

EXHIBIT 5

IN THE COURT OF COMMON PLEAS

COUNTY OF CHARLESTON

ROBERT SHEALY, JOE ANN BRANDT, and
 CHARLOTTE BEERS, individually and on behalf
 of all others similarly situated,

Plaintiff(s)

vs.

DIXON HUGHES, PLLC, JAN WARING-
 WOODS, CHRISTA M. DUNN, and BENJAMIN
 NEWTON,

Defendant(s)

(Please Print)

Submitted By: James M. Griffin

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NOTE: The cover sheet and information contained herein neither replaces nor supplements the filing and service of pleadings or other papers as required by law. This form is required for the use of the Clerk of Court for the purpose of docketing. It must be filled out completely, signed, and dated. A copy of this cover sheet must be served on the defendant(s) along with the Summons and Complaint.

DOCKETING INFORMATION (Check all that apply)

*If Action is Judgment/Settlement do not complete

- ☒ JURY TRIAL demanded in complaint. ☐ NON-JURY TRIAL demanded in complaint.
☐ This case is subject to ARBITRATION pursuant to the Court Annexed Alternative Dispute Resolution Rules.
☒ This case is subject to MEDIATION pursuant to the Court Annexed Alternative Dispute Resolution Rules.
☐ This case is exempt from ADR. (Proof of ADR/Exemption Attached)

NATURE OF ACTION (Check One Box Below)

- | | | | |
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| Contracts
<input type="checkbox"/> Constructions (100)
<input type="checkbox"/> Debt Collection (110)
<input type="checkbox"/> Employment (120)
<input type="checkbox"/> General (130)
<input type="checkbox"/> Breach of Contract (140)
<input type="checkbox"/> Other (199) | Torts - Professional Malpractice
<input type="checkbox"/> Dental Malpractice (200)
<input type="checkbox"/> Legal Malpractice (210)
<input type="checkbox"/> Medical Malpractice (220)
Previous Notice of Intent Case #
20____-CP-_____
<input type="checkbox"/> Notice/ File Med Mal (230)
<input type="checkbox"/> Other (299) | Torts - Personal Injury
<input type="checkbox"/> Assault/Slander/Libel (300)
<input type="checkbox"/> Conversion (310)
<input type="checkbox"/> Motor Vehicle Accident (320)
<input type="checkbox"/> Premises Liability (330)
<input type="checkbox"/> Products Liability (340)
<input type="checkbox"/> Personal Injury (350)
<input type="checkbox"/> Wrongful Death (360)
<input checked="" type="checkbox"/> Other (399) | Real Property
<input type="checkbox"/> Claim & Delivery (400)
<input type="checkbox"/> Condemnation (410)
<input type="checkbox"/> Foreclosure (420)
<input type="checkbox"/> Mechanic's Lien (430)
<input type="checkbox"/> Partition (440)
<input type="checkbox"/> Possession (450)
<input type="checkbox"/> Building Code Violation (460)
<input type="checkbox"/> Other (499) |
| Inmate Petitions
<input type="checkbox"/> PCR (500)
<input type="checkbox"/> Mandamus (520)
<input type="checkbox"/> Habeas Corpus (530)
<input type="checkbox"/> Other (599) | Judgments/Settlements
<input type="checkbox"/> Death Settlement (700)
<input type="checkbox"/> Foreign Judgment (710)
<input type="checkbox"/> Magistrate's Judgment (720)
<input type="checkbox"/> Minor Settlement (730)
<input type="checkbox"/> Transcript Judgment (740)
<input type="checkbox"/> Lis Pendens (750)
<input type="checkbox"/> Transfer of Structured Settlement Payment Rights Application (760)
<input type="checkbox"/> Other (799) | Administrative Law/Relief
<input type="checkbox"/> Reinstate Driver's License (800)
<input type="checkbox"/> Judicial Review (810)
<input type="checkbox"/> Relief (820)
<input type="checkbox"/> Permanent Injunction (830)
<input type="checkbox"/> Forfeiture-Petition (840)
<input type="checkbox"/> Forfeiture-Consent Order (850)
<input type="checkbox"/> Other (899) | Appeals
<input type="checkbox"/> Arbitration (900)
<input type="checkbox"/> Magistrate-Civil (910)
<input type="checkbox"/> Magistrate-Criminal (920)
<input type="checkbox"/> Municipal (930)
<input type="checkbox"/> Probate Court (940)
<input type="checkbox"/> SCDOT (950)
<input type="checkbox"/> Worker's Comp (960)
<input type="checkbox"/> Zoning Board (970)
<input type="checkbox"/> Public Service Commission (990)
<input type="checkbox"/> Employment Security Comm (991)
<input type="checkbox"/> Other (999) |
| Special/Complex /Other
<input type="checkbox"/> Environmental (600)
<input type="checkbox"/> Automobile Arb. (610)
<input type="checkbox"/> Medical (620)
<input type="checkbox"/> Pharmaceuticals (630)
<input type="checkbox"/> Unfair Trade Practices (640)
<input type="checkbox"/> Out-of State Depositions (650) | | | |



Other (699)



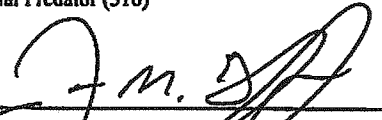
Motion to Quash Subpoena in
an Out-of-County Action (660)



Sexual Predator (510)

2:10-cv-00714-DCN Date Filed 03/19/10 Entry Number 1-5 Page 3 of 22

Submitting Party Signature:



Date: 2-19-2010

Note: Frivolous civil proceedings may be subject to sanctions pursuant to SCRCP, Rule 11, and the South Carolina Frivolous Civil Proceedings Sanctions Act, S.C. Code Ann. §15-36-10 et. seq.

Allendale, Anderson, Beaufort, Colleton, Florence, Greenville, Hampton, Horry,
Jasper, Lexington, Pickens (Family Court Only), Richland, Union and York

SUPREME COURT RULES REQUIRE THE SUBMISSION OF ALL CIVIL CASES TO AN ALTERNATIVE DISPUTE RESOLUTION PROCESS, UNLESS OTHERWISE EXEMPT.

You are required to take the following action(s):

1. The parties shall select a neutral and file a "Proof of ADR" form on or by the 210th day of the filing of this action. If the parties have not selected a neutral within 210 days, the Clerk of Court shall then appoint a primary and secondary mediator from the current roster on a rotating basis from among those mediators agreeing to accept cases in the county in which the action has been filed.
2. The initial ADR conference must be held within 300 days after the filing of the action.
3. Pre-suit medical malpractice mediations required by S.C. Code §15-79-125 shall be held not later than 120 days after all defendants are served with the "Notice of Intent to File Suit" or as the court directs. (Medical malpractice mediation is mandatory statewide.)
4. Cases are exempt from ADR only upon the following grounds:
 - a. Special proceeding, or actions seeking extraordinary relief such as mandamus, habeas corpus, or prohibition;
 - b. Requests for temporary relief;
 - c. Appeals
 - d. Post Conviction relief matters;
 - e. Contempt of Court proceedings;
 - f. Forfeiture proceedings brought by governmental entities;
 - g. Mortgage foreclosures; and
 - h. Cases that have been previously subjected to an ADR conference, unless otherwise required by Rule 3 or by statute.
5. In cases not subject to ADR, the Chief Judge for Administrative Purposes, upon the motion of the court or of any party, may order a case to mediation.
6. Motion of a party to be exempt from payment of neutral fees due to indigency should be filed with the Court within ten (10) days after the ADR conference has been concluded.

**Please Note: You must comply with the Supreme Court Rules regarding ADR.
Failure to do so may affect your case or may result in sanctions.**

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
COUNTY OF CHARLESTON) NINTH JUDICIAL CIRCUIT

ROBERT SHEALY, JOE ANN
BRANDT, and CHARLOTTE
BEERS, individually and on
behalf of all others similarly
situated,

Plaintiffs,

v.

DIXON HUGHES, PLLC,
JAN WARING-WOODS,
CHRISTA M. DUNN, and
BENJAMIN NEWTON

Defendants.

**CLASS
COMPLAINT
(Jury Trial Demanded)**

FILED
2010 FEB 19 PM 3:20
JULIE J. ARMSTRONG
CLERK OF COURT

INTRODUCTION

1. Plaintiffs Robert Shealy, Joe Ann Brandt and Charlotte Beers bring this Class Action on behalf of themselves and all other similarly situated persons and/or business entities ("Class Members") against Defendants to recover financial losses resulting from an elaborate Ponzi scheme orchestrated by Albert E. Parish ("Parish") in combination with a number of other persons including attorneys, accountants, investment advisory firms and their members and their employees, Defendants herein, and others.
2. To effectuate this scheme to defraud, Parish in combination with his attorney created Parish Economics LLC and Summerville Hard Assets LLC, South Carolina limited liability companies ("Parish Economics") in which Parish was the managing member

and the other members of Parish Economics consisted of Plaintiffs and Class Members who invested money in various pools or funds operated by Parish.

3. As managing member of Parish Economics, and the person in whom Plaintiffs and Class Members entrusted their investment dollars, Parish owed a fiduciary duty to restrain from wasting, misappropriating, usurping, commingling and otherwise mismanaging the money invested by Plaintiffs and Class Members in Parish Economics.
4. Parish violated his fiduciary duties to Plaintiffs and Class Members by wasting, misappropriating, usurping, commingling and mismanaging the money invested by Plaintiffs and Class Members and otherwise using Plaintiffs' and Class Members' funds in Parish Economics for his own personal use.
5. In order to conceal and cover up Parish continuous and repeated violations of his fiduciary duties owed to Plaintiffs and Class Members, Parish in concert with Defendants and others, falsely represented the investment returns from the various pools or funds, as well as the allocation of income from the pools or funds to individual accounts of Plaintiffs and Class Members.
6. For example, Parish falsely represented annual returns ranging from 32 percent to 42 percent dating back to 1986 in investment pools and caused false and fraudulent monthly account statements to be prepared and sent to Plaintiffs and Class Members containing these false and fictitious returns.
7. Parish also caused false and fraudulent year end tax forms (form K-1) reporting bogus investment gains to be prepared and sent to Plaintiffs, Class Members and the Internal Revenue Service.

8. Parish, in combination with others undertook steps to provide comfort and assurances to investors that the returns being reported were legitimate and that the funds in the investment pools were properly administered and allocated in order to conceal his misappropriation and mismanagement of Plaintiffs' and Class Members' funds placed in Parish Economics.
9. For example, in August 2005 Parish and his attorney agreed to, and did, meet with Plaintiff Brandt and other investors and provided false assurances about the propriety and legality of the various investment pools.
10. Then beginning in or about October, 2006 Defendant DIXON HUGHES entered into an agreement by and through WOODS, DUNN and NEWTON as agents, employees and members of Defendant DIXON HUGHES PLLC with Parish to provide and did in fact provide a report for the specific purpose of comforting and assuring Plaintiffs and Class Members (the "Comfort Report").
11. Defendants further agreed with Parish to provide and did provide false and misleading information in the Comfort Report. Significantly, the Comfort Report states, "We recomputed the allocation of investment earnings to individual participant accounts...Investment earnings provided by Parish Economics were recalculated *based on brokerage statements received* for the Stock Fund and Futures Fund...Investment earnings were recalculated *based on brokerage statements received* without exception." (emphasis added).
12. However, Defendants never were provided brokerage statements for the Stock Fund, Futures Fund, or other investment pools, nor did Defendants recompute the allocation of investment earnings based on brokerage statements as represented.

13. The only statements Defendants were provided were generated by Parish, not an outside brokerage firm, and these statements only summarized imaginary account balances. These statements did not identify any underlying stock or mutual fund holdings and therefore could not fairly be described as “brokerage statements.”
14. The Comfort Report was posted on Parish’s website for viewing by Plaintiffs and Class Members beginning February 22, 2007.
15. Defendants knew the Comfort Report would be distributed electronically to Plaintiffs, Class Members and others.
16. Following the posting of the Comfort Report, Parish was able to continue misappropriating, wasting and mismanaging Plaintiffs and Class Members investment funds. Parish was also able to continue soliciting additional funds and did in fact receive more than One Million (\$1,000,000.00) in additional funds into one or more of the investment pools.
17. Defendants, by their words and actions, joined in the conspiracy with Parish and others (the “Parish Conspiracy”) to provide false and misleading information and assurances to Plaintiffs and Class Members in order to prevent Plaintiff and Class Members from discovering the existence of Parish’s Ponzi scheme and his continuous and repeated violations of the fiduciary duties owed to Plaintiffs and Class Members.
18. Although Defendants did not join the Parish conspiracy until October 2006, Defendants are liable to Plaintiffs and Class Members for all acts previously and subsequently done in furtherance of the conspiracy.

PARTIES

19. Plaintiff ROBERT SHEALY is a citizen and resident of Charleston County, South Carolina. Plaintiff SHEALY invested Two Hundred and Sixty-Six Thousand (\$266,000.00) with Parish Economics and Parish through SHEALY'S IRA account in September 2006. As of February 22, 2007, SHEALY'S reported account balance was at least Three Hundred Thousand (\$300,000.00), but the true and correct value of Plaintiff SHEALY'S membership interest in Parish Economics was less than Fifty Thousand (\$50,000.00).
20. Plaintiff JOE ANN BRANDT is a citizen and resident of the State of Georgia. Plaintiff BRANDT initially invested Three Hundred and Fifty Thousand (\$350,000.00) with Parish Economics and Parish in 2003. BRANDT subsequently withdrew One Hundred and Fifty Thousand (\$150,000.00). However, as of February 22, 2007, BRANDT'S reported account balance was at least Three Hundred and Ninety-Nine Thousand (\$399,000.000), but the true and correct value of Plaintiff BRANDT'S membership interest in Parish Economics was less than Forty Thousand (\$40,000.00).
21. Plaintiff CHARLOTTE BEERS is a citizen and resident of Charleston County, South Carolina. Plaintiff BEERS invested One Million and Four Hundred Thousand (\$1,400,000) with Parish Economics and Parish through BEERS' IRA account in or about April, 2006.
22. Defendant DIXON HUGHES is an accounting firm organized and existing under the laws of the State of North Carolina and has its principal South Carolina office in Charleston County.

23. Upon information and belief, Defendant JAN WARING-WOODS is a citizen and resident of Charleston County, South Carolina and at all times herein was employed by and acting within the scope of her employment with Defendant DIXON HUGHES.
24. Upon information and belief, Defendant CHRISTA M. DUNN is a citizen and resident of Berkeley County, South Carolina and at all times herein was employed by and acting within the scope of her employment with Defendant DIXON HUGHES.
25. Upon information and belief, Defendant BENJAMIN NEWTON is a citizen and resident of Charleston County, South Carolina and at all times herein was employed by and acting within the scope of his employment with Defendant DIXON HUGHES.

JURISDICTION AND VENUE

26. The individual Defendants are citizens and residents of the State of South Carolina and Defendant DIXON HUGHES maintains offices and does business in South Carolina and therefore all Defendants are subject to the general jurisdiction of this Court.
27. Venue is appropriate in Charleston County because one or more of the Defendants reside in Charleston County and Defendant DIXON HUGHES maintains its principal office in Charleston County.

CLASS ALLEGATIONS

28. Plaintiffs bring this action as a class action pursuant to South Carolina Rule of Civil Procedure 23, subsections (a) and (b)(3), on behalf of all those persons who were members of Parish Economics as a result of money invested in any of the investment

pools managed by Parish or had otherwise invested in one nor more investment pools operated by Parish and/or Parish Economics as of February 22, 2007

29. Excluded from the Class are the Defendants; subsidiaries and affiliates of the Defendants; the officers, directors and employees of Defendants and members of their immediate family, their legal representatives, heirs, successors or assigns and any entity in which any of the foregoing has a controlling interest; Parish and members of his immediate family; Parish Economics; employees of Parish Economics and members of their immediate family, their legal representatives, heirs, successors or assigns and any entity in which any of the foregoing has a controlling interest; Battery Wealth Management Inc. and their officers, directors and managing employees; Robert Pearlman and members of his law firm and immediate family members; and any other attorney, accountant, computer programmer or other professional that provided professional services to Parish and/or Parish Economics.
30. The members of the Class are so numerous and dispersed that joinder of all members is impracticable.
31. Record owners and other members of the Class may be identified from the records maintained by the Court Appointed Receiver for Parish Economics, Gregory S. Hayes.
32. Common questions of law and fact exist as to all members of the Class and predominate over any questions affecting solely individual members of the Class. Among questions of law and fact common to the Class are:
- a. Whether Plaintiffs and Class Members were members of Parish Economics,
 - b. Whether Parish owed a fiduciary duty to Plaintiffs and Class Members;

- c. Whether Parish violated any fiduciary duties owed to Plaintiffs and Class Members;
 - d. Whether Parish entered into a conspiracy, a combination with two or more persons for the purpose of concealing or covering up his violations of fiduciary duties to Plaintiffs and Class Members;
 - e. Whether Defendants subsequently joined the conspiracy with Parish for the purpose of injuring Plaintiffs and Class Members by providing false and misleading information and withholding material information from Plaintiffs and Class Members that would have revealed Parish's breach of fiduciary duties;
 - f. Whether civil conspirators are jointly liable for the acts of co-conspirators committed in furtherance of the conspiracy;
 - g. Whether a civil conspirator who is not a member of the conspiracy at the inception, but later joins the conspiracy is jointly liable for the acts of the other conspirators done in furtherance of the conspiracy; and
 - h. Whether Defendants are liable to Plaintiffs and Class Members for special damages resulting from the acts of Parish and other conspirators done in furtherance of the conspiracy since the inception of the conspiracy.
33. The claims of the Plaintiffs are typical of the claims of the members of the Class as they and members of the Class sustained financial losses arising out of the Parish Conspiracy.

34. Plaintiffs will fairly and adequately protect the interests of the members of the Class as Plaintiffs' claims are not antagonistic to the claims of the Class and there are no conflicts between Plaintiffs' claims and the Class Members' claims.
35. Plaintiffs have retained counsel competent and experienced in class action and securities litigation, who has extensive experience in prosecuting fraud and financial crimes cases as a federal prosecutor, is currently appointed as class counsel in related litigation arising out of the Parish Ponzi scheme and has previously been class counsel where settlements valued at more than Thirty Million (\$30,000,000.00) have been obtained.
36. The Class consists of account holders of more than Six Hundred (600) separate accounts. A class action is superior to other available methods for the fair and efficient adjudication of this controversy because joinder of all members of the Class is impracticable. Adjudication of the controversy through a class action will avoid the possibility of inconsistent and conflicting adjudications of the claims asserted herein. There will be no difficulty in the management of this action as a class action.

CIVIL CONSPIRACY CAUSE OF ACTION

37. Plaintiffs re-allege paragraphs 1 through 27 of the Complaint.
38. At all times relevant hereto, Parish, from his offices located in Charleston and Dorchester Counties, South Carolina, offered and sold membership interests in Parish Economics that allowed persons and organizations to invest in at least six types of investment contracts.
39. Four of the investment contracts are described as "informal pools of money" through which investors could invest in respectively, commodities and securities futures

products (the “Futures Pool”), bonds (the “Hedged Income Pool”), stocks (the “Stock Pool”), and hard assets such as expensive watches, jewelry and fine art (the “Hard Asset Pool”). The pools were managed by Parish Economics. The fifth fund was denoted as Summerville Hard Assets LLC (“Summerville”) and purports to invest in various hard assets such as jewelry and collectibles. The sixth fund was represented by loan agreements whereby investments provided money to Parish to invest without restrictions (“the Loan Pools”).

40. In order to conceal Parish’s misuse, misappropriation and mismanagement of funds invested by Plaintiffs and Class Members in the pools or funds managed by Parish Economics, Parish made false and misleading representations regarding the rate of returns for each of the various investment funds through statements posted on Parish’s website, direct mailings to investors and in telephone and wire communications with investors.
41. Parish grossly overstated the rates of return in these various funds to conceal from members of Parish Economics that the money invested in Parish Economics was used to support his extravagant lifestyle, to purchase dubious items of art work, antiques and jewelry and to redeem money to those investors who wished to liquidate all or a portion of their investment.
42. Prior to 2000, Parish had entered into agreements with other persons for the purpose of allowing Parish to continue his Ponzi scheme on a grand scale to the detriment of Plaintiffs and Class Members by concealing the true value of their investment/membership interests in Parish Economics and in the various pools or funds managed by Parish.

43. Parish also conspired with one or more attorneys who made false representations to Plaintiff Brandt and other Class Members regarding the legality and soundness of the investments in the various pools. One such attorney developed a life insurance structure that was touted by the attorney and Parish as some type of guarantee or protection against losses to the Class Members whereby Class Members could redeem their LLC membership in the event that Parish died. Another attorney, solely upon Parish's request and without compensation, falsely represented that the investments in the various funds were not required to be registered under South Carolina securities laws.
44. In October 2006 Parish entered into an agreement with Defendant DIXON HUGHES through its member WARING-WOODS to perform a certain limited review of Parish Economics investments and client records and to issue a report of its findings in accordance with agreed upon procedures, i.e. the Comfort Report. Defendant WARING-WOODS delegated the work to be performed to Defendants DUNN and NEWTON.
45. The understanding between Parish and Defendants was that the Comfort Report was for the benefit of the client/members of Parish Economics.
46. The engagement letter agreement explicit states that the Comfort Report was for Parish Economics and its clients.
47. Specifically, an engagement planning memorandum indicates that the purpose of the agreed upon procedures was to "give clients comfort that balances are accurately stated."

48. Another document states that the understanding of the purpose of the agreed upon procedure was “to assist Parish Economics in providing assurances to its clients that investment accounts are being handled appropriately.”
49. The Defendants’ “Agreed-Upon Procedures Planning Form,” completed December 21, 2006, describes the purpose of their engagement as to “provide support for client account holder that investment income (and accounts) are properly managed according to documented allocation policies.”
50. Defendant NEWTON who undertook to carry out the agreed upon procedures to provide comfort to clients of Parish Economics that the balances were correctly stated requested brokerage statements from outside brokerage firms showing the stock and mutual fund holdings of Parish Economics so that NEWTON could verify the accuracy of the values.
51. Parish, however, was unable to produce any brokerage statements detailing account holdings, claiming that the information was not available. Instead, Parish produced two separate forged and false documents purporting to be TradeStation one page summaries of account balances for the Futures Pool. When pressed by NEWTON for further detailed information of account holdings, Parish claimed that such records did not exist. Moreover, NEWTON was never provided any brokerage statements for the Stock Pool.
52. As a result of the missing information, NEWTON, DUNN and WARING-WOODS agreed with Parish to change the previously agreed upon procedures to eliminate the need for detailed brokerage statements. NEWTON, DUNN and WARING-WOODS also agreed to, and did, refrain from disclosing that Parish was unable to produce the

requested brokerage statements and that the agreed upon procedures had been altered to accommodate Parish without informing all members of Parish Economics, even though these members were specified parties under the terms of engagement and under applicable accounting standards were entitled to be notified and agree to any change in the terms of procedures to be performed.

53. Subsequently, NEWTON completed the review of selected records provided by Parish and prepared a report of his findings for review by DUNN and WARING-WOODS. DUNN and WARING-WOODS thereafter forwarded the final draft of the report to Parish for his review.

54. On or about February 12, 2007 Parish emailed DUNN requesting the language of the report be changed to state that DIXON HUGHES in fact “had copies of brokerage house statements on which Parish Economics calculated return statistics (as opposed to our just giving you the statistics by themselves).”

55. On February 13, 2007, DUNN responded to Parish and stated, “I met with Jan (WARING-WOODS) and will update the report to reflect the item in number 1 below.” Item 1 is the request to reference brokerage house statements in the Comfort Report.

56. Thereafter, DIXON HUGHES issued its report entitled “Independent Accountants’ Report Applying Agreed Upon Procedures” which states in part “We recomputed the allocation of investment earnings to individual participant accounts...Investment earnings provided by Parish Economics were recalculated *based on brokerage statements received* for the Stock Fund and Futures Fund...Investment earnings were

recalculated *based on brokerage statements received* without exception.” (emphasis added).

57. On February 22, 2007, Parish with the expressed knowledge and consent, distributed the Comfort Report to Plaintiffs and Class Members by posting it on his website. website for viewing by Plaintiffs and Class Members beginning February 22, 2007.

58. The Comfort Report contained material statements are false and misleading and were known to be false and misleading by Defendant DIXON HUGHES and its agents and employees WARING-WOOD, DUNN and NEWTON, all of whom were acting within the course and scope of their employment with DIXON HUGHES, in one or more of the following particulars:

- a. Defendants never were provided brokerage statements for the Stock Fund by Parish or anyone else;
- b. The TradeStation account summaries are not brokerage statements;
- c. Defendants did not recompute the allocation of investment earnings based on brokerage statements as represented; and
- d. The agreed upon procedure engagement was not conducted in accordance with attestation standards established by the American Institute of Certified Accountants as represented.

59. Defendants knowingly and willfully entered into an agreement with Parish to make the above false and misleading statements to Plaintiffs and Class Members and to withhold material information from Plaintiffs and Class Members.

60. Defendants, in combination with Parish, did in fact make the false and misleading statements and by so doing joined Parish’s ongoing conspiracy which existed for the

purpose of covering up and concealing Parish's Ponzi scheme being operated in violation of the fiduciary duties owed to Plaintiffs and Class Members.

61. Defendants are therefore liable, jointly and severally, to Plaintiffs and Class Members for all acts previously and subsequently done in furtherance of the Parish Conspiracy by Parish and other members of the Parish Conspiracy.

62. Plaintiffs and Class Members have suffered special damages as a result of the acts done in furtherance of the Parish Conspiracy which include the following: financial losses resulting from the investments in the various investment pools; lost investment income that could have been earned from alternative investments; income taxes that were paid by Plaintiffs and Class Members as a result of the false and fraudulent income allocations that were reported to the Internal Revenue Service; the dilution of Plaintiffs; and Class Members' interest in Parish Economics as a result of Parish's continued solicitation of funds following the issuance of the Comfort Report; and other financial losses resulting from Parish's breach of fiduciary duties.

63. Plaintiffs and Class Members also are entitled to and demand an award of punitive or exemplary damages against Defendants to deter Defendants and others from engaging in such conduct in the future.

64. Plaintiffs and Class Members further seek an award of pre-judgment interest.

WHEREFORE, Plaintiffs pray for relief and judgment as follows:

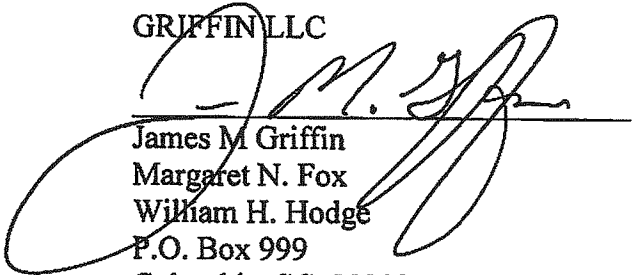
- a. Determining that this action is a proper class action, and certifying Plaintiffs as Lead Plaintiffs and as Class Representative under Rule 23 of the South Carolina Rules of Civil Procedure;

- b. Awarding the creation of a common fund from which attorneys' fees and costs shall be paid;
- c. Awarding compensation in favor of Plaintiffs and all other Class Members against Defendants, jointly and severally, for all damages sustained as a result of Defendants wrongdoing in an amount to be proven at trial;
- d. Awarding punitive damages against Defendants;
- e. Awarding Plaintiffs an incentive payment as serving as Class Plaintiffs;
- f. Awarding pre-judgment interest; and
- g. Awarding such other and further relief as the Court deems just and proper.

JURY TRIAL DEMANDED

Plaintiffs hereby demand a trial by jury on all claims so triable.

GRIFFIN LLC



James M Griffin
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William H. Hodge
P.O. Box 999
Columbia, SC 29202
(803) 744-0800

Attorneys for Plaintiffs

Columbia, South Carolina
February 19, 2010

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
) NINTH JUDICIAL CIRCUIT
COUNTY OF CHARLESTON)

ROBERT SHEALY, JOE ANN)
BRANDT and CHARLOTTE)
BEERS individually and on behalf)
of all others similarly situated.)

Plaintiff,)

v.)

DIXON HUGHES, PLLC,)
JAN WARING-WOODS,)
CHRISTA M. DUNN, and)
BENJAMIN NEWTON)
Defendants.)

SUMMONS
(Jury Trial Demanded)

FILED
2010 FEB 19 PM 3:20
JULIE J. ARMSTRONG
CLERK OF COURT
BY _____

TO: THE ABOVE-NAMED DEFENDANTS

YOU ARE HEREBY SUMMONED and required to answer the Complaint in this action, a copy of which is herewith served upon you, and to serve a copy of your Answer to said Complaint on the subscriber at their offices, at the First Floor, Marlboro Building, 1116 Blanding Street, Columbia S.C., 29201 or mailing to Post Office Box 999 , Columbia, South Carolina, 29202, within thirty (30) days after the service hereof, exclusive of the date of service; and if you fail to answer the Complaint within time aforesaid, judgment by default will be rendered against you for the relief demanded in the Complaint.

GRIFFIN LLC

BY: 

James M. Griffin

Margaret N. Fox

William H. Hodge

Post Office Box 999

Columbia, South Carolina 29202

(803) 779-4600

jmg@jimgriffinlaw.com

February 19, 2010