

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

JOHN BRUHL, KEITH ROTMAN and SCOTT MALTZ,
individually and on behalf of all others similarly situated,
Plaintiffs,

vs.

PRICEWATERHOUSECOOPERS INTERNATIONAL
LIMITED, PRICEWATERHOUSECOOPERS (NETHERLANDS
ANTILLES), THE CITCO GROUP LIMITED, CITCO FUND
SERVICES (CURACAO), N.V., KIERAN CONROY, DECLAN
QUILLIGAN, ANTHONY J. STOCKS, JOHN M.S.
VERHOOREN, JOHN W. BENDALL, JR., RICHARD GEIST,
INTERNATIONAL FUND SERVICES (IRELAND) LIMITED,
BANC OF AMERICA SECURITIES, LLC, GOLDSTEIN
GOLUB KESSLER LLP, and AMERICAN EXPRESS TAX AND
BUSINESS SERVICES,

Defendants.

Case No. 03-23044-CIV-MARRA

**CLASS ACTION PROOF OF CLAIM FORM AND RELEASE
(GGK-AMEX-TB SETTLEMENT PROCEEDS)**

DEADLINE FOR FILING CLASS PROOF OF CLAIM FORM. This Class Proof of Claim Form must be postmarked for mailing, or received by the Receiver, **no later than January 20, 2009**. Failure to timely submit a Claim shall result in a waiver of any rights to participate in any distribution of proceeds from the partial settlement in the action styled *John Bruhl, et al. v. PricewaterhouseCoopers International Ltd., et al.* Case No. 03-23044-CIV-MARRA (the "Action"), currently pending in the United States District Court for the Southern District of Florida concerning Lancer Partners, L.P. ("Partners") (the "GGK/AMEX-TB Settlement").

Before completing your Class Proof of Claim Form, please read the Class Proof of Claim Instructions, provided to you along with this Class Proof of Claim Form.

*Providing false, misleading or incomplete information or documentation will delay any disbursement from this GGK/AMEX-TB Settlement and could jeopardize your right to a distribution. This Class Proof of Claim Form is being provided to you because you have **not** previously submitted a proof of claim form as part of the Receivership or Bankruptcy Proceedings.*

If you are represented by Tyler Cooper & Alcorn, LLP, OR you submitted a proof of claim form as part of the Receivership Proceeding or in the Bankruptcy Proceeding relating to your investment in Partners and had some portion of your claim allowed, that prior claim will govern your recovery in this GGK/AMEX-TB Settlement.

IN EITHER CASE, DO NOT CONTINUE WITH THIS FORM AND DO NOT SUBMIT A CLASS PROOF OF CLAIM.

CLASS PROOF OF CLAIM FORM

PART I - CLAIMANT CONTACT INFORMATION (1-6):

- 1. Name of Claimant: _____
- 2. Name of Person Submitting Form (if different from Claimant): _____
- 3. Name and Address Where Notices Should Be Sent:

- 4. Telephone No: _____
- 5. Email Address: _____

6. Claim Status.

£ Check box if you or anyone else has previously filed a Claim Form relating to your Claim and had some portion of your claim allowed. **If so, do NOT submit this Class Proof of Claim Form.**

£ Check box if the address differs from the address on the envelope sent to you by the Receiver.

PART II - CLAIM INFORMATION (1-5):

- 1. Total amount you believe you are owed: \$ _____, as of (date) _____
- 2. Which entity owes you this money?

 LANCER PARTNERS, L.P. LANCER MANAGEMENT GROUP II, LLC
 LSPV, LLC
- 3. Are you or were you an investor in the entity checked in Number 2? Yes No
- 4. Did you request a redemption of any portion of your investment? Yes No
(If yes, attach copies of all redemption requests)
- 5. Please complete Schedule A and the Questionnaire after carefully reviewing the Instructions.

Providing false, misleading or incomplete information or documentation will delay any disbursement from this Class Settlement and could jeopardize your right to a distribution.

PART III - SCHEDULES: ALL CLAIMANTS MUST COMPLETE SCHEDULE A. Your claim may not be considered if you do not complete Schedule A on the following page.

**SCHEDULE A
 INVESTMENT HISTORY**

(Use additional sheets as necessary)

Name of Claimant: _____

Name of Fund(s): _____

Date of each investment made, redemption requested or payment received (mo/day/year)	Amount of each investment in Partners (\$ amount)	Amount of each redemption requested from Partners (\$ amount or % of investment)	Amount of each payment received from Partners (\$ amount)	Method of payment made/received from/to Partners (e.g., check, wire transfer)	Have you enclosed with your Class Proof of Claim Form documents reflecting or relating to this transaction? (Yes or No)
TOTAL:				N/A	N/A

PART IV - QUESTIONNAIRE (1-7):

Before completing your Class Proof of Claim Form, please read the Class Proof of Claim Instructions provided to you along with this Class Proof of Claim Form.

Providing false, misleading or incomplete information or documentation will delay any disbursement from this Class Settlement and could jeopardize your right to a distribution.

Section I — Affiliations and Related Parties

Check the appropriate box for each question. If the answer to any question is yes, please explain in the space provided and attach additional sheets as necessary.

1. **Yes** **No** Are you an affiliate or related in any way to any of the Receivership Entities, Lancer Partners, L.P., Michael Lauer, any Defendant, or any Released Person? If yes, explain:

2. **Yes** **No** Are you a present or former officer, director, employee or agent of any of the Receivership Entities, Lancer Partners, L.P., Michael Lauer, any Defendant, or any Released Person? If yes, explain, including relevant dates:

3. **Yes** **No** Are you the legal representative, heir, successor, or assignee of any of the Receivership Entities, Lancer Partners, L.P., Michael Lauer, any Defendant, or any Released Person? If yes, explain:

Section II— Relationship of Claimant to the Funds

Check the appropriate box for each question, and supply additional information as requested.

4. **Yes** **No** Did you invest moneys directly into Partners?

5. **Yes** **No** Did you invest funds indirectly into Partners through another person or entity? (If Yes, please state the name of the person or entity through which your funds were invested in Partners, and provide the contact information sought below.)

Person or entity through which funds were invested: _____

Contact Person: _____

Address: _____

Telephone No: _____

E-mail address: _____

Fax No: _____

Section III - Identification of Actual Beneficial Ownership of Funds Invested

Check the appropriate box for each question, and supply additional information as requested.

6. **Yes** **No** Are you the actual beneficial owner of *all* of the funds that you invested in Partners? *(If No, please attach a list of all Sub-Investors whose funds you invested in Partners and, for each Sub-Investor: (i) provide current contact information; (ii) set forth the entire investment history of such Sub-Investor including all payments received from such Sub-Investor and all payments made to such Sub-Investor; and (iii) produce all documents in your possession relating to such Sub-Investor's investment in Partners. To the extent you were the Actual Beneficial Owner of some but not all of the funds that you invested in Partners, you should check "NO," and provide separate investment histories with respect to both the aggregate investment made by you and the component of such investment that comprises funds that you beneficially owned.)*

Section IV - Schedule A

7. Did you complete Schedule A? **Yes** **No**

Your Claim will not be considered unless you complete Schedule A.

Section V

If you are a Settlement Class Member and you, or someone acting on your behalf, does not submit a timely request for exclusion as explained in the Notice, and if the Court approves the GGK/AMEX-TB Settlement, you will be bound by the terms of any judgment that the Court enters. You will be bound by the judgment whether or not you submit a Class Proof of Claim Form and Release. The judgment enjoins the filing or continued prosecution of the Released Claims against GGK and AMEX-TB. It also releases the GGK and AMEX-TB Released Claims against the Released Plaintiffs.

PART V - CERTIFICATION

I, the undersigned, hereby certify, under penalty of perjury, that all of the information provided in this Class Proof of Claim Form, including the Questionnaire and all Schedules and attachments to the Class Proof of Claim Form, is true and correct and that the undersigned is authorized to make this Claim. By initialing each item below, I specifically certify that:

		Initial
1.	I submit to the jurisdiction of the United States District Court for the Southern District of Florida ("the Court"), for purposes of further inquiry with respect to this Class Proof of Claim under the Federal Rules of Civil Procedure, and for purposes of enforcing my release of all of the Released Claims against all of the Released Persons as provided by the GGK/AMEX-TB Settlement, and agree to be bound by and subject to the terms of the judgments and order of that Court in connection with the GGK/AMEX-TB Settlement in the Action <i>Bruhl, et al. v. PricewaterhouseCoopers International, Ltd.</i> , 03-23044-CIV-MARRA.	_____
2.	I have read and am familiar with the Notice of Pendency and Proposed Partial Settlement of Class Action ("Notice") to which this Class Proof of Claim Form relates. I understand and agree that this Class Proof of Claim Form will be processed and will be allowed, if at all, in accordance with the procedures set forth in the Notice.	_____
3.	I agree and understand that if the proposed GGK/AMEX-TB Settlement is approved by the Court and becomes effective, all Released Claims as defined in the Notice will be released, discharged and extinguished forever as against all Released Persons. I hereby warrant and represent that I have not assigned or transferred, voluntarily or involuntarily, any Released Claims or any part or portion thereof.	_____

Signed, under penalty of perjury, **this** ____ **day of** _____, **2008.**

Signature: _____

Print Name: _____

Name of Claimant: _____

Relationship to Claimant(Title): _____

[Sign and print your name, the name of the Claimant on whose behalf you are submitting this Claim and your relationship to the Claimant. If you are signing on behalf of the Claimant, state the basis for your authorization to sign on behalf of claimant, and attach any power of attorney or other relevant authorization.]

THIS CLASS PROOF OF CLAIM FORM IS TO BE SUBMITTED TO THE RECEIVER - DO NOT FILE WITH COURT

<p>SEND CLASS PROOF OF CLAIM FORM TO: Address for mail or overnight delivery: Craig Rasile, Esq. Hunton & Williams LLP 1111 Brickell Avenue, Suite 2500 Miami, Florida 33131 USA (305) 810-2500</p>	<p>THIS SPACE IS FOR RECEIVER'S USE ONLY: Claim No. Number of pages attached:</p>
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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF FLORIDA	
<p>JOHN BRUHL, KEITH ROTMAN and SCOTT MALTZ, individually and on behalf of all others similarly situated,</p> <p style="text-align: center;">Plaintiffs,</p> <p>vs.</p> <p>PRICEWATERHOUSECOOPERS INTERNATIONAL LIMITED, PRICEWATERHOUSECOOPERS (NETHERLANDS ANTILLES), THE CITCO GROUP LIMITED, CITCO FUND SERVICES (CURACAO), N.V., KIERAN CONROY, DECLAN QUILLIGAN, ANTHONY J. STOCKS, JOHN M.S. VERHOOREN, JOHN W. BENDALL, JR., RICHARD GEIST, INTERNATIONAL FUND SERVICES (IRELAND) LIMITED, BANC OF AMERICA SECURITIES, LLC, and GOLDSTEIN GOLUB KESSLER LLP, and AMERICAN EXPRESS TAX AND BUSINESS SERVICES,</p> <p style="text-align: center;">Defendants.</p>	<p>Case No. 03-23044-CIV-MARRA</p>
CLASS ACTION PROOF OF CLAIM INSTRUCTIONS (GGK/AMEX-TB SETTLEMENT PROCEEDS)	

1. Where to File Class Proof of Claim Form.

This form must be completed in accordance with the instructions below and submitted to Marty Steinberg, Esq., Receiver, c/o Craig Rasile, Esq. at Hunton & Williams LLP, 1111 Brickell Avenue, Suite 2500, Miami, FL 33131. Do not file your claim form with the court.

2. Deadline for Filing Class Proof of Claim.

The deadline for this Class Proof of Claim Form is **January 20, 2009**. If your Class Proof of Claim Form is not postmarked for mailing, or the Receiver does not *receive* your completed Class Proof of Claim Form, *on or before January 20, 2009*, your claim will be considered untimely and may be disallowed.

3. Who Should File a Claim:

a. Only Investors in Lancer Partners, L.P. ("Partners") who (1) DID NOT PREVIOUSLY FILE A CLAIM in the Receivership or Bankruptcy Proceedings relating to their investment in Partners AND (2) who are NOT represented by Tyler Cooper & Alcorn, LLP, **should file this Class Proof of Claim Form. If you believe that you invested funds with Partners and you suffered financial injury as a result of your investment in Partners and you did not previously file a claim and have some portion of your claim allowed, then you should complete and timely submit the attached Class Proof of Claim Form to the Receiver. However, if you are represented by Tyler Cooper & Alcorn, LLP, you do not need to submit the attached Class Proof of Claim Form to the Receiver. Please complete Schedule A to the Class Proof of Claim Form and attach appropriate supporting documents.**

b. Please note that this Class Proof of Claim Form relates solely to the GGK/AMEX-TB Settlement Proceeds. By filing the attached claim, you are NOT deemed to have filed a claim in the main Receivership Proceeding. This Class Proof of Claim Form does not in any way revive, cure or otherwise impact your failure to file a claim in the Receivership or Bankruptcy Proceedings.

4. Who should NOT file a Claim:

a. If you previously filed a claim in the Receivership or Bankruptcy Proceedings relating to your investment in the Funds and had some portion of that claim allowed, you should NOT file a claim now. Your prior claim will determine your recovery from the GGK/AMEX-TB Settlement Proceeds.

b. If you are or were an investor or creditor of Lancer Offshore, Inc. or Omnifund, Ltd, you should NOT file a claim now, unless you also had an investment in Partners, and did not previously file a claim for that investment.

5. Information and Documentation to be Provided by Claimant.

Each item of information and documentation requested in this Class Proof of Claim Form will be used by the Receiver in determining each Claimant's eligibility to participate in the distribution of proceeds from the GGK/AMEX-TB Settlement in the case styled *Bruhl, et al. v. PricewaterhouseCoopers International, Ltd., et al.* Case No. 03-23044-CIV-MARRA (the "Action") currently pending in the United States District Court for the Southern District of Florida (the "GGK/AMEX-TB Settlement Proceeds"). Please be as detailed and complete as possible with regard to submissions and accounts attached to this form, as it may affect both your eligibility to participate and the amount of your Allowed Claim. ***Providing false, misleading or incomplete information or documentation will delay any disbursement from this Settlement and could jeopardize your right to a distribution.***

6. DEFINITIONS

a. "You" or "Your"

The terms "you" or "your," contained in the Class Proof of Claim Form, refer to the Claimant on whose behalf the Class Proof of Claim Form is being submitted.

b. "Receivership Entities"

The term "Receivership Entities" means any or all of the following: Lancer Management Group, LLC, Lancer Management Group II, LLC, Lancer Offshore, Inc., The Omnifund, Ltd., LSPV, Inc., LSPV, LLC, Alpha Omega Group, Inc., CLR Associates, LLC, and G.H. Associates, LLC.

c. "Settlement Class Member"

The term "Settlement Class Member" means all persons or entities that purchased or held shares and/or interests in Partners during the Class Period (September 9, 1997 through, and including, July 8, 2003) and were damaged thereby.

Excluded from the Settlement Class are: (1) defendants in the Action, defendants in the action captioned *Lancer Partners, L.P. v. Goldstein Golub Kessler LLP et al*, Case No. 06-01478-JKO (the "Partners Action") and defendants in the action captioned *The Pension Committee of the University of Montreal Pension Plan, et al. v. Banc of America Securities, LLC, et al.*, Case No. 05-CIV-09016 (S.D.N.Y.) (the "Group Action"); (2) the Released Persons; (3) any putative Settlement Class Member who excludes himself from the Settlement Class by filing a timely request for exclusion in accordance with the requirements set forth in the

Notice; (4) plaintiffs in the Group Action; (5) Michael Lauer; and (6) any of the Receivership Entities or their former employees.

d. “Represented Investor”

The term “Represented Investor” means all persons or entities that purchased or held shares and/or interests in Partners during the Class Period and were damaged thereby and are represented by Tyler Cooper & Alcorn, LLP.

e. “Defendant”

The term “Defendant” or “Defendants” means the following: PricewaterhouseCoopers International Ltd. (“PwC IL”); PricewaterhouseCoopers (Netherlands Antilles) (“PwC NA”); The Citco Group Limited; Citco Fund Services (Curacao), N.V.; Kieran Conroy; Declan Quilligan; Anthony J. Stocks; John M.S. Verhooren; John W. Bendall, Jr.; Richard Geist; International Fund Services (Ireland) Limited; Goldstein Golub Kessler LLP (“GGK”); and American Express Tax and Business Services, Inc. n/k/a RSM McGladrey, Inc. (“AMEX-TB”).

f. “Bankruptcy Proceeding”

The term “Bankruptcy Proceeding” means the proceeding captioned, In re Lancer Partners L.P., No. 03-50492 that was filed in the United States Bankruptcy Court, District of Connecticut, and ultimately transferred to the United States Bankruptcy Court for the Southern District of Florida, Case No. 06-11721-BKC-JKO.

g. “Released Claims”

The term “Released Claims” means all claims, demands, rights, duties, remedies, liabilities and causes of action of every nature and description whatsoever, known or unknown, suspected or unsuspected, whether based on federal, state, local, statutory or common law or any other law, rule or regulation of any jurisdiction, that have been or could have been asserted by Co-Lead Plaintiffs or Settlement Class Members, whether in their own name or indirectly through the Receiver or any other person, in the Action, the Group Action, the Partners Action, the Bankruptcy Proceeding or in any other action, whether directly, indirectly, representatively or in any other capacity, against the Released Persons arising out of or in any way related to professional services rendered by the Released Persons for the Lancer Entities. The release of Released Claims by the Releasers shall be a waiver and relinquishment, to the fullest extent permitted by law, of all provisions, laws and rules limiting relinquishment of unknown or unsuspected claims, including the provisions, rights and benefits of Section 1542 of the California Civil Code, which provides:

“A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR”

and any and all provisions, rights and benefits of any similar statute or common law rule of any other jurisdiction.

h. “Released Persons”

The term “Released Person(s)” means GGK and AMEX-TB, and each of their insurance carriers (including, but not limited to, AIU Insurance Company, Lloyds of London, Executive Risk Indemnity, Inc. and Liberty Mutual Insurance Company), predecessors, successors (including RSM McGladrey, Inc.), affiliates, and each of their current and former partners, principals, directors, officers, employees, agents, representatives, or others acting on their behalf.

i. “Releasers”

The term “Releasers” means Plaintiffs, the Receiver individually and in his capacity as receiver on behalf of the Lancer Entities, Represented Investors, Settlement Class representatives, Settlement Class Members, on behalf of themselves and each of their respective predecessors, successors, parents, subsidiaries, affiliates, custodians, agents, assigns, representatives, heirs, executors, trustees, administrators, and any other person or entity they represent having any legal or beneficial interest in Partners.

7. Details Regarding Investments and Returns — Schedule A.

If your claim relates to an investment in Partners, you must complete Schedule A according to the instructions provided. Use additional sheets as necessary. Only include in Schedule A all monies actually transferred or received, directly or indirectly, to or from Partners. This includes distributions and/or redemptions received by you, and principal returned. Your Schedule A should **not** include undistributed profits or rollovers of undistributed profits.

FAILURE TO IDENTIFY ALL MONIES RECEIVED BY YOU IN CONNECTION WITH YOUR INVESTMENT MAY RESULT IN FORFEITURE OF YOUR ENTIRE CLAIM.

8. Supporting Documents Relating to Investment or Debt.

You must attach to the Class Proof of Claim Form all documents that support your claim. These documents must show the amount and dates of funds invested by you, and the amounts and dates of each payment received by you or on your behalf from any Receivership Entity. (For example, you may want to attach copies of cancelled checks (front and back), carbon checks, wire transfer instructions, wire transfer confirmations, money orders, bank statements, itemized account statements, etc.) If documents are not available, attach an explanation as to why they are not available.

Please sequentially label all documents that you produce to the Receiver with your Claim to ensure that both you and the Receiver have the same record of documents received. The Receiver recommends that you label on the bottom right hand corner of each document using your initials and beginning with the number 001 (e.g., for John Q. Smith, the first page of the documents would be labeled “JQS001” the second page “JQS002” and so on). Labeling by hand is acceptable.

DO NOT SEND ORIGINAL DOCUMENTS OTHER THAN YOUR ORIGINAL EXECUTED CLASS PROOF OF CLAIM FORM.

9. Supporting Documents Relating to Beneficial Ownership of Funds Invested.

The Receiver requires that all Persons submitting a Class Proof of Claim Form identify and provide supporting documentation verifying the source and Actual Beneficial Owner of the funds invested. To the extent that any portion of the funds invested by you are beneficially owned by some Person other than yourself, you must so indicate and provide the Receiver with contact information for each such Person, describe the relationship between you and each such Person, and provide all documents relevant for each such Person holding a beneficial interest in your investment in Partners with respect to which you are making a Claim, and current contact information for each such Person. For example, if your investment constitutes a pooling of funds that you received from others, you must so indicate and provide the information required in this instruction.

10. Questions Relating to Credits.

By signing and filing this Class Proof of Claim Form, you are stating under oath that you have given the Receivership Entities and Partners credit for ALL payments received from any Receivership Entity, Partners, or any other third-party.

11. No Blank Answers.

If a particular item does not apply to you specifically, write "not applicable." If you do not know the answer to a particular item, write "not known." ***Do not leave a question blank. Use additional pages as necessary to provide complete responses.***

12. Signatures — Legal Authority to Submit Claim.

The Class Proof of Claim Form must be signed and dated by the Claimant, or a duly authorized officer or legal representative in the space provided on the final page. To the extent that the signatory is authorized pursuant to a power of attorney or court appointment, documentation of such authority must be provided.

13. Independent Verification of Claims — Requests for Supplemental Information.

All Claims are subject to verification by the Receiver. It is important to provide complete and accurate information to facilitate this effort. Claimants may be asked to supply additional information to complete this process. Claims will not be considered for payment until they have been verified. The Receiver reserves the right to object to claims on any grounds, including without limitation, insufficient documentation.

14. Acknowledgement of Filing Class Proof of Claim.

To receive an acknowledgement of the receipt of your Claim, enclose a stamped, self-addressed envelope or postcard with your Class Proof of Claim Form.

15. Communications with Receiver.

Any questions about this form or process (including supporting documentation) should be made by e-mail to lancer@hunton.com or in writing to Craig Rasile, Esq., Hunton & Williams LLP, 1111 Brickell Avenue, Suite 2500, Miami, FL 33131. If you have information that you believe may be helpful to the Receiver, the SEC or any other law enforcement agencies, we encourage you to contact the Receiver at the above e-mail address.

16. Cooperation with Law Enforcement Authorities.

Failure to cooperate with law enforcement authorities in the United States, the United Kingdom, or any other country investigating possible unlawful activity relating to the Receivership Entities, Lancer Partners L.P. and/or Michael Lauer may result in your disqualification from participation in the distribution of Litigation Proceeds.

17. Certification as to Truthfulness.

Each Person completing a Class Proof of Claim Form is required to certify, under penalty of perjury, that all of the information contained in the Class Proof of Claim Form is correct, to the best of such Person's knowledge, and that such Person is authorized by the Claimant to submit the Class Proof of Claim Form on the Claimant's behalf.

18. Requests for Additional Information or Documentation.

The Receiver may require additional information or documentation. By submitting a Class Proof of Claim Form, each Claimant agrees to cooperate with the Receiver in these requests.

Failure to provide all such requested information or documentation may result in delays in the claims process or the partial or complete disqualification of your claim.