

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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	:
In re:	:
	:
THE FINANCIAL OVERSIGHT AND	: PROMESA
MANAGEMENT BOARD FOR PUERTO RICO,	: Title III
	:
as representative of	: Case No. 17-BK-3283 (LTS)
	:
THE COMMONWEALTH OF PUERTO RICO <i>et al.</i> ,	: (Jointly Administered)
	:
Debtors. ¹	:
-----	X

**INFORMATIVE MOTION OF THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO, ACTING BY AND THROUGH
ITS SPECIAL CLAIMS COMMITTEE, DISCLOSING
LIST OF AVOIDANCE ACTIONS FILED**

To the Honorable United States District Court Judge Laura Taylor Swain:

The Financial Oversight and Management Board for the Commonwealth of Puerto Rico (the “Oversight Board”), acting by and through its Special Claims Committee (the “Special Claims Committee”), hereby submits this informative motion (the “Informative Motion”) pursuant to the *Order Granting the Urgent Motion of Official Committee of Unsecured Creditors for Order, Under Bankruptcy Code Sections 105(a) and 926(a) and Bankruptcy Rule 9006, Establishing (I) Procedures with Respect to Disclosure of Avoidance Actions to Be Asserted by*

¹ The Debtors in these Title III cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283 (LTS)) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284 (LTS)) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567 (LTS)) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566 (LTS)) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780 (LTS)) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Oversight Board, and (II) Expedited Briefing Schedule for Potential Request to Appoint Trustee Under Bankruptcy Code Section 926(a) [ECF No. 6086] (the “Order”) granting the *Urgent Motion of Official Committee of Unsecured Creditors for Order, Under Bankruptcy Code Sections 105(a) and 926(a) and Bankruptcy Rule 9006, Establishing (I) Procedures with Respect to Disclosure of Avoidance Actions to Be Asserted by Oversight Board, and (II) Expedited Briefing Schedule for Potential Request to Appoint Trustee Under Bankruptcy Code Section 926(a)* [ECF No. 5997] (the “Motion”).

1. In the Motion, the Official Committee of Unsecured Creditors (the “Committee”) requested an order requiring the Oversight Board to disclose certain Avoidance Actions, as defined therein,² to the Committee and the Court.

2. The Order provides that “the Oversight Board shall file an informative motion disclosing the “final list” of Avoidance Actions related to the Commonwealth that have been filed, not later than May 6, 2019. Order, p. 2.

3. In compliance with the Order, the Oversight Board files this Informative Motion with attached Exhibit A, the final list of Avoidance Actions filed in relation to and on behalf of the Commonwealth.

4. In addition, with respect to causes of action against parties involved in the issuance of bonds by the Commonwealth and other instrumentalities, a list of the parties and claims included in the complaint filed in Case No. 19-00280 [Docket No. 1] is attached hereto as Exhibit B.

² Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

CONCLUSION

WHEREFORE, the Oversight Board respectfully requests that the Court and parties in interest take note of the foregoing.

Dated: May 6, 2019

/s/ Edward S. Weisfelner

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Puerto Rico, acting by and through its members, as
representative of the Commonwealth of Puerto Rico*

and

/s/ Kenneth C. Suria

ESTRELLA, LLC

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Kenneth C. Suria (USDC-PR 213302)
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San Juan, PR 00902-3596
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Financial Oversight and Management Board for
Puerto Rico, acting by and through its members, as
representative of the Commonwealth of Puerto Rico*

/s/ Brian S. Rosen

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*Counsel to the Financial Oversight
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representative of the Commonwealth of Puerto
Rico*

EXHIBIT A

Defendant	Adv Pro No.
800 Ponce de Leon Corp.	19-00064
A C R Systems	19-00057
A New Vision In Educational Services and Materials, Inc.	19-00061
Abacus Educational Services, Corp.	19-00045
Abbie Corp.	19-00107
Academia CEIP	19-00052
Action To Build Changes Corp.	19-00047
AFCG Inc. d/b/a Arroyo-Flores Consulting Group, Inc.	19-00058
Alejandro Estrada Maisonet	19-00059
Alpha Guards Management Inc.	19-00041
Amar Educational Services Inc.	19-00066
Ambassador Veterans Services of Puerto Rico L.L.C.	19-00048
America Aponte & Assoc. Corp.	19-00069
Apex General Contractors LLC	19-00062
Arcos Dorados Puerto Rico LLC	19-00070
Arieta & Son Assurance Corporation	19-00074
Armada Productions Corp.	19-00076
Asociacion Azucarera Cooperativa Lafayette	19-00077
Avanti Technologies Inc.	19-00079
Avanzatec LLC	19-00080
Badillo Saatchi & Saatchi, Inc.	19-00083
Barreras, Inc.	19-00085
Beanstalk Innovation Puerto Rico LLC	19-00087
BI Incorporated	19-00089
Bianca Conventon Center, Inc.	19-00072
Bio-Medical Applications of Puerto Rico, Inc.	19-00271
Bio-Nuclear of Puerto Rico, Inc.	19-00091
Bristol-Myers Squibb Puerto Rico, Inc.	19-00042
Cabrera & Ramos Transporte, Inc.	19-00094
Campofresco, Corp.	19-00073
Caribbean City Builders, Inc.	19-00097
Caribbean Data System, Inc.	19-00078
Caribbean Educational Services, Inc.	19-00098
Caribbean Restaurant Inc	19-00099
Caribbean Temporary Services, Inc.	19-00104
Caribe Grolier, Inc.	19-00051
Caribe Tecno, Inc.	19-00105
Carnegie Learning, Inc.	19-00108
Carvajal Educacion, Inc.	19-00111
Casa Grande Interactive Communications, Inc.	19-00275
Case Solutions, LLC	19-00115
CCHPR Hospitality, Inc	19-00116
Centro Avanzado Patologia & Terapia del Habla, Inc.	19-00118
Centro de Desarrollo Academico, Inc.	19-00053
Centro de Patologia del Habla Y Audicion LLC	19-00121
Centro de Terapia Integral Crecemos, CSP	19-00133
Centro Medico del Turabo, Inc.	19-00136

Centro Psicologico del Sur Este P.S.C.	19-00140
Centro Sicoterapeutico Multidisciplinario Incorporado	19-00142
Chelo's Auto Parts	19-00144
Citibank, N.A.	19-00265
Clinica de Terapias Pediatricas, Inc.	19-00054
Clinica Terapeutica del Norte Inc.	19-00146
Com Est Elec Y/O Francheska Ortiz Bonnet	19-00147
Community Cornerstones, Inc.	19-00043
Comprehensive Health Service, Inc.	19-00082
Computer Learning Centers, Inc.	19-00055
Computer Network Systems Corp.	19-00150
Corporate Research and Training, Inc.	19-00151
Creative Educational & Psychological Services, Inc.	19-00152
CSA Architects & Engineers, LLP	19-00153
Datas Access Communication Inc	19-00156
Desarrollo Comunicologico de Arecibo Inc.	19-00158
Didacticos, Inc.	19-00161
Distribuidora Blanco, Inc.	19-00163
Distribuidora Lebron Inc.	19-00167
E. Cardona & Asociados, Inc.	19-00056
Eastern America Insurance Agency, Inc.	19-00279
Ecolift Corporation	19-00172
Ediciones Santillana, Inc.	19-00173
Editorial Panamericana, Inc.	19-00174
EDN Consulting Group, LLC	19-00176
Educational Consultants, P.S.C.	19-00177
Educational Development Group Inc.	19-00101
Educre: Consultores Educativos Inc.	19-00110
Eje Puerto Rico, Inc.	19-00272
Elias E Hijos, Inc.	19-00126
Empresas Arr Inc.	19-00084
Empresas Loyola, Inc.	19-00086
Encanto Restaurants, Inc.	19-00132
Enterprise Services Caribe, LLC	19-00060
Estrada Bus Line, Inc.	19-00090
Estudio Tecnicos, Inc.	19-00264
Evertec, Inc.	19-00044
Excalibur Technologies Corp.	19-00139
Explora Centro Academico Y Terapeutico LLC	19-00143
Facsimile Paper Connection Corp.	19-00092
Fast Enterprises LLC	19-00266
First Hospital Panamericano, Inc.	19-00093
Forcelink Corp.	19-00096
FP + 1, LLC	19-00148
Fridma Corporation	19-00100
Fusion Works, Inc.	19-00154
Gam Realty, LLC	19-00159
General Investment LLC	19-00169
Gersh International PR, LLC	19-00171

GF Solutions, Inc.	19-00063
Girard Manufacturing, Inc.	19-00103
GM Security Technologies, Inc.	19-00273
Gonzalez Padin Realty Company, Inc.	19-00175
Grainger Caribe, Inc.	19-00270
Great Educational Services Corporation	19-00277
Gui-Mer-Fe Inc.	19-00182
Hewlett Packard Puerto Rico, BV LLC	19-00183
Hospira Puerto Rico, LLC	19-00186
Huellas Therapy Corp.	19-00065
I.D.E.A., Inc.	19-00268
Innovative Solutions Inc	19-00046
Institucion Educativa Nets, LLC	19-00067
Integra Design Group PSC	19-00191
Intelutions, Inc.	19-00194
International Business Machines Corporation	19-00198
International Surveillance Services Corporation	19-00202
Intervoice Communication of Puerto Rico Inc.	19-00068
Isla Lab Products, LLC	19-00211
J. Jaramillo Insurance, Inc.	19-00071
J.F. Educational Services Inc.	19-00217
JLM Transporte, Inc.	19-00221
Johnjavi Corporation	19-00106
Jose Santiago, Inc.	19-00075
Junior Bus Line, Inc.	19-00229
Kelly Services Puerto Rico	19-00109
Kelly Services, Inc.	19-00113
Kid's Therapy Services, Inc.	19-00120
L.L.A.C., Inc.	19-00122
Law Offices Wolf Popper P.S.C.	19-00236
Learning Alliance LLC	19-00123
Leslie Rubero Multi Services	19-00241
Light Gas Corporation	19-00248
Linkactiv, Inc.	19-00250
LS Innovative Education Center, Inc.	19-00252
Luz M. Carrasquillo Flores	19-00124
Macam S.E.	19-00255
Malgor & Co. Inc.	19-00257
Management, Consultants & Computer Services, Incorporated	19-00081
Mangual's Office Cleaning Service Inc.	19-00278
Manpower	19-00088
Mapfre PRAICO Insurance Company	19-00259
Margarita Hurtado Arroyo	19-00260
MC-21 LLC	19-00262
MCZY Bus Services Inc.	19-00261
Mendez & Co. Inc.	19-00263
Merck Sharp & Dohme (I.A.) LLC	19-00276
Metro Center Associates	19-00234

Michica International Co., Inc.	19-00238
Microsoft Corporation	19-00290
MMM Healthcare, Inc.	19-00095
Mudanzas Torres, Inc.	19-00240
Multi Clean Services Inc.	19-00244
N. Harris Computer Corporation	19-00102
National College of Business and Technology Company, Inc.	19-00246
National Copier & Office Supplies, Inc.	19-00251
Nelson D. Rosario Garcia	19-00125
Netwave Equipment Corp.	19-00253
Next Level Learning, Inc.	19-00129
Nexvel Consulting LLC	19-00131
NIBA International Corp.	19-00254
NTT Data Eas, Inc.	19-00256
O'Neill Security & Consultant Serv Inc.	19-00258
Oracle Caribbean, Inc.	19-00112
Panaderia La Sevillana, Inc.	19-00233
Paso A Paso: Centro Interdisciplinario del Aprendizaje, Inc.	19-00237
PDCM Associates, SE	19-00242
Pearson Education, Inc.	19-00245
Pearson Pem P.R., Inc.	19-00117
People Television, Inc.	19-00135
Perfect Cleaning Services, Inc.	19-00249
Physician HMO Inc.	19-00178
Ponce de Leon Gun Shop Inc.	19-00179
Populicom, Inc.	19-00180
Postage By Phone Reserve Account	19-00181
Printech, Inc.	19-00119
Procesos de Informatica, Inc.	19-00185
Professional Consulting Psychoeducational Services, LLC	19-00188
Professional Records and Information Management, Inc.	19-00190
Promotions & Direct, Inc.	19-00192
Prospero Tire Export, Inc.	19-00196
Providencia Cotto Perez	19-00137
Puerto Rico Supplies Group Inc.	19-00199
Puerto Rico Telephone Company, Inc.	19-00127
R. Cordova Trabajadores Sociales C S P	19-00138
Rafael Hernandez Barreras	19-00201
Ramirez Bus Line Inc.	19-00203
Ramon E. Morales dba Morales Distributors	19-00141
Rancel Bus Service, Inc.	19-00206
Raylin Bus Line Corp.	19-00208
Raymond Rivera Morales	19-00212
Reliable Health Services Corp.	19-00216
Reyes Contractor Group, Inc.	19-00220
Ricardo Estrada Maisonet	19-00227
Ricoh Puerto Rico, Inc.	19-00128
Rock Solid Technologies, Inc.	19-00230
Rocket Learning, LLC	19-00232

Rocket Teacher Training, LLC	19-00235
Rodriguez-Parissi & Co., C.S.P.	19-00155
Rosso Group, Inc.	19-00239
S & L Development S.E.	19-00243
S.H.V.P. Motor Corp.	19-00134
Sabiamed Corporation	19-00274
Seguros Colon Colon, Inc.	19-00130
Semper Innova Corporation	19-00247
Service Group Consultant Inc.	19-00204
Servicio de Transportacion Juan Carlos Inc.	19-00205
Servicios Profesionales Integrados a la Salud, Inc.	19-00207
Sesco Technology Solutions, LLC	19-00162
Sign Language Interpreters, Inc.	19-00210
SSM & Associates, Inc.	19-00213
St. James Security Services, LLC	19-00145
Sucn Oscar Rodriguez Crespo	19-00165
Suiza Dairy Corporation	19-00215
Suzuki del Caribe, Inc.	19-00219
T R C Companies	19-00168
Tactical Equipment Consultants, Inc.	19-00222
Taller de Desarrollo Infantil y Prescolar Chiquirimundi Inc.	19-00049
Tatito Transport Service Inc.	19-00224
TEC Contractors, LLC	19-00050
Telefonica Larga Distancia de Puerto Rico, Inc.	19-00226
The Boston Consulting Group, Inc.	19-00228
Tito Ramirez Bus Service Inc.	19-00231
Total Petroleum Puerto Rico Corp.	19-00114
Transporte Escolar S S Inc	19-00184
Transporte Sonnel Inc.	19-00149
Transporte Urbina Inc.	19-00170
Trinity Metal Roof and Steel Structure Corp.	19-00187
Triple - S Salud, Inc.	19-00157
Truenorth Corp.	19-00160
Union Holdings, Inc.	19-00189
Universal Care Corp. (Unicare)	19-00193
Value Sales Corporation	19-00195
Vazquez Y Pagan Bus Line, Inc.	19-00197
VIIV Healthcare Puerto Rico, LLC	19-00164
VMC Motor Corp.	19-00166
Wal-Mart Puerto Rico Inc.	19-00267
WF Computer Services, Inc.	19-00200
William Rivera Transport Service Inc.	19-00209
Wynndalco Enterprises, LLC	19-00214
Xerox Corporation	19-00218

The Bank of New York Mellon, as Trustee, Under the Trust Agreement Dated March 1, 2015 Between the Puerto Rico Infrastructure Authority and the Bank of New York Mellon, and Fir Tree Inc. as Successor in Interest, to RBC Municipal Markets, LLC, as Owner Representative Under the Noteholder Agreement Dated March 1, 2015 Relating to Puerto Rico Infrastructure Authority Dedicated Tax Revenue Bond Anticipation Notes Series 2015	19-00269
Barclays Capital, BofA Securities, Merrill Lynch Capital Services, Inc., Citigroup Inc., Goldman Sachs & Co., J.P. Morgan Chase & Co., Jefferies Group LLC, Mesirov Financial, Inc., Morgan Stanley, Ramirez & Co., Inc., RBC Capital Markets, Santander Securities, UBS Financial Services, Inc. of Puerto Rico, VAB Financial, BMO Capital Markets, Raymond James, Scotia MSD, TCM Capital, and Sidley Austin LLP	19-00280
Jefferies LLC, ANB Bank, Northern Trust Company/Och-Ziff Capital Management, UBS Securities LLC, Union Bank, N.A. and Union Bank & Trust Company	19-00281
BNY Mellon/POP Sec., et al.	19-00282
First Southwest Company, et al.	19-00283
Defendant 1E - 59E	19-00284
Defendant 1A - 100A	19-00285
Defendant 1B - 100B	19-00286
Defendant 1C - 53C	19-00287
Defendant 1D - 73D	19-00288
Autonomy Master Fund Limited, et al.	19-00291
Cooperativa de Ahorro y Credito de Rincon, et al.	19-00292
Juan G. Ortiz de la Renta, et al.	19-00293
Awilda O. Martinez-Sanchez, et al.	19-00294
Ada R. Valdivieso, et al.	19-00295
Alan Friedman, et al.	19-00296
BlackRock Financial Management, Inc.	19-00297

EXHIBIT B

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
<i>GO Bond Series 2014A (Issued March 11, 2014)</i>					
Sidley Austin LLP	Underwriters Counsel	Yes	No	Yes	Yes
Barclays Capital, Inc.	Underwriter	Yes	Yes	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	Yes	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	Yes	Yes	Yes
Jeffries	Underwriter	Yes	Yes	Yes	Yes
JPMorgan	Underwriter	Yes	Yes	Yes	Yes
Mesirow Financial, Inc.	Underwriter	Yes	Yes	Yes	Yes
Morgan Stanley	Underwriter	Yes	Yes	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	Yes	Yes	Yes
RBC Capital Markets	Underwriter	Yes	Yes	Yes	Yes
Santander Securities	Underwriter	Yes	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	Yes	Yes	Yes
Merrill Lynch	Swap Counterparty	Yes	No	Yes	Yes
Morgan Stanley	Swap Counterparty	Yes	No	Yes	Yes
<i>GO Bond Series 2012 B (Issued March 7, 2012)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
<i>GO Bond Series 2012A (Issued March 7, 2012), Series 2011 D&E (Issued July 11, 2011), Series 2011C (Issued March 10, 2011)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jefferies	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter (<i>Series 2012A, Series 2011 D&E only</i>)	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
GO Bond Series 2011A (Issued February 10, 2011)					
Barclays Capital	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jefferies	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
GO Bond Series 2009A (Issued September 17, 2009), Series 2009B (Issued November 17, 2009)					
Barclays Capital, Inc.	Underwriter	No	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
GO Bond Series 2009C (Issued December 16, 2009)					
Barclays Capital	Underwriter	No	No	Yes	Yes
Citigroup	Underwriter	No	No	Yes	Yes
Goldman Sachs	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co. Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
GO Bond Series 2007A-4 (Remarketed September 17, 2009)					
JPMorgan	Remarketing Agent	No	No	Yes	Yes
Morgan Stanley	Remarketing Agent	No	No	Yes	Yes
PBA Bond Series R 2011 (Issued August 24, 2011)					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
<i>PBA Bond Series S 2011 (Issued August 24, 2011)</i>					
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jeffries	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
<i>PBA Bond Series T 2011 (Issued December 22, 2011)</i>					
Santander Securities	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
<i>PBA Bond Series U 2012 (Issued June 21, 2012)</i>					
Sidley Austin LLP	Bond Counsel	Yes	No	Yes	Yes
Barclays Capital, Inc.	Underwriter	Yes	No	Yes	Yes

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
BofA Merrill Lynch	Underwriter	Yes	No	Yes	Yes
BMO Capital Markets	Underwriter	Yes	No	Yes	Yes
Citigroup	Underwriter	Yes	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	Yes	No	Yes	Yes
Jefferies	Underwriter	Yes	No	Yes	Yes
JPMorgan	Underwriter	Yes	No	Yes	Yes
Morgan Stanley	Underwriter	Yes	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	Yes	No	Yes	Yes
Raymond James	Underwriter	Yes	No	Yes	Yes
RBC Capital Markets	Underwriter	Yes	No	Yes	Yes
Santander Securities	Underwriter	Yes	No	Yes	Yes
Scotia MSD	Underwriter	Yes	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	Yes	No	Yes	Yes
VAB Financial	Underwriter	Yes	No	Yes	Yes
<i>PBA Bond Series P, Q 2009 (Issued July 1 and October 28, 2009)</i>					
Barclays Capital, Inc.	Underwriter	No	No	Yes	Yes
Goldman Sachs & Co.	Underwriter	No	No	Yes	Yes
JPMorgan	Underwriter	No	No	Yes	Yes
Merrill Lynch	Underwriter	No	No	Yes	Yes
Morgan Stanley	Underwriter	No	No	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	No	Yes	Yes
Santander Securities	Underwriter	No	No	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	No	Yes	Yes
<i>PBA Bond Series K 2009 (Remarketed July 1, 2009)</i>					
Merrill Lynch	Underwriter	No	No	Yes	Yes
Ramirez & Co.	Underwriter	No	No	Yes	Yes
<i>ERS Bond Series A (Issued January 2008)</i>					

Exhibit B

Party	Role	Aiding & Abetting Fiduciary Duty	Breach of Contract	Unjust Enrichment	Fraudulent Transfer
Sidley Austin LLP	Underwriters Counsel	No	No	Yes	Yes
Citigroup	Underwriter	No	Yes	Yes	Yes
Merrill Lynch	Underwriter	No	Yes	Yes	Yes
Ramirez & Co., Inc.	Underwriter	No	Yes	Yes	Yes
Santander Securities	Underwriter	No	Yes	Yes	Yes
Scotia Capital	Underwriter	No	Yes	Yes	Yes
TCM Capital	Underwriter	No	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	Yes	Yes	Yes
<i>ERS Bond Series B&C (Issued May-June 2008)</i>					
Sidley Austin LLP	Underwriters Counsel	No	No	Yes	Yes
Santander Securities	Underwriter	No	Yes	Yes	Yes
UBS FS Puerto Rico	Underwriter	No	Yes	Yes	Yes