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Chapter 7 Trustee

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August 1, 2012

Bruce Campbell
U.S. Trustee's Office
110 N. College Ave., Suite 300
Tyler, TX 75702-7231

RE: H2O Productions Systems, LLC, Case No. 11-10621, U.S. Bankruptcy Court,
Eastern District of Texas

Dear Bruce:

H2O Productions Systems, LLC filed Chapter 7 bankruptcy on October 21, 2011. Arthur T. Boumans filed for Chapter 7 bankruptcy on May 27, 2010, Case No. 10-10332. I was appointed Chapter 7 Trustee in both proceedings.

The Estate of Arthur T. Boumans has sole ownership of all the stock of H2O Productions Systems, LLC. Inasmuch as there were no proofs of claim filed in the H2O Productions Systems proceeding, a proof of claim was filed with the Court on behalf of the Bankruptcy Estate of Arthur T. Boumans. Upon approval of the Trustee's Final Report, and after payment of administrative expenses, the funds on deposit in the H2O Productions Systems proceeding will be paid to the Bankruptcy Estate of Arthur T. Boumans for distribution to creditors.

If you have any questions, please do not hesitate to contact me.

Sincerely,


Daniel J. Goldberg
Chapter 7 Trustee

DJG/kd