

STATEMENT OF ISSUES

Issue I: Could Norman Beckman, acting for Haas, and on behalf of Feldman Brothers and NBP, settle with Nathan Shaul1, and cancel accounts of \$121,492.50 owed to Nathan Shaul1 by Feldman Brothers, and \$205,933.90 owed to Nathan Shaul1 by NBP, without Fin-Ag Inc.'s knowledge or consent, when Fin-Ag Inc. held a properly perfected, first security interest in Shaul1's accounts?