

# **EXHIBIT 26**

# ROBBINS

LITIGATION AND REGULATORY LAW

JASON S. ALLOY  
DIRECT LINE: 678-701-9374  
Email: [jallo@robbinsfirm.com](mailto:jallo@robbinsfirm.com)

January 22, 2015

## VIA EMAIL AND UNITED STATES MAIL

Robert D. Terry  
Parker MacIntyre  
2987 Clairmont Road, Suite 200  
Atlanta, Georgia 30329  
Email: [bterry@parkmac.com](mailto:bterry@parkmac.com)

*Re: Detroit Memorial Partners, LLC*

Dear Bob:

I am writing you as receiver for Detroit Memorial Partners, LLC ("DMP") in regard to the Proof of Claim declaration forms that you submitted as receiver for (i) Private Credit Opportunities Fund, LLC ("PCOF") and (ii) Asset Class Diversification Fund, LP ("ACDF"). My understanding is that these two companies/funds were controlled by Angelo Alleca.

I have reviewed both Proof of Claim declaration forms and the cover letter that you submitted with the forms. The PCOF form provides that \$7,397,625 was provided to DMP with \$89,500.79 being returned/paid back later. The ACDF form provides that \$545,000 was provided to DMP with \$335,000 being returned/paid back later. Ultimately, the two funds claim to have \$7,518,124 in total, net, due from DMP.

We have very significant issues that we need to bring to your attention with regard to these claims:

1. As you acknowledge in your letter, the claims by PCOF and ACDF do not reflect any setoff for amounts paid by DMP to other entities that were controlled by Angelo Alleca. Indeed, DMP wired more money to other funds or companies controlled by Alleca than PCOF and ACDF are seeking from DMP. As set forth in the below subpoints, Alleca-controlled entities received at least a net of \$8,468,488 from DMP, almost a million dollars more than the PCOF and ACDF claim is due to them. Specifically:

Robert D. Terry  
January 22, 2015  
Page -2-

- a. DMP wired \$3,678,350 more to Summit Capital Holdings ("SCH") than SCH wired to DMP. (SCH only wired \$2,531,050 to DMP and received \$6,209,400 from DMP.)
  - b. DMP wired \$4,590,138.64 to Summit Investment Fund, L.P. even though DMP received nothing from that fund.
  - c. DMP wired \$200,000 to Summit Wealth Management, even though DMP received nothing from Summit Wealth Management.
2. No supporting documentation was provided with the Proof of Claim forms. Investors in PCOF and ACDF may have filed their own Proof of Claim forms directly with DMP. Do you have any evidence that the claims by PCOF and ACDF are not already encompassed in claims submitted by investors in PCOF or ACDF? Without that information, there is significant potential for double counting claims.

While we are not interested in a dispute with you as receiver for PCOF and ACDF, we find no reason to pay money to Alleca-controlled entities, which have already received more money from DMP than DMP received from them. If anything, DMP is the entity with a claim here, not the other way around.

For the reasons stated above, we are not inclined to recommend to the Court that PCOF or ACDF receive any distribution from DMP as a result of their Proof of Claim forms. If you would like us to reconsider that position, please provide us with your reasoning and any evidence by February 11, 2015.

Finally, you indicated in your cover letter to the Proof of Claim forms that you would call us to develop a common approach to addressing claims. We are amenable to discussing the issues with you by phone or in person.

We look forward to hearing from you soon.

Sincerely yours,

  
Jason S. Alloy

/sdm

cc: Richard L. Robbins  
Matthew T. Parrish  
Joshua Mayes