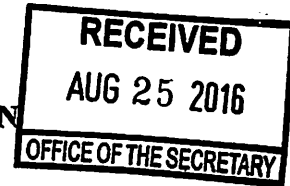


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549



In the Matter of:

CAPITAL CITY BANCSHARES, INC.,  
CHANG-ON INTERNATIONAL, INC.,  
COMPUTER GRAPHICS INTERNATIONAL INC.,  
JOHN D. OIL AND GAS COMPANY,  
LEGAL LIFE PLANS, INC.,  
POWDER RIVER COAL CORP.,  
Respondents

Securities Exchange Act of 1934  
Release No. 78507 / August 9, 2016

Administrative Proceeding  
File No. 3-17366

**TRUSTEE'S ANSWER ON BEHALF OF JOHN D. OIL AND GAS COMPANY TO  
ORDER INSTITUTING ADMINISTRATIVE PROCEEDINGS AND NOTICE OF  
HEARING PURSUANT TO SECTION 12(J) OF THE SECURITIES EXCHANGE ACT  
OF 1934**

AND NOW, this 23<sup>rd</sup> day of August, 2016, comes Guy C. Fustine, Esquire, Chapter 7  
Bankruptcy Trustee for John D. Oil and Gas Company, by and through his counsel, Knox  
McLaughlin Gornall & Sennett, P.C., with this Answer to the allegations contained in the Order  
Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the  
Securities Exchange Act of 1934, as follows:

1. It is admitted that John D. Oil and Gas Company ("Debtor" or "John D. Oil") is a  
Maryland corporation located in Mentor, Ohio and that at all times relevant to this proceeding,  
the securities of John D. Oil have been registered under Exchange Act Section 12(g); and that as  
of May 31, 2016, the company's stock (symbol "JDOGQ") was traded on the over-the-counter  
markets.

2. It is admitted that John D. Oil did not file periodic reports with the Commission  
during the Chapter 11 bankruptcy proceeding but it is denied that John D. Oil did not adequately  
inform investors, creditors, and the public of its financial condition.

3. It is admitted that John D. Oil did not report to the Commission the termination of its auditor-client relationship, but it is denied that John D. Oil did not adequately inform investors, creditors, and the public of the termination.

The Respondent further provides background information as follows:

4. Termination of the auditor-client relationship occurred as a result of non-payment of the auditor's fees.

5. John D. Oil filed a Chapter 11 Petition for Relief under the United States Bankruptcy Code in the United States Bankruptcy Court for the Western District of Pennsylvania at Erie on January 13, 2012 at Case No. 12-10063-TPA. The case was filed on behalf of John D. Oil by the Bernstein Law Firm, P.C.

6. On or about January 17, 2012, the Bernstein Law Firm served the Securities and Exchange Commission with copies of the Debtor's motions for joint administration, use of cash collateral, debtor-in-possession financing, payment of pre-Petition wages and continuation of utility services, together with the notice(s) of hearing, at the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549. The Securities and Exchange Commission was not included on the official service list which was approved by the Bankruptcy Court on March 22, 2012.

7. On November 14, 2014, the Bankruptcy Court appointed Fustine to serve as the Chapter 11 Trustee for John D. Oil. Having been unable to formulate a viable Plan of Reorganization with the Debtor and the Debtor's representatives, the Trustee moved for conversion of the case from Chapter 11 to Chapter 7.

8. The Official Meeting of Creditors in the Chapter 7 bankruptcy case was held on February 22, 2016. Notice of the Official Meeting of Creditors was sent to all creditors and equity security interest holders in the case.

9. The Debtor filed monthly operating reports during the Chapter 11 proceeding. Following conversion of the case from Chapter 11 to Chapter 7, the Trustee filed monthly progress reports.

10. The Trustee was authorized to operate the Debtor's gas and oil business for a limited period of time under Section 721 of the Bankruptcy Code, 11 U.S.C. §721. The Trustee was recently authorized to sell the Debtor's tangible assets as a going-concern. The closing has not yet occurred. The Trustee's authority to operate the business will terminate as of the date of closing.

11. The Trustee has made every reasonable effort to maximize the value of the assets for the benefit of the creditors and the equity security interest holders. Although the general creditors will be paid a pro rata portion of their allowed claims, it is anticipated that there will be no distribution to the equity security interest holders.

Respectfully submitted,

KNOX McLAUGHLIN GORNALL &  
SENNETT, P.C.

Attorneys for Guy C. Fustine, Esquire, Chapter 7  
Bankruptcy Trustee for John D. Oil and Gas  
Company

By: 

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**CERTIFICATE OF SERVICE**

A copy of the foregoing Answer was served upon the following parties:

Patricia Jo, Esquire  
Beth Collier Groves, Esquire  
Division of Enforcement  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549-6010  
[jop@sec.gov](mailto:jop@sec.gov)

John D. Oil and Gas Company  
7001 Center Street  
Mentor, Ohio 44060

Respectfully submitted,

KNOX McLAUGHLIN GORNALL &  
SENNETT, P.C.  
Attorneys for Guy C. Fustine, Esquire, Chapter 7  
Bankruptcy Trustee for John D. Oil and Gas  
Company

By:



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