

Fill in this information to identify your case:

United States Bankruptcy Court for the:

DISTRICT OF DELAWARE

Case number *(if known)* _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Emergent Capital, Inc.

2. All other names debtor used in the last 8 years
 Include any assumed names, trade names and *doing business as* names
FKA Imperial Holdings, Inc.
FKA Imperial Holdings, LLC

3. Debtor's federal Employer Identification Number (EIN) 30-0663473

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	<u>1200 North Federal Highway</u> <u>Suite 200</u> <u>Boca Raton, FL 33432</u> Number, Street, City, State & ZIP Code <u>Palm Beach</u> County	_____ P.O. Box, Number, Street, City, State & ZIP Code Location of principal assets, if different from principal place of business <u>Delaware</u> Number, Street, City, State & ZIP Code

5. Debtor's website (URL) N/A

6. Type of debtor
 Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
 Partnership (excluding LLP)
 Other. Specify: _____

Debtor Emergent Capital, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

5242

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check **all** that apply.

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor <u>Red Reef Alternative Investments,LLC</u>	Relationship <u>Subsidiary</u>
District <u>Delaware</u>	When _____ Case number, if known _____

Debtor **Emergent Capital, Inc.**
Name

Case number *(if known)* _____

11. Why is the case filed in this district? *Check all that apply:*

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No
 Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property? _____
Number, Street, City, State & ZIP Code

Is the property insured?

- No
- Yes. Insurance agency _____
 Contact name _____
 Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
<input type="checkbox"/> 50-99	<input type="checkbox"/> 5001-10,000	<input type="checkbox"/> 50,001-100,000
<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
<input type="checkbox"/> 200-999		

15. Estimated Assets

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input checked="" type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

16. Estimated liabilities

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input checked="" type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor Emergent Capital, Inc.
Name

Case number (if any) _____


Request for Relief, Declaration, and Signatures

WARNING – Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of the 11, United States Code, specified in this petition.
I have been authorized to file this petition on behalf of the debtor.
I have examined the information in this petition and have a reasonable belief that the information is true and correct.
I declare under penalty of perjury that the foregoing is true and correct.

Executed on 10/15/2020
MM / DD / YYYY

X 
Signature of authorized representative of debtor

Miriam Martinez
Printed name

Title Chief Financial Officer

18. Signature of attorney

X 
Signature of attorney for debtor

Date 10/15/2020
MM / DD / YYYY

Colin R. Robinson
Printed name

Pachulski Stang Ziehl & Jones LLP
Firm name

919 N. Market Street
17th Floor
Wilmington, DE 19801
Number, Street, City, State & ZIP Code

Contact phone 302-652-4100

Email address crobinson@pszjlaw.com

5624 DE
Bar number and State

Official Form 201A (12/15)

[If debtor is required to file periodic reports (e.g. forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11 of the Bankruptcy Code, this Exhibit "A" shall be completed and attached to the petition.]

**United States Bankruptcy Court
District of Delaware**

In re Emergent Capital, Inc. Debtor(s) Case No. _____ Chapter 11

**Attachment to Voluntary Petition for Non-Individuals Filing for
Bankruptcy under Chapter 11**

1. If any of the debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934, the SEC file number is 001-35064.

2. The following financial data is the latest available information and refers to the debtor's condition on 05.31.2020.

a. Total assets		\$	<u>175,122,000.00</u>					
b. Total debts (including debts listed in 2.c., below)		\$	<u>115,856,000.00</u>					
c. Debt securities held by more than 500 holders:				Approximate number of holders:				
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
secured	<input type="checkbox"/>	unsecured	<input type="checkbox"/>	subordinated	<input type="checkbox"/>	\$	<u>0.00</u>	<u>0</u>
d. Number of shares of preferred stock			<u>0</u>					<u>0</u>
e. Number of shares common stock			<u>159,263,140</u>					<u>14</u>

Comments, if any:

3. Brief description of Debtor's business:

Emergent Capital, Inc., through its subsidiaries, owns a 27.5% equity interest in White Eagle Asset Portfolio, LP, which entity holds a valuable portfolio of life settlement assets.

4. List the name of any person who directly or indirectly owns, controls, or holds, with power to vote, 5% or more of the voting securities of debtor:

PJC Investments, LLC/ Pat Curry; Evermore Global Value Fund; Sirius International Insuranc Corp.; Opal Sheppard Opportunities Fund I LP; Brennan Opportunities Fund I LP; and James G. Wolf


**SECRETARY'S CERTIFICATE
OF
EMERGENT CAPITAL, INC.**

September 30, 2020

The undersigned, Miriam Martinez, Chief Financial Officer and Secretary of Emergent Capital, Inc., a Florida corporation (the "Corporation"), hereby certifies as follows:

1. Attached hereto as **Exhibit A** are true, correct and complete copies of the resolutions (the "Resolutions") duly adopted by the Board of Directors of the Corporation on September 17, 2020 relating to the filing of a petition to be filed by the Corporation seeking relief under the provisions of chapter 11 of title 11 of the United States Code. Such Resolutions have not been in any way been modified, amended, annulled, rescinded or revoked and remain in full force and effect as of the date hereof.

IN WITNESS WHEREOF, the undersigned has executed this Secretary's Certificate on behalf of the Company as of the date first written above.



Name: Miriam Martinez

Title: Chief Financial Officer and Secretary

Exhibit A

Resolutions

WHEREAS, the Board has considered the financial and operational aspects of the Corporation's business and assets; and

WHEREAS, the Board has reviewed the historical performance of the Corporation and the current and long-term liabilities of the Corporation; and

WHEREAS, the Board has, over the last several months, reviewed the materials presented to it by the management of and the advisors to the Corporation regarding the possible need to undertake a restructuring of the Corporation; and

WHEREAS, the Board has analyzed each of the financial and strategic alternatives available to it and the impact of the foregoing on the Corporation's business and its stakeholders, including the terms of a Chapter 11 Plan of Reorganization,

NOW, THEREFORE, BE IT

RESOLVED, that in the judgment of the Board, it is desirable and in the best interests of the Corporation, its creditors, stockholders and other interested parties that a petition be filed by the Corporation seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"); and be it further

RESOLVED, that the officers of the Corporation (each, an "Authorized Officer") be, and each of them hereby is, authorized on behalf of the Corporation to execute, verify and file all petitions, schedules, lists, and other papers or documents, and to take and perform any and all further actions and steps that any such Authorized Officer deems necessary, desirable and proper in connection with the Corporation's chapter 11 case, which include, but is not limited to, restructuring its financial obligations pursuant to confirmation of a Chapter 11 Plan of Reorganization; and be it further

RESOLVED, that the Authorized Officers, on behalf of the Corporation, are authorized and empowered to retain the law firm of Pachulski Stang Zichl & Jones LLP ("PSZ&J") as bankruptcy counsel to represent and assist the Corporation in carrying out its duties under chapter 11 of the Bankruptcy Code, and to take any and all actions to advance the Corporation's rights in connection therewith, and the Authorized Officers are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the bankruptcy, and to cause to be filed an appropriate application for authority to retain the services of PSZ&J; and be it further

RESOLVED, that the Authorized Officers of the Corporation be, and hereby are, authorized and empowered to employ any other professionals necessary to assist the Corporation in carrying out its duties under the Bankruptcy Code; and in connection therewith, the officers of the Corporation are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to or immediately upon the filing of the chapter 11 case and cause to be filed appropriate applications with the Bankruptcy Court for authority to retain the services of any other professionals, as necessary, and on such terms as are deemed necessary, desirable and proper; and be it further

RESOLVED, that the Authorized Officers of the Corporation be, and hereby are, authorized and empowered, to the extent necessary, to execute, implement, and assume the Senior Secured Notes Restructuring Support Agreement, the Convertible Unsecured Notes Restructuring Support Agreement, and the Chapter 11 Plan of Reorganization, which implementation is expected to include a pre-bankruptcy solicitation of the Corporation's senior unsecured noteholders and convertible secured noteholders, with respect to the Plan of Reorganization and the filing of the Plan of Reorganization with the Bankruptcy Court as a pre-packaged chapter 11 plan; and in connection therewith, the Authorized Officers are hereby authorized and empowered to execute any appropriate agreements and related ancillary documents; and be it further

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized on behalf of the Corporation to take any and all actions, to execute, deliver, certify, file and/or record and perform any and all documents, agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities or certificates and to take any and all actions and steps deemed by any such Authorized Officer to be necessary or desirable to carry out the purpose and intent of each of the foregoing resolutions and to effectuate a successful chapter 11 case; and be it further

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized on behalf of the Corporation to take any and all actions and steps deemed by any such Authorized Officer to be necessary or desirable to the develop, file and seek confirmation of a chapter 11 plan and related disclosure statement; and be it further

RESOLVED, that any and all actions heretofore taken by any Authorized Officer or the directors of the Corporation in the name and on behalf of the Corporation in furtherance of the purpose and intent of any or all of the foregoing resolutions be, and hereby are, ratified, confirmed, and approved in all respects; and be it further

RESOLVED, that the foregoing resolutions be filed with the records of the meetings of the Board.

Fill in this information to identify the case:

Debtor name: Emergent Capital, Inc.

United States Bankruptcy Court for the: DISTRICT OF DELAWARE

Case number (if known): _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.



Declaration and signature

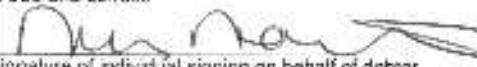
I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration: Corporate Ownership Statement, List of Equity Holders, Creditor Matrix Certification

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: October 15, 2020

x 

Signature of individual signing on behalf of debtor

Miriam Martinez
Printed name

Chief Financial Officer
Position or relationship to debtor

Fill in this information to identify the case:

Debtor name Emergent Capital, Inc.

United States Bankruptcy Court for the: District of Delaware (State)

Case number (if known): 20-

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/19

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims, on a consolidated basis.

None [check if applicable]

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1 Convertible Unsecured Notes Trustee U.S. Bank National Association Attention: Corporate Trust One Federal Street, 10th Floor Boston, MA 02110	Foley & Lardner LLP Richard J. Bernard, Esq. 90 Park Avenue New York, New York 10016 rbernard@foley.com Tel. 212.682.7474 Fax: 212.687.2329	5.0% Senior Unsecured Convertible Notes due 2023				\$67,836,966.00 plus any accrued and unpaid interest, fees, costs and expenses and other amounts
2 Phyllis & Allan Pohl, Kimberly Sheris c/o Jonathan B. Butler, Esq. Ciklin Lubitz 515 N. Flager Drive, 20th Flr. West Palm Beach FL 33401	Jonathan B. Butler, Esq. Ciklin Lubitz 515 N. Flager Drive, 20th Flr. West Palm Beach FL 33401 Tel: (561) 832-5900 Fax: (561) 833-4209 E-mail: jbutler@CiklinLubitz.com	Litigation	Contingent Unliquidated Disputed			Unliquidated

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

EMERGENT CAPITAL, INC.,

Debtor.

Chapter 11

Case No. 20-____ (____)

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the Debtor, certifies that the following is a corporation other than the Debtor, or a governmental unit, that directly or indirectly owns 10% or more of any class of the corporation's equity interests, or states that there are no entities to report under FRBP 7007.1.

None [*check if applicable*]

Name: PJC Investments, LLC / Pat Curry
Address: 204 Woodhew Drive
Woodway, TX 76712

Name: Evermore Global Value Fund
Address: 89 Summit Avenue, 3rd Floor
Summit, NJ 07901

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:

EMERGENT CAPITAL, INC.,

Debtor.

Chapter 11

Case No. 20-____ (____)

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case:

Name and Last Known Address or Place of Business of Holder	Security Class	Number of Securities	Percentage of Interest
PJC Investments, LLC/ Pat Curry 204 Woodhew Drive Woodway, TX 76712	Common Stock	32,695,147	20.61%
Evermore Global Value Fund 89 Summit Avenue 3 rd Floor Summit, NJ 07901	Common Stock	16,710,000	10.53%
Sirius International Insurance Corp. (publ) (a/c xx138) Birger Jarlsgatan 57B SE-113 96 Stockholm Sweden	Common Stock	11,185,000	7.05%
Opal Sheppard Opportunities Fund I LP 40 Lake Bellevue Drive Suite 245 Bellevue, WA 98005	Common Stock	10,510,000	6.62%
Brennan Opportunities Fund I LP 1 Sea Breeze Court Napa, CA 94559	Common Stock	10,200,000	6.43%
James G. Wolf 105 Flyway Drive Kiawah Island, SC 29455	Common Stock	9,662,701	6.09%
Joe Sarachek / JSARCO, LLC Kelley Drye & Warren LLP 101 Park Avenue New York, NY 10178	Common Stock	7,720,038	4.87%

Name and Last Known Address or Place of Business of Holder	Security Class	Number of Securities	Percentage of Interest
Regents of The University of Michigan 5082 Wolverine Tower 3003 S. State Street Ann Arbor, MI 48109-1287	Common Stock	6,975,000	4.40%
Sirius International Insurance Corp. (publ) (a/c xx140) Birger Jarlsgatan 57B SE-113 96 Stockholm Sweden	Common Stock	2,630,000	1.66%
Mimesis Capital Partners LLC Adam Kalkin 40 Quimby Lane Bernardsville, NJ 07924	Common Stock	2,500,000	1.58%
Roy J. Patterson River City Management, LLC 13616 California Street Suite 110 Omaha, NE 68154	Common Stock	616,584	0.39%
Matthew D. Houk Horizon Kinetics LLC 470 Park Avenue South New York, NY 10016	Common Stock	292,442	0.18%
Miriam Martinez Emergent Capital, Inc. 1200 North Federal Hwy Suite 200 Boca Raton, FL 33432	Common Stock	210,236	0.13%
Harvey Werblowsky Emergent Capital, Inc. 1200 North Federal Hwy Suite 200 Boca Raton, FL 33432	Common Stock	151,823	0.10%
Rob Fink 34 Wotten Road Essex Fells, NJ 07021	Common Stock	25,000	0.00%
Gerald Hellerman 5431 NW 21 st Avenue Boca Raton, FL 33496-33446	Common Stock	1,811	0.00%
Sub-Total		112,085,782	70.64%
Remaining shares held by public holders in street name		46,569,358	29.36%
Grand Total		158,655,140	100.00%

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

EMERGENT CAPITAL, INC.,

Debtor.

Chapter 11

Case No. 20-____ (____)

CERTIFICATION OF CREDITOR MATRIX

Pursuant to Rule 1007-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware, the above captioned debtor (the "Debtor") hereby certifies that the *Creditor Matrix* submitted herewith contains the names and addresses of the Debtor's creditors. To the best of the Debtor's knowledge, the *Creditor Matrix* is complete, correct, and consistent with the Debtor's books and records.

The information contained herein is based upon a review of the Debtor's books and records as of the petition date. However, no comprehensive legal and/or factual investigations with regard to possible defenses to any claims set forth in the *Creditor Matrix* have been completed. Therefore, the listing does not, and should not, be deemed to constitute: (1) a waiver of any defense to any listed claims; (2) an acknowledgement of the allowability of any listed claims; and/or (3) a waiver of any other right or legal position of the Debtor.

Arlean Lee
2625 SW 133rd Avenue
Miramar FL 33027-3882

Band & Co
1555 N. Rivercenter Drive
Suite 302
Milwaukee, WI 53212

BMM Capital LLC
200 E 94th St, Apt PH5
New York City, NY 10128

Brennan Opportunities Fund I LP
1 Sea Breeze Court
Napa, CA 94559

CEDE & CO (Fast Account)
PO Box 20
Bowling Green Station
New York, NY 10004

Convertible Unsecured Notes Trustee
U.S. Bank National Association
Attention: Corporate Trust
One Federal Street, 10th Floor
Boston, MA 2110

Counsel to the Senior Secured Notes Trustee
K&L Gates LLP
Andy Skouvakis, Scott E. Waxman
Stacey E. Roberts
600 N. King Street, Suite 901
Wilmington, DE 19801

Counsel to the Supporting Convertible Unsecured Noteholders
Stroock & Stroock & Lavan LLP
Brett Lawrence, Esq.
Matthew G. Garofalo, Esq.
180 Maiden Lane
New York, NY 10038-4982

Counsel to the Supporting Senior Secured Noteholders
Faegre Drinker Biddle & Reath LLP
James H. Millar, Esq.
Laura E. Appleby, Esq.
1177 Avenue of the Americas, 41st Floor
New York, NY 10036

Counsel to the Supporting Senior Secured Noteholders
Faegre Drinker Biddle & Reath LLP
Brett D. Fallon
222 Delaware Avenue
Suite 1410
Wilmington, DE 19801

Counsel to the Convertible Unsecured Notes Trustee
Foley & Lardner LLP
Richard J. Bernard, Esq.
90 Park Avenue
New York, NY 10016

Covington & Burling LLP
Jason Raofield
One CityCenter
850 Tenth Street, NW
Washington, DC 20001-4956

David Haring
10048 Cielo Drive
Beverly Hills, CA 90210

David Haring
East Lyford Lane 7776
Nassau, Bahamas,

David Sasso
4320 NE 16th Avenue
Oakland Park, FL 33334

Evermore Global Value Fund
89 Summit Avenue
3rd Floor
Summit, NJ 07901

FFI Holdings PLC
15 Conduit Street
London, England, W1S 2XJ,

Film Finances, Inc.
9000 Sunset Boulevard, Suite 1400
Los Angeles, CA 90069

First National Bank
1835 N. Valley Mills Dr.
Waco, TX 76710-2662

Gary Arnold
19030 Skyridge Circle
Boca Raton, FL 33498-6223

Gerald Hellerman
5431 NW 21st Avenue
Boca Raton, FL 33496-3446

Harvey Werblowsky
Emergent Capital, Inc.
1200 North Federal Hwy
Suite 200
Boca Raton, FL 33432

Internal Revenue Service
PO Box 7346
Philadelphia, PA 19101-7346

Investco 1 LLC
204 Woodhew Drive
Woodway, TX 76712

Ironsides Partners Special Situations Master Fund III L.P.
Guland House
Grand Cayman KY1-1104
Cayman Islands,

James G. Wolf
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