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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK
AT CENTRAL ISLIP

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In re:

Chapter 7
Case No. 09-70660 (DTE)
Substantively Consolidated

AGAPE WORLD, INC.,
AGAPE MERCHANT ADVANCE LLC,
AGAPE COMMUNITY LLC, AGAPE
CONSTRUCTION MANAGEMENT LLC,
AGAPE WORLD BRIDGES LLC, AND
114 PARKWAY DRIVE SOUTH LLC,

Debtors.

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KENNETH P. SILVERMAN, ESQ., as
Chapter 7 Trustee of Agape World, Inc., *et al.*

Plaintiff,

Adv. Pro. No. 10-_____ (DTE)

-against-

SEBASTIAN TAUZ and
CET-IT-OFF RECORDS CORP.,

Defendants.

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COMPLAINT

Kenneth P. Silverman, Esq., the chapter 7 trustee (the "Trustee" or "Plaintiff") of the substantively consolidated bankruptcy estate of Agape World, Inc., *et al.*, by his attorneys, SilvermanAcampora LLP, complaining of defendants Sebastian Tazu ("Tazu") and Cet-It-Off Records Corp. ("Cet-It-Off" and, together with Tazu, collectively, the "Defendants") alleges as follows:

Nature of the Action

1. This adversary proceeding is commenced pursuant to 11 U.S.C. §§105, 502, 544, 547, 548, 550 and 551, New York Debtor and Creditor Law §§273, 274, 275, 276 and 276-a, and New York common law to set aside and recover transfers made by the substantively consolidated debtors to Defendants.

Jurisdiction and Venue

2. This Court has jurisdiction over this adversary proceeding pursuant to 28 U.S.C. §§157 and 1334.

3. The statutory predicates for the relief sought herein are 11 U.S.C. §§105(a), 502, 544, 547, 548, 550 and 551, New York Debtor and Creditor Law §§273, 274, 275, 276 and 276-a, and New York common law.

4. This is a core proceeding pursuant to 28 U.S.C. §§157(b)(1), 157(b)(2)(A), 157(b)(2)(B), 157(b)(2)(E), 157(b)(2)(F), 157(b)(2)(H), and 157(b)(2)(O).

5. Venue is proper in this Court pursuant to 28 U.S.C. §1409.

Parties and Procedural History

6. At all relevant times, Agape World, Inc. was a domestic corporation with principal places of business located at 150 Motor Parkway, Suite 106, Hauppauge, New York; 64-13B Grand Avenue, Maspeth, New York; and 82-11 37th Avenue, Suite 602, Jackson Heights, New York.

7. On February 5, 2009 (the "Filing Date"), an involuntary chapter 7 petition was filed by four petitioning creditors (the "Petitioning Creditors") pursuant to 11 U.S.C. §303(b), against Agape World, Inc., in the United States Bankruptcy Court for the Eastern District of New York.

8. On February 9, 2009, the Petitioning Creditors filed a motion to appoint an interim chapter 7 trustee under 11 U.S.C. §303(g).

9. On February 12, 2009, this Court granted the Petitioning Creditors' motion and entered an Order directing the United States Trustee's Office to immediately appoint an interim chapter 7 trustee in the Agape World, Inc. case.

10. On February 12, 2009, Kenneth P. Silverman, Esq., was appointed the interim trustee in the Agape World, Inc. case, and has since duly qualified as is now the permanent Trustee in the Agape World, Inc. substantively consolidated case.

11. On March 4, 2009, the Court issued an Order for relief in the Agape World, Inc. chapter 7 case.

12. On April 14, 2009, upon the Trustee's Motion, the Court issued an Order substantively consolidating Agape World, Inc., Agape Merchant Advance LLC, Agape Community LLC, Agape Construction Management, LLC, Agape World Bridges LLC, and 114 Parkway Drive South LLC (collectively, the "Debtors" or "Agape").

13. At all times relevant, Tazuz was and is an individual residing at 69 Cliftwood Drive, Huntington, New York 11743.

14. At all times relevant, Cet-It-Off was and is a New York corporation organized and existing with offices at 28 Lane Avenue, Plainview, New York 11803.

Background Facts Common To All Claims For Relief

15. Upon information and belief, from at least 1999 to the Filing Date, Agape was purportedly operating as a bridge lender, whereby investors were advised that Agape provided short-term bridge loans to commercial borrowers in order to generate high rates of return.

16. Prior to the Filing Date, various "brokers" and "sub-brokers" of Agape, including Defendants, recruited third-parties to invest money with the Debtors.

17. Upon information and belief, the representations to investors were, in large measure, false.

18. Upon information and belief, rather than utilizing all of the third-party funds to invest in bridge loans, the majority of the investor funds were, among other things, (i) utilized to

pay prior investors their promised rate of interest or to provide a return of their investment, (ii) squandered in connection with undisclosed and unauthorized commodity futures trading, and/or (iii) transferred to Agape's alter-egos or to Tazuz or Cet-It-Off themselves for their own personal enrichment and to the detriment of Agape's legitimate creditors.

19. Upon information and belief, between February 5, 2003 and the Filing Date, Tazuz received transfers from Agape in an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) (the "Tazuz Transfers").

20. Upon information and belief, between February 5, 2003 and the Filing Date, Cet-It-Off received transfers from Agape in an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) (the "Cet-It-Off Transfers" and, together with the Tazuz Transfers, collectively, the "Transfers").

21. The Transfers were made for no consideration or less than reasonably equivalent value.

22. Agape was either insolvent at the times the Transfers were made, or was rendered insolvent as a result of the Transfers.

23. At the times the Transfers were made, there existed unsecured creditors of Agape who remained unsecured creditors as of the Filing Date.

First Claim For Relief Against Tazuz
(incorporating all previous allegations)

24. The Tazuz Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §273.

25. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Tazuz Transfers pursuant to New York Debtor and Creditor Law §273, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Tazuz an

amount as yet undetermined but which is equal to any and all sums paid to or received by Tazuz which amount is, in no event, less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00), plus appropriate interest thereon.

Second Claim For Relief Against Tazuz
(incorporating all previous allegations)

26. Upon information and belief, at the time of the Tazuz Transfers, Agape was engaged or about to engage in a business or transaction for which the property remaining in its possession after the conveyance was unreasonably small capital.

27. The Tazuz Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §274.

28. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Tazuz Transfers pursuant to New York Debtor and Creditor Law §274, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Tazuz an amount as yet undetermined but which is equal to any and all sums paid to or received by Tazuz which amount is, in no event, less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00), plus appropriate interest thereon.

Third Claim For Relief Against Tazuz
(incorporating all previous allegations)

29. Upon information and belief, at the time of the Tazuz Transfers, Agape had incurred, was intending to incur or believed that it would incur debts beyond its ability to pay them as they matured.

30. The Tazuz Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §275.

31. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Transfers pursuant to New York Debtor and Creditor Law §275, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Tazuz an amount as yet undetermined but which is equal to any and all sums paid to or received by Tazuz which

amount is, in no event, less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00), plus appropriate interest thereon.

Fourth Claim For Relief Against Tauz
(incorporating all previous allegations)

32. The Tauz Transfers were made with the actual intent to hinder, delay or defraud Agape's creditors.

33. The Tauz Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §276.

34. Based upon the foregoing, the Trustee is entitled to judgment (a) avoiding the Tauz Transfers pursuant to New York State Debtor & Creditor Law §276, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Tauz an amount as yet undetermined but which is equal to any and all sums paid to or received by Tauz which amount is, in no event, less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00), plus interest thereon, and may recover attorneys' fees pursuant to New York Debtor and Creditor Law §276-a.

Fifth Claim For Relief Against Tauz
(incorporating all previous allegations)

35. Certain of the Tauz Transfers, in an amount to be determined at trial, but in no event less than Sixty-Eight Thousand Seven Hundred Forty-One Dollars (\$68,741.00) were made within two (2) years of the Filing Date (the "Tauz Two-Year Transfers").

36. The Tauz Two-Year Transfers were made with actual intent to hinder, delay or defraud Agape's creditors under §548(a)(1)(A) of the Bankruptcy Code.

37. The Tauz Two-Year Transfers constitute avoidable transfers pursuant to §548(a)(1)(A) of the Bankruptcy Code.

38. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Tauz Two-Year Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551 may recover from Tauz an amount as yet undetermined but which is equal to any and all sums paid to or received

by Tazuz which amount is, in no event, less than Sixty-Eight Thousand Seven Hundred Forty-One Dollars (\$68,741.00), plus appropriate interest thereon.

Sixth Claim For Relief Against Tazuz
(incorporating all previous allegations)

39. Agape received less than reasonably equivalent value in exchange for the Tazuz Two-Year Transfers under §548(a)(1)(B) of the Bankruptcy Code.

40. Upon information and belief, Agape (i) was insolvent on the date that the Tazuz Two-Year Transfers were made or became insolvent as a result of the Tazuz Two-Year Transfers, (ii) was engaged in business or a transaction, was about to engage in business or a transaction, for which any property remaining with Agape was unreasonably small capital, or (iii) intended to incur, or believed that it would incur, debts that would be beyond its ability to pay as they matured.

41. The Tazuz Two-Year Transfers constitute avoidable transfers pursuant to §548(a)(1)(B) of the Bankruptcy Code.

42. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Tazuz Two-Year Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551 may recover from Tazuz an amount as yet undetermined but which is equal to any and all sums paid to or received by Tazuz which amount is, in no event, less than Sixty-Eight Thousand Seven Hundred Forty-One Dollars (\$68,741.00), plus appropriate interest thereon.

Seventh Claim For Relief Against Tazuz
(incorporating all previous allegations)

43. The Tazuz Transfers were impermissible transfers of Agape's interest in property. As a result, Tazuz was the ultimate beneficiary of the Tazuz Transfers under circumstances in which Tazuz would be unjustly enriched if he were to retain the Tazuz Transfers since Agape did not receive reasonably equivalent value therefor.

44. As a result, Tazuz has been unjustly enriched and may not in equity and good conscience retain the Tazuz Transfers.

45. By reason of the foregoing, Tauz is liable to the Trustee under New York common law for unjust enrichment in an amount as yet undetermined but which is equal to any and all sums paid to or received by Tauz which amount is, in no event, less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00), plus appropriate interest thereon.

Eighth Claim For Relief Against Tauz
(incorporating all previous allegations)

46. Certain of the Tauz Transfers, in an amount to be determined at trial, but in no event less than Twenty-Nine Thousand Two Hundred Fifty-Five Dollars And Thirty-Seven Cents (\$29,255.37) were made within one (1) year of the Filing Date (the "Tauz Preferential Transfers").

47. Upon information and belief the following Tauz Preferential Transfers were made:

Date Cleared	Check Number	Amount
02/19/08	300091	\$642.05
03/30/08	300096	\$926.07
03/30/08	300101	\$497.72
03/30/08	300105	\$1,176.19
04/14/08	300109	\$497.73
04/24/08	300113	\$926.07
05/05/08	300118	\$926.06
05/20/08	300125	\$926.07
06/04/08	300130	\$1,176.19
06/16/08	300135	\$926.07
07/02/08	300140	\$1,055.18
07/14/08	300145	\$855.57
07/30/08	300150	\$855.57
08/25/08	300154	\$784.95
09/05/08	300158	\$351.26
09/30/08	300166	\$784.95
10/07/08	300170	\$1,176.19
10/21/08	300174	\$784.94
11/05/08	300178	\$642.05
11/18/08	300182	\$642.05
12/03/08	300186	\$926.07
12/19/08	300190	\$1,297.18
12/30/08	300194	\$1,297.19
01/14/09	300198	\$1,181.92
01/22/09	4682	\$8,000.08

TOTAL		\$29,255.37
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48. The Taz Prefential Transfers were made within one year of the Filing Date.

49. Upon information and belief, Taz is an insider of Agape as defined in 11 U.S.C. §101(31).

50. The Taz Prefential Transfers constituted a transfer of Agape's interest in property.

51. To the extent that the Taz Prefential Transfers were made on account of an antecedent debt owed by Agape to Taz, the Taz Prefential Transfers were made to, or for the benefit of, Taz, a creditor of Agape.

52. To the extent that the Taz Prefential Transfers were made on account of an antecedent debt owed by Agape to Taz, the alleged debts were incurred by Agape to Taz before the Taz Prefential Transfers were made.

53. The Taz Prefential Transfers enabled Taz to receive more than they would have received if: (a) Agape's case was filed under chapter 7 of the Bankruptcy Code; (b) the Taz Prefential Transfers had not been made; and (c) Defendants received payment of their claim as provided under chapter 7 of the Bankruptcy Code.

54. To the extent that the Taz Prefential Transfers were made on account of an antecedent debt owed by Agape to Taz, the Taz Prefential Transfers constituted an avoidable transfer pursuant to Bankruptcy Code §547(b) and, in accordance with Bankruptcy Code §550(a), the Trustee may recover the amount of the Taz Prefential Transfers from Taz, plus appropriate interest thereon.

55. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Prefential Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Taz an amount equal to the Taz Prefential Transfers which amount is, in no event, less than

Twenty-Nine Thousand Two Hundred Fifty-Five Dollars And Thirty-Seven Cents (\$29,255.37), plus appropriate interest thereon.

Ninth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

56. The Cet-It-Off Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §273.

57. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §273, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00), plus appropriate interest thereon.

Tenth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

58. Upon information and belief, at the time of the Cet-It-Off Transfers, Agape was engaged or about to engage in a business or transaction for which the property remaining in its possession after the conveyance was unreasonably small capital.

59. The Cet-It-Off Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §274.

60. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §274, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00), plus appropriate interest thereon.

Eleventh Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

61. Upon information and belief, at the time of the Cet-It-Off Transfers, Agape had incurred, was intending to incur or believed that it would incur debts beyond its ability to pay them as they matured.

62. The Cet-It-Off Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §275.

63. By reason of the foregoing, under Bankruptcy Code §544(b), the Trustee is entitled to a judgment (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §275, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00), plus appropriate interest thereon.

Twelfth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

64. The Cet-It-Off Transfers were made with the actual intent to hinder, delay or defraud Agape's creditors.

65. The Cet-It-Off Transfers constituted fraudulent conveyances in violation of New York Debtor and Creditor Law §276.

66. Based upon the foregoing, the Trustee is entitled to judgment (a) avoiding the Cet-It-Off Transfers pursuant to New York State Debtor & Creditor Law §276, and (b) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00), plus interest thereon, and may recover attorneys' fees pursuant to New York Debtor and Creditor Law §276-a.

Thirteenth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

67. Certain of the Cet-It-Off Transfers, in an amount to be determined at trial, but in no event less than Four Million Forty-Five Thousand Two Hundred Thirty-Two Dollars (\$4,045,232.00) were made within two (2) years of the Filing Date (the “Cet-It-Off Two-Year Transfers”).

68. The Cet-It-Off Two-Year Transfers were made with actual intent to hinder, delay or defraud Agape’s creditors under §548(a)(1)(A) of the Bankruptcy Code.

69. The Cet-It-Off Two-Year Transfers constitute avoidable transfers pursuant to §548(a)(1)(A) of the Bankruptcy Code.

70. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Cet-It-Off Two-Year Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551 may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Forty-Five Thousand Two Hundred Thirty-Two Dollars (\$4,045,232.00), plus appropriate interest thereon.

Fourteenth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

71. Agape received less than reasonably equivalent value in exchange for the Cet-It-Off Two-Year Transfers under §548(a)(1)(B) of the Bankruptcy Code.

72. Upon information and belief, Agape (i) was insolvent on the date that the Cet-It-Off Two-Year Transfers were made or became insolvent as a result of the Cet-It-Off Two-Year Transfers, (ii) was engaged in business or a transaction, was about to engage in business or a transaction, for which any property remaining with Agape was unreasonably small capital, or (iii) intended to incur, or believed that it would incur, debts that would be beyond its ability to pay as they matured.

73. The Cet-It-Off Two-Year Transfers constitute avoidable transfers pursuant to §548(a)(1)(B) of the Bankruptcy Code.

74. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Cet-It-Off Two-Year Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551 may recover from Cet-It-Off an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Forty-Five Thousand Two Hundred Thirty-Two Dollars (\$4,045,232.00), plus appropriate interest thereon.

Fifteenth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

75. The Cet-It-Off Transfers were impermissible transfers of Agape's interest in property. As a result, Cet-It-Off was the ultimate beneficiary of the Cet-It-Off Transfers under circumstances in which Cet-It-Off would be unjustly enriched if it were to retain the Cet-It-Off Transfers since Agape did not receive reasonably equivalent value therefor.

76. As a result, Cet-It-Off has been unjustly enriched and may not in equity and good conscience retain the Cet-It-Off Transfers.

77. By reason of the foregoing, Cet-It-Off is liable to the Trustee under New York common law for unjust enrichment in an amount as yet undetermined but which is equal to any and all sums paid to or received by Cet-It-Off which amount is, in no event, less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00), plus appropriate interest thereon.

Sixteenth Claim For Relief Against Cet-It-Off
(incorporating all previous allegations)

78. Certain of the Cet-It-Off Transfers, in an amount to be determined at trial, but in no event less than Two Million Thirty-Six Thousand Eight Hundred Forty-Seven Dollars And Twenty-Seven Cents (\$2,036,847.27) were made within one (1) year of the Filing Date (the "Cet-It-Off Preferential Transfers").

79. Upon information and belief the following Cet-It-Off Preferential Transfers were made:

Date Cleared	Check Number	Amount
02/19/08	116	\$11,375.00
03/04/08	149	\$3,243.00
03/11/08	207	\$24,747.60
03/24/08	14745	\$253,701.00
03/26/08	271	\$6,843.00
04/14/08	351	\$28,392.90
04/30/08	15212	\$75,236.86
04/30/08	423	\$10,243.00
04/30/08	16402	\$300,000.00
05/13/08	531	\$39,371.01
05/16/08	16831	\$40,300.00
05/29/08	662	\$12,843.00
06/16/08	822	\$44,529.39
06/20/08	17959	\$256,404.00
06/27/08	1010	\$13,543.00
07/03/08	18910	\$95,926.04
07/14/08	1194	\$51,128.11
07/24/08	1388	\$13,659.00
07/25/08	19113	\$350,000.00
08/05/08	20318	\$50,366.75
08/14/08	1621	\$59,470.76
08/28/08	1830	\$17,243.00
09/02/08	21754	\$4,000.00
09/12/08	20388	\$100,000.00
09/15/08	2163	\$65,118.13
09/29/08	2402	\$19,243.00
10/16/08	23957	\$3,975.00
10/27/08	2707	\$63,181.72
12/03/08	3643	\$10,000.00
12/24/08	3641	\$12,763.00
TOTAL		\$2,036,847.27

80. The Cet-It-Off Preferential Transfers were made within one year of the Filing Date.

81. Upon information and belief, Cet-It-Off is an insider of Agape as defined in 11 U.S.C. §101(31).

82. The Cet-It-Off Preferential Transfers constituted a transfer of Agape's interest in property.

83. To the extent that the Cet-It-Off Preferential Transfers were made on account of an antecedent debt owed by Agape to Cet-It-Off, the Cet-It-Off Preferential Transfers were made to, or for the benefit of, Cet-It-Off, a creditor of Agape.

84. To the extent that the Cet-It-Off Preferential Transfers were made on account of an antecedent debt owed by Agape to Cet-It-Off, the alleged debts were incurred by Agape to Cet-It-Off before the Cet-It-Off Preferential Transfers were made.

85. The Cet-It-Off Preferential Transfers enabled Cet-It-Off to receive more than it would have received if: (a) Agape's case was filed under chapter 7 of the Bankruptcy Code; (b) the Cet-It-Off Preferential Transfers had not been made; and (c) Cet-It-Off received payment of its claim as provided under chapter 7 of the Bankruptcy Code.

86. To the extent that the Cet-It-Off Preferential Transfers were made on account of an antecedent debt owed by Agape to Cet-It-Off, the Cet-It-Off Preferential Transfers constituted an avoidable transfer pursuant to Bankruptcy Code §547(b) and, in accordance with Bankruptcy Code §550(a), the Trustee may recover the amount of the Cet-It-Off Transfers from Cet-It-Off, plus appropriate interest thereon.

87. Based upon the foregoing, the Trustee is entitled to a judgment (i) avoiding the Cet-It-Off Preferential Transfers, and (ii) pursuant to 11 U.S.C. §§550(a) and 551, may recover from Cet-It-Off an amount equal to the Cet-It-Off Preferential Transfers which amount is, in no event, less than Two Million Thirty-Six Thousand Eight Hundred Forty-Seven Dollars And Twenty-Seven Cents (\$2,036,847.27), plus appropriate interest thereon.

Seventeenth Claim For Relief Against Defendants
(incorporating all previous allegations)

88. Upon information and belief, Defendants have filed proofs of claim against Agape.

89. Defendants are recipients of the Transfers that constitute avoidable transfers under Bankruptcy Code §§547(b) and 548(a)(1)(B).

90. Defendants have not paid the amount, or turned over such property, for which Defendants are liable under Bankruptcy Code §550.

91. Based upon the foregoing, and in accordance with Bankruptcy Code §502(d), any claims filed by Defendants against Agape should be disallowed unless and until Defendants return the Transfers to the Trustee.

WHEREFORE, plaintiff Kenneth P. Silverman, Esq., the chapter 7 Trustee demands judgment:

- (a) against Tauz on the Trustee's first claim for relief (a) avoiding the Tauz Transfers pursuant to New York Debtor and Creditor Law §273, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) from Tauz plus appropriate interest thereon; and
- (b) against Tauz on the Trustee's second claim for relief (a) avoiding the Tauz Transfers pursuant to New York Debtor and Creditor Law §274, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) from Tauz plus appropriate interest thereon;
- (c) against Tauz on the Trustee's third claim for relief (a) avoiding the Tauz Transfers pursuant to New York Debtor and Creditor Law §275, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) from Tauz plus appropriate interest thereon; and
- (d) against Tauz on the Trustee's fourth claim for relief (a) avoiding the Tauz Transfers pursuant to New York Debtor and Creditor Law §276, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) from Tauz plus appropriate interest thereon and may recover attorneys' fees pursuant to New York Debtor and Creditor Law §276-a; and
- (e) against Tauz on the Trustee's fifth claim for relief (a) avoiding the Tauz Two-Year Transfers pursuant to 11 U.S.C. §548(a)(1)(A), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Sixty-Eight Thousand Seven Hundred Forty-One Dollars (\$68,741.00) from Tauz plus appropriate interest thereon; and

- (f) against Tauz on the Trustee's sixth claim for relief (a) avoiding the Tauz Two-Year Transfers pursuant to 11 U.S.C. §548(a)(1)(B), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Sixty-Eight Thousand Seven Hundred Forty-One Dollars (\$68,741.00) from Tauz plus appropriate interest thereon; and
- (g) against Tauz on Trustee's seventh claim for relief for unjust enrichment under New York common law in an amount to be determined at trial, but in no event less than Two Hundred Sixty-Six Thousand Four Hundred Fourteen Dollars (\$266,414.00) from Tauz plus appropriate interest thereon; and
- (h) against Tauz on the Trustee's eighth claim for relief (a) avoiding the Tauz Preferential Transfers pursuant to 11 U.S.C. §547(b), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering the Tauz Preferential Transfers in the sum of Twenty-Nine Thousand Two Hundred Fifty-Five Dollars And Thirty-Seven Cents (\$29,255.37) from Tauz plus appropriate interest thereon; and
- (i) against Cet-It-Off on the Trustee's ninth claim for relief (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §273, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) from Cet-It-Off plus appropriate interest thereon; and
- (j) against Cet-It-Off on the Trustee's tenth claim for relief (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §274, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) from Cet-It-Off plus appropriate interest thereon; and
- (k) against Cet-It-Off on the Trustee's eleventh claim for relief (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §275, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) from Cet-It-Off plus appropriate interest thereon; and
- (l) against Cet-It-Off on the Trustee's twelfth claim for relief (a) avoiding the Cet-It-Off Transfers pursuant to New York Debtor and Creditor Law §276, and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) from Cet-It-Off plus appropriate interest thereon and may recover attorneys' fees pursuant to New York Debtor and Creditor Law §276-a; and
- (m) against Cet-It-Off on the Trustee's thirteenth claim for relief (a) avoiding the Cet-It-Off Two-Year Transfers pursuant to 11 U.S.C. §548(a)(1)(A), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Forty-Five Thousand Two Hundred Thirty-

Two Dollars (\$4,045,232.00) from Cet-It-Off plus appropriate interest thereon; and

- (n) against Cet-It-Off on the Trustee's fourteenth claim for relief (a) avoiding the Cet-It-Off Two-Year Transfers pursuant to 11 U.S.C. §548(a)(1)(B), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering an amount to be determined at trial, but in no event less than Four Million Forty-Five Thousand Two Hundred Thirty-Two Dollars (\$4,045,232.00) from Cet-It-Off plus appropriate interest thereon; and
- (o) against Cet-It-Off on Trustee's fifteenth claim for relief for unjust enrichment under New York common law in an amount to be determined at trial, but in no event less than Four Million Two Hundred One Thousand Eight Hundred Ninety-One Dollars (\$4,201,891.00) from Cet-It-Off plus appropriate interest thereon; and
- (p) against Cet-It-Off on the Trustee's sixteenth claim for relief (a) avoiding the Cet-It-Off Preferential Transfers pursuant to 11 U.S.C. §547(b), and (b) pursuant to 11 U.S.C. §§550(a) and 551, recovering the Cet-It-Off Preferential Transfers in the sum of Two Million Thirty-Six Thousand Eight Hundred Forty-Seven Dollars And Twenty-Seven Cents (\$2,036,847.27) from Cet-It-Off plus appropriate interest thereon; and
- (q) against the Defendants on the Trustee's seventeenth claim for relief pursuant to 11 U.S.C. §502(d) disallowing any claim of Defendants against Agape unless and until Defendants return the Transfers to the Trustee; and
- (r) For such other, further and different relief as the Court deems proper.

Dated: Jericho, New York
June 4, 2010

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