

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

(PwC 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 (the "PwC Settlement") concerning Lancer Offshore, Inc. and Omnifund, Ltd. (collectively "the Funds").

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 PwC 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 submitted a proof of claim form as part of the Receivership Proceeding or in the Bankruptcy Proceeding relating to your investment in the Funds and had some portion of your claim allowed, that prior claim will govern your recovery in this PwC Settlement.

**DO NOT CONTINUE WITH THIS FORM AND DO NOT SUBMIT A
CLASS PROOF OF CLAIM.**

**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 the Funds (\$ amount)	Amount of each redemption requested from the Funds (\$ amount or % of investment)	Amount of each payment received from the Funds (\$ amount)	Method of payment made/received from/to the Funds (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 the Funds?

5. **Yes** **No** Did you invest funds indirectly into the Funds through another person or entity? (If Yes, please state the name of the person or entity through which your funds were invested in the Funds, 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 the Funds? *(If No, please attach a list of all Sub-Investors whose funds you invested in the Funds 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 the Funds. To the extent you were the Actual Beneficial Owner of some but not all of the funds that you invested in the Funds, 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 PwC 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 PwC NA and PwC IL and the other Released Persons. It also releases the PwC 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, 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 Class action Settlement, and agree to be bound by and subject to the terms of the judgments and order of that Court in connection with the PwC 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 PwC 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

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

THIS SPACE IS FOR RECEIVER'S USE ONLY:

Claim No.

Number of pages attached:

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, and GOLDSTEIN GOLUB KESSLER LLP, and
AMERICAN EXPRESS TAX AND BUSINESS SERVICES,
Defendants.

Case No. 03-23044-CIV-MARRA

CLASS ACTION PROOF OF CLAIM INSTRUCTIONS

(PwC 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 Offshore, Inc., or Omnifund, Ltd., who DID NOT PREVIOUSLY FILE A CLAIM in the Receivership or Bankruptcy Proceedings relating to their investment in the Funds should file this Class Proof of Claim Form.* If you believe that you invested funds directly with Lancer Offshore, Inc., and/or Omnifund, Ltd. (together the "Funds"), and you suffered financial injury as a result of your investment in the Funds 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. 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 PwC 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 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 PwC Settlement Proceeds.

b. If you are or were an investor or creditor of Lancer Partners, you should NOT file a claim now, unless you also had an investment in Lancer Offshore, Inc., or Omnifund, Ltd., 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 PwC Settlement in the case styled *Bruhl, et al. v. PricewaterhouseCoopers International, Ltd., et al.* Case No. 03-23044-CIV-MARRA currently pending in the United States District Court for the Southern District of Florida (the "PwC 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

2. 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 the Funds during the Class Period (September 3, 1998 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 *Court-Appointed Receiver of Lancer Offshore, Inc. and The OmniFund, Ltd v. PricewaterhouseCoopers, N.A. et al*, Case No. 04-23023-CIV-MARRA (the "Receiver 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.) ("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) Lauer; and (6) any of the Lancer Entities or their former employees.

d. "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; and American Express Tax and Business Services.

e. “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 in the Action, the Group Action, the Receiver Action 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 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. The PwC Member Network or Connected Firms are express third-party beneficiaries of this release. The Released Persons do not include, and the Releases granted to the Released Persons shall not extend to, any defendant in the Group Action, the Action or any other action that already has been commenced by the Receiver other than PwC NA, PwC IL and Andre Steffen, Gino Nivillac and Lillian Garcia.

f. “Released Person”

The term “Released Person(s)” means PwC NA, PwC IL, and all other firms that participate in the network of firms connected through membership or otherwise in PwC IL (the “PwC Member Network or Connected Firms”), and each of their current and former partners, principals, directors, officers, employees, agents, representatives, or others acting on their behalf, including, but not limited to, Andre Steffen, Gino Nivillac and Liliana Garcia.

g. “Releasers”

The term “Releasers” means Plaintiffs, the Receiver individually and in his capacity as receiver on behalf of the Lancer Entities, 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 shares of the Funds.

7. Details Regarding Investments and Returns — Schedule A.

If your claim relates to an investment in one of the Funds, 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 the Funds. 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 the Funds 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 Entity credit for ALL payments received from any Receivership Entity 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.

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.