

Judge orders Humboldt Creamery accountant to appear for deposition

Rich Ghilarducci subpoenaed; will be deposed July 9 in San Francisco at his attorney's office

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Lawyers for Humboldt Creamery's unsecured creditors — who could be out as much as \$30 million — want to talk to the Fortuna accountant that audited Humboldt Creamery books.

An order requesting the deposition of Frank X. Gloeggler, CPA, was granted late Wednesday by a federal bankruptcy court.

Gloeggler's receptionist told *The Enterprise* Gloeggler had no comment.

Lawyers from San Francisco's Pachulski, Stang, Ziehl & Jones want Gloeggler to appear on July 8 at the Eureka law offices of William Bertain. They also want him to produce documents by July 2.

"The (unsecured creditors) committee believes that Gloeggler has, or should have, information regarding the debtor's books and records, its methods of accounting and other information related to the debtor's financial management," states a motion requesting the order.

The lawyers, according to the order, want all tax returns prepared by Gloeggler from 2004; all professional liability policies in the accountant's name, covering claims made in the year 2009 or claims incurred between January 1, 2007 and December 31, 2008; all documents showing communications between Gloeggler and CoBank, the creamery's CFO Tony Titus, the board of directors, and the former CEO Rich Ghilarducci; documents evidencing the

creamery's physical inventory, accounts receivable or accounts payable from 2004; all documents that relate to any transfer by Titus to or on behalf of the creamery for "alleged" financial obligations of the creamery, including payroll obligations; all documents evidencing alterations to the creamery's financial statements and books from 2004 to the present and any documents that refer or relate to any payment by the creamery to Titus or Ghilarducci "outside the ordinary course of

business."

Meanwhile, the court has issued a subpoena for Ghilarducci and an agreement was reached between his lawyer and the unsecured creditors committee lawyers for the former CEO to appear on July 9 at Ghilarducci's lawyer's office in San Francisco, according to a source close to the committee's investigation, that wished to remain unnamed. Previously, it was requested by the unsecured creditors' committee that Ghilarducci be orally examined in Eureka. The loca-

tion was changed to the committee's lawyers' San Francisco office before it was moved to the office of Kecker & Van Nest — Ghilarducci's lawyers' office.

Attempts to reach Ghilarducci's lawyer, Elliot Peters, were unsuccessful.

The source also said other motions for orders requesting oral examinations of other creamery executives and creamery Board President Jim Renner are expected to be filed with the court.