

**Amendment No. 3 to Stipulation and Agreement of Compromise, Settlement, and Release**

The undersigned parties agree that the Stipulation and Agreement of Compromise, Settlement and Release dated as of May 31, 2018 (the “Stipulation”) between Tonkon Torp LLP (“Tonkon”), and the Class Representatives, and Amendment No. 2 to the Stipulation and Agreement of Compromise, Settlement and Release (dated October 18, 2018) (“Amendment No. 2) in the litigation captioned *Ciuffitelli v. Deloitte & Touche LLP*, Case No. 3:16-cv-00580-AC (U.S.D.C. D. Or.) are hereby amended in the following respects, pursuant to Stipulation, ¶ 49:

1. Tonkon acknowledges that the first contingency in paragraph 34 of the Stipulation (Tonkon’s entering into a settlement agreement with the Receivership Entity in a form acceptable to Tonkon and that includes a broad release by the Receivership Entity of the Tonkon Released Parties) has been satisfied.

2. Tonkon hereby waives the second contingency in paragraph 34 of the Stipulation, namely the contingency of Court approval in the SEC Civil Action of that settlement agreement between Tonkon and the Receivership Entity.

3. The Parties agree that paragraph 35(d) of the Stipulation is hereby deleted.

4. The definition of the “Class” as described in Amendment No. 2 is hereby amended, changed, replaced, and superseded by the following provision:

“Class” means a settlement class consisting of all persons who purchased any Covered Aequitas Securities on or after June 9, 2010 and who had an account balance related to any Covered Aequitas Securities as of March 31, 2016.

“Covered Aequitas Securities” means any security issued by the following entities: 1) Aequitas Commercial Finance, LLC (“ACF”); 2) Aequitas Income Opportunity Fund, LLC (“AIOF”); 3) Aequitas Income Opportunity Fund II, LLC (“AIOF-II”); 4) Aequitas Capital Opportunities Fund, LP (“ACOF”); 5) Aequitas Income Protection Fund, LLC (“AIPF”); 6) Aequitas Enhanced Income Fund, LLC (“AEIF”); 7) Aequitas ETC Founders Fund, LLC (“AETC”); and 8) MotoLease Financial, LLC (“AMLF”).

The Class excludes:

(a) Defendants; (b) the past and present officers and directors of the Aequitas affiliated companies, including without limitation Robert Jesenik, Brian Oliver, Craig Froude, Scott Gillis, Andrew MacRitchie, Olaf Janke, Brian Rice, William Ruh, Steve Hedberg,

Brett Brown, Tom Goila, Patricia Brown, Bill Malloy, and Thomas Szabo, and their respective families and affiliates; (c) the past and present members of the Aequitas Advisory Board, including without limitation William McCormick, L. Martin Brantley, Patrick Terrell, Edmund Jensen, Donna Miles, William Glasgow, Keith Barnes, Bob Zukis, and their respective families and affiliates; (d) registered investment advisors and investment advisor representatives; (e) any investor who received finder's fees or other consideration from Aequitas in connection with referring investors to Aequitas; and (f) any of the Individual Plaintiffs in any of the Individual Actions. For the avoidance of doubt, Jeanette Lao, as trustee of the Jeanette Lao Rollover IRA, Claire Lin, as trustee of Claire Yan Lin Roth IRA; and Calmar Optcom, Inc. are members of the Class.


4. The amendments set forth herein change, replace, and supersede any and all prior amendments and, for the avoidance of doubt, the undersigned parties stipulate that Amendment No. 2 is hereby superseded and revoked in its entirety.

5. All other provisions of the Stipulation remain unchanged.


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DATED this 1st day of August, 2019

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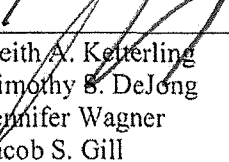
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