern District of CA 501 I St., Room 4-200 Sacramento, CA, 95814	Michael P. Denver 514 West Pueblo St., 1 <sup>st</sup> Floor Santa Barbara, California 93105  Robert L. Brace 1807 Santa Barbara Street, Santa Barbara, California 93101	Buchalter, a Professional Corp. Attn: Robert S. Addison, Jr. 1000 Wilshire Blvd., Suite 1500 Los Angeles, CA 90017-1730

If the Court disagrees with your objection or other position that you voice, you may want to appeal the Court's ruling in that regard. If you wish to preserve the right to appeal, then you

should consider filing a motion to intervene in the Evans case at or before the deadline for objecting. If you wish to intervene, you may want to consult an attorney to advise you, at your own expense. Any such motion to intervene and any supporting brief or other papers must be mailed to the Court, Class Counsel, and Bank Counsel at the four different addresses listed above postmarked no later than September 8, 2022.

### **19. What's the difference between objecting and excluding?**

Objecting is simply telling the Court that you don't like something about the settlement. You can object only if you stay in the Class. Excluding yourself is telling the Court that you don't want to be part of the Class. If you exclude yourself, you have no basis to object because the case no longer affects you. You cannot both object and exclude yourself at the same time. You must pick one or the other, or choose to do nothing.

## **THE COURT'S SETTLEMENT HEARING**

The Court will hold a hearing to decide whether to approve the settlement. You may attend and you may ask to speak, but you don't have to.

### **20. When and where will the Court decide whether to approve the settlement?**

The Court will hold a Settlement Hearing at 1:30 p.m. on November 7, 2022, at the United States District Courthouse for the Eastern District of California, 501 I St., Sacramento, CA, 95814, Courtroom No. 5. The Court may adjourn this date without further notice. At this hearing the Court will consider whether the settlement is fair, reasonable, and adequate. If there are objections, the Court will consider them. The Judge will listen to people who have asked to speak at the hearing. The Court may also decide how much to pay to Plaintiffs' Counsel. After the hearing, the Court will decide whether to approve the settlement. We do not know how long these decisions will take. Due to ongoing Covid issues, it is possible that the Final Fairness Hearing on November 7, 2022 may need to be held remotely, so, in the weeks prior to the Hearing, you should check Plaintiff Counsel's website, [www.rusty.lawyer](http://www.rusty.lawyer), for updates in that regard and instructions on how to attend remotely, if that turns out to be necessary.

### **21. Do I need to attend the hearing?**

No. Plaintiffs' Counsel will answer questions Judge Shubb may have. But, you are welcome to come at your own expense. If you send an objection, you don't have to come to Court to talk about it. As long as you mailed your written objection on time, the Court will consider it. You may also pay your own lawyer to attend, but it's not necessary.

### **22. May I speak at the hearing?**

You may ask the Court for permission to speak at the Settlement Hearing. To do so, you must send a letter saying that it is your "Notice of Intention to Appear in *Evans, et al. v. Zions Bank, N.A.*" Be sure to include your name, address, telephone number, and your signature.

Your Notice of Intention to Appear must be postmarked no later than September 8, 2022, and be sent to the Clerk of the Court, Class Counsel, and Bank Counsel, at the four addresses in Question 18 above. You cannot speak at the hearing if you excluded yourself from the settlement.

### **IF YOU DO NOTHING**

#### **23. What happens if I do nothing?**

If you do nothing, and you are a KNOWN Settlement Class Member (see first row on chart on page 2 of this notice) you will receive your pro rata share of this settlement. If you are an UNKNOWN Settlement Class Member you will NOT receive money from this settlement unless you follow the instruction in the second row of the chart on page 2. Whether you are a KNOWN or UNKNOWN Settlement Class Member, unless you exclude yourself, you won't be able to start a lawsuit, continue with a lawsuit, or be part of any other lawsuit against the Bank about the legal issues in this matter, ever again.

### **GETTING MORE INFORMATION**

#### **24. Is there more information about the settlement?**

This notice summarizes the proposed settlement. More details are in the parties' Settlement Agreement. You can get a copy of the Settlement Agreement by visiting [www.rusty.lawyer](http://www.rusty.lawyer).

#### **25. How do I get more information?**

You can write to the IMG Class Action Claims Administrator, at the address above, or visit the website at [www.rusty.lawyer](http://www.rusty.lawyer) where you will find information about the settlement, plus other information to help you determine whether you are a Class Member and whether you are eligible for a payment.

