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April 9, 2007

RE: Securities and Exchange Commission v. Albert E. Parish, Parish Economics LLC and Summerville Hard Assets LLC

Dear Investor:

As you may already know, on April 5, 2007, the United States Securities and Exchange Commission (the "SEC") filed a lawsuit in federal court in Charleston, South Carolina against Albert E. Parish, Parish Economics LLC and Summerville Hard Assets LLC ("the Defendants"). In a nutshell, the SEC's Complaint asserts that for quite some time, Dr. Parish, using Parish Economics and Summerville Hard Assets, was involved in fraudulent investment activities that purportedly involved "investment pools."

In connection with the SEC's lawsuit, the court has appointed me as Receiver for the Defendants. Among other things, I am responsible for determining the amounts invested in the investment programs promoted by the Defendants; the returns or interest paid on those investments; and determining what happened to the money that was invested.

This letter and the enclosed Investor Claim Form are being sent to you because the records available to us indicate that you were an investor one or more of the investor pools that is the subject of our investigation. Because our information may be incomplete at this point, I am asking that, if you know other investors, please make certain that they have received this letter. If not, a copy of the letter and Claim Form can be obtained from my website (see below).

Our investigation is in the very early stages. My lawyers, along with my professional staff and I, are working to gather as much information as possible so that we can gain a clear understanding of what happened here. We are currently reviewing financial, investment and banking records, as well other business records obtained from the Defendants.

We are also in the process of marshalling the "hard assets," which include artwork, jewelry, coins and similar items. The sheer number and variety of items that we are dealing with makes this a painstaking process. At this early date, it is not possible to provide you with meaningful information regarding the value of these assets. While we have obtained records that we believe will be useful in this effort, we expect that appraisals of most of the items will be required.

Because of the significant amounts of money apparently invested in these investment pools, the number of investors and the period of time during which the offering was conducted, this is a complicated assignment and requires the cooperation of people, like you, who made investments. The enclosed Claim Form is an important part of this process. Not only will this substantiate any claim that you might have to a distribution, it will provide us with valuable information that will assist us in our investigation. ***Please note that we have established a claim deadline of July 31, 2007. If your claim form is not received by that date, the claim might not be allowed.***

I encourage you to complete the enclosed form at your earliest convenience. The information that we have requested is important. Please note that in addition to completing the form, we are asking you to provide us with copies of any supporting documents such as check copies (front and back), wire transfers and correspondence.

As we undertake this effort, you should understand that all of us who are involved in this investigation and recovery effort are paid out of the assets that are the subject of the receivership. Based on our experience in cases like this, we know that the investigation and administration of this receivership will be expensive. Our goal is to spend time and money wisely. Therefore, in virtually all of our planning and recovery efforts, we will take cost and potential financial benefit into account.

It will likely take months for us to complete our investigation, liquidate the assets and determine the amount of the distribution to creditors. We may be required to file additional litigation to recover assets or obtain recoveries from those who were involved with these investment programs before a distribution can be made. The reality of this circumstance is that it is much too early for us to make any estimate about the amount that will be distributed. We plan to file a report with the Court within 45 days that will describe the overall circumstances, including recoveries and assets, as of that date. At that time, we may be able to provide an assessment regarding the prospects and timing of any distribution. When filed, the report will be available on my firm's website.

I realize that this news is likely distressing to you and difficult to understand. We will do our best to keep you and the Court informed regarding our efforts. As this case goes forward, we may file additional reports indicating where we are in our investigation and what, if anything, we are finding. So that you can have access to these reports and other information, we have established a page for this case on our website, which you will find at www.haysconsulting.net. On our home page, click on the link to Parish Economics LLC to find information relevant to this case. Initially, we are posting a copy of the SEC's complaint, along with the order appointing me as Receiver and freezing the assets of the Defendants. As noted above, we have also posted a copy of this letter, the enclosed Investor Claim Form along with a downloadable template to assist you with calculating your claim. As our reports are filed with the District Court, they will be posted on the website.

I encourage you to check the website frequently, especially in the early months of this case. However, because we have numerous investors and our staff is devoted to active investigation, we request that you try to avoid calling my office for routine updates. Not only do these calls distract us from our other efforts, they are relatively costly to the estate. Even so, if you do need to call my office about a specific issue, please contact Shuwanda Sloane at (404) 926-0059. You may also contact us via e-mail through the website.

Sincerely,

/s

S. Gregory Hays, Receiver

cc: United States District Court, Charleston, South Carolina
William P. Hicks, Esq. Securities and Exchange Commission
J. Alex Rue, Esq., Securities and Exchange Commission
J. David Dantzler, Jr., Esq., Counsel for Receiver

SEC v. Albert E. Parish, et. al.
Investor Claim Form

INSTRUCTIONS:

Please complete all sections of this form and provide copies of all materials such as checks, wire transfer transmittals and correspondence that support your answers. *For any checks, make copies of the front and back.* The information provided should be complete and accurate.

Once completed, please return this form, Exhibit "A" and related materials to the Receiver's office addressed as follows:

Parish Claims
Hays Financial Consulting, LLC
3343 Peachtree Road, NE, Suite 200
Atlanta, Georgia 30326-1420

SHOULD YOU FAIL TO RETURN THIS FORM TO THE RECEIVER ON OR BEFORE JULY 31, 2007, THE RECEIVER RESERVES THE RIGHT TO SEEK TO DISALLOW ALL OR PART OF ANY CLAIM YOU MIGHT HAVE IN THIS CASE.

If you did not invest with Albert E. Parish, Parish Economics LLC or Summerville Hard Assets LLC, we would appreciate you returning this form with an indication that you made no investment.

If your address changes after you submit this form, promptly advise the Receiver's office of your new address.

I. Investor Information

Investor's Name: _____

Contact Person (if different from Investor): _____

Investor's Social Security or Federal Tax ID Number: _____

Full Postal Address: _____

Email: _____

Phone Number (Home): _____

Phone Number (Work): _____

II. Information Regarding Your Investment

1. Identify Investment Pools you invested in: _____
2. Account number(s): _____
3. To whom did you make your payment: _____
4. Please identify the person or persons who caused you to make your investment(s):

5. How did you learn about the Investment Pools?

6. How much did you invest in the Investment Pool(s)? (Do not include investment 'returns' that you reinvested or any return of your principal that you reinvested).
\$ _____

III. Transactions – Exhibit “A”

Attached as Exhibit “A” is a form to be completed by you listing all transactions with Albert Parish, Parish Economics LLC, Summerville Hard Assets LLC or any affiliated Investment Pool. For each transaction, please list the date (in chronological order), a description and fill in the appropriate column (A through D) with the dollar amount of the transaction. **ONLY INCLUDE ACTUAL PAYMENTS OF MONEY FROM YOU OR TO YOU. DO NOT INCLUDE EARNINGS THAT WERE REINVESTED.** At the end of the form, please total all columns. Once completed, please initial in the bottom right hand corner, number the exhibit pages and submit with this declaration.

(Note: For easier tabulation, a Microsoft Excel version of Exhibit “A” can be downloaded directly from the Receiver’s website at www.haysconsulting.net.

IV. Information Regarding Payments Made To You

1. How much money was paid to you as “earnings” on your investment?
\$ _____

If available, please include copies of any 1099s or K-1s you received.
2. Was any portion of your principal investment returned to you? _____ If yes, please state how much. \$ _____ (Column C of Exhibit “A”)
3. Did you reinvest the principal and return that was returned to you? If yes, please state how much. \$ _____

4. Were you paid any finders' fees, commissions or similar payments? _____ If yes:
- a. What was the total of these types of payments made to you? \$ _____
(Column D of Exhibit "A")
- b. How were the amounts of these payments calculated? _____

V. If the funds invested and described herein or on Exhibit "A" were received from and invested on behalf of someone besides yourself, please list their name and address below. (Attach additional sheets if necessary)

| Name | Address | Relationship |
|-------|---------|--------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

VI. Please provide any additional information that may assist the Receiver in his duties: _____

I, the undersigned, declare under penalty of perjury* that the information provided in this Investor Declaration form, Exhibit "A" and attached documents are true and correct.

Date: _____ Signature: _____
 Print Name: _____

* Penalty for presenting fraudulent claim or providing false information: Fine of up to \$ 50,000 or imprisonment for up to 5 years, or both 18 U.S.C. § 152.

