

Robb Evans & Associates, LLC
Fund Administrator of
Emerald Worldwide Holdings, Inc. et al.

11450 Sheldon St.
Sun Valley, California 91352
Telephone No.: (818) 768-8100
Facsimile No.: (818) 768-8802

INITIAL NOTICE TO INVESTORS

September 17, 2007

On May 17, 2007 the United States District Court, Central District of California, entered the "Order for Distribution of Restitution and Appointment of Fund Administrator" (the Order). The Order appointed Robb Evans & Associates, LLC as Fund Administrator. Fund Administrator is authorized to manage the administration of the claims procedures and distribution of the "Available Distribution," as defined in the Order to eligible claimants. We established a website at <http://www.robbevans.com/html/emerald.html>. This website contains the approved court orders and news releases by the U.S. Commodity Futures Trading Commission (CFTC), and will be updated with any new information

You are eligible to file a claim if:

- (1) You deposited investment funds directly into a U.S. bank account of Emerald Worldwide Holdings, Inc. (Emerald), ACE Capital Advisory Group, Inc. (ACE Capital), and/or ACE Emerald W. Holding, Inc. (ACE Emerald) during the period of March 2002 through April 2004; **AND**
- (2) You suffered a net loss when your deposits were greater than your withdrawals or payments from the bank accounts of Emerald, ACE Capital, and/or ACE Emerald. The net loss calculation does not include any adjustment for purported trading results or other account activity.

If your withdrawals or payments were greater than your deposits, you are not eligible to receive any distribution.

To file a claim, you MUST provide the following information (written in or translated to English) and documents within 90 calendar days from the date of this notice:

- (1) All names used, whether it be Japanese, Chinese, and/or English;
- (2) The six-digit CTI account number or contract number with Emerald;
- (3) Current or the best mailing address for the future correspondence and distribution funds;
- (4) Other contact information, such as phone number, fax number, and email address;
- (5) Summary of each of your deposits and withdrawals / payments by amount and date; **AND**
- (6) Proof of payments for your deposits and withdrawals, account opening documents, financial or other evidence.

Your claim will not be approved without the appropriate or acceptable proof of payments for your deposits.

After the Fund Administrator verified the claims, the Fund Administrator will disburse the Available Distribution (after the Fund Administrator's fees and other expenses) among the Eligible Claimants on a pro-rata basis, upon the approval by the Court.

Please send the above required information and documents to the Fund Administrator by:

- (1) By mail to 11450 Sheldon Street, Sun Valley, CA 91352, USA;
- (2) By fax to (818) 768-8802; or
- (3) By email to emerald@robbevans.com