

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA**

**Case No. 16-24678-Civ-COOKE/TORRES**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

vs.

ONIX CAPITAL, LLC, ALBERTO  
CHANG-RAJII, DEEP OCEAN, LLC,  
et al.,

Defendants.

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**ORDER GRANTING RECEIVER'S MOTION FOR AUTHORIZATION  
TO EMPLOY ACCOUNTANTS FOR RECEIVER**

THIS CAUSE is before me on the Receiver's Motion for Authorization to Employ Accountants for Receiver ("Motion") (ECF No. 113). Carlos Parada Abate, as Liquidator of Onix Capital S.A., filed a Response in Opposition to Receiver's Motion (ECF No. 114), which was joined by Ely Magendzo, Inver Corp., NES SPA and Estanislao Bernardo Gonczanski ("Putative Petitioners") (ECF No. 115). The Receiver then filed her Reply in support of her Motion (ECF No. 117). The matter is now ripe for review.

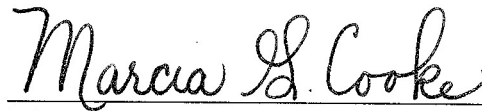
The Receiver seeks to employ a forensic accountant to complete the analysis regarding the flow of funds for the entities subject to the Receivership and to resolve several issues, including determining the source of funds used to make the investments by the Relief Defendants, the source and uses of other funds that flowed through the Receivership Estate, whether the Receivership has any claims for fraudulent transfers or otherwise, and to determine the identify, number and losses of the investors, note holders, or creditors and related issues. Liquidator's objections that the Receiver has already identified some creditors and investors, the motion is premature, and an accountant is not needed to pursue fraudulent transfers are unpersuasive, especially in light of the Report and Recommendation (ECF No. 121), hereafter adopted as Order of this Court (ECF No. 151), denying Putative Petitioners' Motion for Permission File Involuntary Bankruptcy Petition (ECF No. 81) and

Joint Liquidators' Motion for Permission for Relief Defendants to File Voluntary Bankruptcy Petitioners (ECF No. 107).

It is hereby **ORDERED AND ADJUDGED** as follows:

1. The Receiver's Motion for Authorization to Employ Accountants for Receiver (ECF No. 113) is **GRANTED**.
2. The Receiver is authorized to employ Soneet R. Kapila, of the accounting firm of KapilaMukamal, LLP, as an accountant to assist the Receiver to fulfill her duties under the Receivership Order subject to court approval of all fees and costs incurred in connection therewith.

**DONE and ORDERED** in Chambers, Miami, Florida, this 23<sup>rd</sup> day of October 2017.



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MARCIA G. COOKE

United States District Judge

Copies furnished to:  
*Edwin G. Torres, U.S. Magistrate Judge*  
*Counsel of record*