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Counsel for Robert P. Mosier,
Receiver

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

KENT R.E. WHITNEY, *et al.*,

Defendants.

and

HA T. "KELLY" HOANG, *et al.*,

Relief Defendants.

Case No. 8:19-CV-499-JVS-KES

**THIRD INTERIM APPLICATION
FOR APPROVAL OF FEES AND
COSTS OF SMILEY WANG-
EKVALL, GENERAL COUNSEL
TO THE RECEIVER**

DATE: December 9, 2019

TIME: 1:30 p.m.

CTRM: 10C

JUDGE: Hon. James Selna

**TO THE HONORABLE JAMES SELNA, UNITED STATES DISTRICT
JUDGE, AND THE PARTIES TO THIS ACTION:**

Smiley Wang-Ekvall, LLP (the "Firm"), general counsel to Robert P. Mosier, the permanent receiver (the "Receiver") appointed by the Court with respect to Kent R.E. Whitney ("Whitney"), David Lee Parrish ("Parrish"), The Church for the Healthy Self aka CHS Trust ("CHS"), CHS Asset Management, Inc. ("CAM"), Ngoc Ha Nguyen ("Ha Nguyen") and iCare Financial Solution, Inc. ("iCare") (together, the "Receivership Defendants"),

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1 submits its third interim fee application for the period from July 1, 2019,
 2 through September 30, 2019 (the "Third Application Period"), as required by
 3 the *Order Appointing Receiver* (the "Receiver Order"). Through this
 4 application, the Firm seeks interim approval of \$45,346.05 in fees and
 5 \$8,819.81 in expenses, and an order authorizing the Receiver to pay, on an
 6 interim basis, 80% of the fees and 100% of the expenses incurred. The
 7 Firm shared this application with the Securities and Exchange Commission
 8 ("SEC") prior to its filing with the Court and is informed that the SEC has no
 9 objection to the relief sought by the Firm.

11 **I. INTRODUCTION**

12 This equity receivership involves an investment fraud perpetrated by
 13 the Receivership Defendants that was the subject of a complaint filed by the
 14 SEC in March 2019 that initially named Whitney, Parrish, CHS, and CAM as
 15 defendants. The Court appointed the Receiver on a permanent basis with
 16 respect to those defendants on March 14, 2019, the same day that it entered
 17 a temporary restraining order and asset freeze order. In September 2019,
 18 the SEC filed an amended complaint that added a number of defendants,
 19 including Ha Nguyen and iCare, and the Court granted the SEC's request to
 20 expand the scope of the earlier receivership and asset freeze orders to
 21 include Ha Nguyen and iCare.

22 Since the Receiver's appointment, the Firm has worked closely with
 23 the Receiver to identify and collect assets and books and records in order to
 24 identify additional assets and potential litigation targets. None of the
 25 Receivership Defendants or key employees have cooperated with the
 26 Receiver, making the administration of these receivership estates more
 27 difficult and expensive than it otherwise would be. Despite the challenges,
 28 as of September 30, 2019, the Receiver is holding \$5,843,413 and has

1 frozen \$203,932.67 more that he will seek to bring into the receivership
 2 estates in the near future. The Receiver's investigation is active and
 3 ongoing, particularly with the recent addition of Ha Nguyen and iCare.

4 During the Third Application Period, the Firm incurred fees of
 5 \$45,346.05, broken out as follows:

Category	Hours	Amount
Asset Investigation and Recovery	81.70	\$27,791.55
Case Administration/General Receivership	17.50	\$7,317.00
Litigation	21.50	\$10,237.50
Fee Applications	6.10	\$0.00
Total Fees	126.80	\$45,346.05

11 The Firm is seeking approval of \$45,346.05 in fees and \$8,819.81 in
 12 costs and payment of 80% of the allowed fees and 100% of the allowed
 13 costs from available funds.

14 **II. PRIOR AWARDS**

15 By order entered on June 21, 2019, the Court previously allowed the
 16 Firm \$63,153.00 in fees and \$2,117.13 in costs for the period from March
 17 14, 2019, through March 31, 2019 (the "First Application Period") and
 18 authorized the payment of 80% of the fees and 100% of the costs.
 19

20 By order entered on October 2, 2019, the Court allowed the Firm
 21 \$82,943.55 in fees and \$3,061.72 in expenses for the period from April 1,
 22 2019, through June 30, 2019, and authorized the payment of 80% of the
 23 fees and 100% of the costs.
 24

25 **III. CASE NARRATIVE**

26 During the First Application Period, the immediate focus of the
 27 Receiver was on gaining control of Whitney's and Parrish's residences and
 28

1 the business locations of CHS and CAM, identifying bank accounts, and
2 obtaining documents and turnover of funds. During the Second and Third
3 Application Periods, these efforts continued. The Firm assisted the Receiver
4 by obtaining documents from financial institutions and other parties, notifying
5 former employees of the receivership and their obligations under the
6 Receiver Order, reviewing records produced by financial institutions to
7 identify other potential assets, and attending depositions of witnesses.
8 Because none of the Receivership Defendants and most of the former key
9 employees have not cooperated, the Firm expended a significant amount of
10 effort during the Third Application Period tracing funds and identifying
11 potential litigation targets. Because Ha Nguyen transferred title to two
12 properties she owned just weeks before being added as a receivership
13 defendant, the Firm also prepared two complaints to avoid and recover
14 those transfers as fraudulent transfers.

15 The Receiver has made significant progress verifying inflows and
16 outflows from investors and is in the process of developing the claims
17 procedure for these cases and hopes to file a motion to approve that
18 procedure in the coming weeks. The Receiver is also evaluating whether
19 this case is one where an interim distribution to investors is appropriate and
20 expects to make that determination soon.

21 Attached hereto as Exhibit "A" are the Receiver's Schedule of Cash
22 Receipts and Disbursements for the period from July 1, 2019, through
23 September 30, 2019, and the Standardized Fund Account Report for the
24 same period. These are the same as Exhibit "B" to the Receiver's
25 concurrently-filed fee application.

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IV. SUMMARY OF TASKS PERFORMED AND COSTS INCURRED

A. Categories and Description of Work

1. Asset Analysis and Recovery

[\$27,791.55 in fees for 81.70 hours of work; blended hourly rate: \$340.16]

During the Third Application Period, the bulk of the Firm's services were incurred in connection with asset analysis and recovery and tracing investor funds into different bank accounts. Working with the Receiver, the Firm identified suspicious transfers and conducted discovery to identify potential sources of recovery. This investigation is ongoing. The Firm also worked with the U.S. Attorney's Office to transfer the funds that were seized prior to the Receiver's appointment so that the Receiver can distribute them to investors. In addition, after becoming aware of litigation brought by Parrish against a former employer and a pending settlement, the Firm stepped in to ratify the proposed settlement and negotiate appropriate revisions to the settlement agreement. Court approval of the motion to authorize the Receiver to enter into that settlement agreement is pending as of the filing of this Application.

In addition, during the Third Application Period, the SEC amended its complaint to add defendants and relief defendants, and the Court granted the SEC's request to extend the scope of the receivership order to Ha Nguyen and iCare. As a result, the Firm incurred fees obtaining turnover of bank accounts previously known to belong to Ha Nguyen and iCare. In addition, the Firm attempted to obtain Ha Nguyen's cooperation, but she is asserting her Fifth Amendment right to not incriminate herself and is refusing to cooperate with the Receiver. This issue is ongoing but will increase the costs of administration of their receivership estates.

2. Case Administration

[\$7,317.00 in fees for 17.50 hours of work; blended hourly rate: \$418.11]

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During the Third Application Period, the Firm incurred fees in this category preparing the second quarterly status report, corresponding with third parties to obtain documents relevant to the administration of the receivership estates, and communicating with the SEC regarding the status of administration of the estate. In addition, once the SEC was prepared to amend the complaint and to seek to extend the receivership order to Ha Nguyen and iCare, the Firm prepared Mr. Mosier's declaration in support of that relief. After they were added as Receivership Defendants, the Firm worked with the Receiver on an update letter to the investors to notify them of that development and about the status of the case in general. In addition, when the Receiver became aware that investors were receiving emails from someone pretending to act on behalf of the Receiver and soliciting money from them, the Firm worked with the Receiver to quickly send an email and a letter to investors notifying them of the fraudulent nature of that email to attempt to prevent them from suffering further injury. During this period, the Firm also continued to communicate with investors and to ensure that the Receiver's website is up to date, but has not charged for those services because they are more administrative in nature.

3. Litigation

[\$10,237.50 in fees for 21.50 hours of work, blended rate of \$476.16]

During the Third Interim Period, the Firm communicated with the SEC about the Court-ordered scheduling conference and waived service of process. Most of the fees that the Firm incurred in this category resulted from the addition of Ha Nguyen and iCare to the receivership estates. Shortly after the Court entered its order extending the scope of the receivership order to Ms. Nguyen and iCare, they filed an ex parte application for relief from that order. The Firm incurred fees preparing the opposition to that ex parte application. The Court gave Ms. Nguyen limited

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1 relief with respect to the attorney-client privilege, but otherwise denied the
 2 ex parte application.

3 Unfortunately, the Firm also incurred fees in this category as a result of
 4 Ms. Nguyen's transfer of her two real properties just prior to being added as
 5 a defendant and a Receivership Defendant. Because both transfers have
 6 the hallmarks of being fraudulent transfers and because Ms. Nguyen
 7 provided no evidence to substantiate the validity of those transfers, the Firm
 8 sought expedited approval to file the fraudulent transfer complaints because
 9 the Receiver was concerned about further transfers of those properties and
 10 wanted future transferees to be put on notice of the Receiver's claims
 11 against the properties. The Court granted that relief and the Firm quickly
 12 prepared and filed two complaints to avoid and recover fraudulent transfers
 13 and then recorded lis pendens against the properties. Those cases are
 14 pending, although the Firm is having difficulty serving the defendants with
 15 the complaints and summons.

16 **4. Fee Applications**

17 [\$0.00 in fees for 5.80 hours of work]

18 The Firm incurred time in this category in connection with its fee
 19 application for the Second Application Period, which was approved by the
 20 Court. As required by the SEC's billing guidelines, the Firm did not charge
 21 the estate for the preparation of the fee application.

22 **B. Summary of Expenses Requested for Reimbursement**

23 The Firm requests that the Court approve reimbursement of \$8,819.81
 24 in out-of-pocket costs. The itemization of the expenses is summarized
 25 below by category.
 26
 27
 28

Subpoena Service Fees and attorney service fees for recording Amended Order Appointing Receiver	\$3,451.74
Photocopies ¹	2,679.00
Recording Fees	170.00
Filing Fees	800.00
Postage	544.45
Bank fees for document production	70.50
Pacer Online Research	10.00
Westlaw Online Research	1,094.12
TOTAL	\$8,819.81

The Firm's invoice for the Third Application Period is attached as Exhibit "B" and contains the information required by the SEC Receivership Billing Instructions.

V. THE FEES AND COSTS ARE REASONABLE AND SHOULD BE ALLOWED

It is a general rule that the fees and expenses of a receivership are a charge against the property administered. *See Gaskill v. Gordon*, 27 F.3d 248, 251 (7th Cir. 1994). These expenses include the fees and expenses of the Receiver and of his or her professionals. Decisions about the timing and amount of an award are committed to the sound discretion of the Court. *See SEC v. Elliot*, 953 F.2d 15690, 1577 (11th Cir. 1992).

In determining whether to allow fees, courts consider "the time, labor and skill required . . . in the proper performance of the duties imposed by the court upon the receivers, the fair value of such time, labor and skill measured by conservative business standards, the degree of activity, integrity and dispatch with which the work is conducted and the result obtained." *Coskery v. Roberts & Mander Corp.*, 200 F.2d 150, 154 (3d Cir.

¹ On the invoice, copies were charged at \$.20 per page. In accordance with the SEC Receivership Billing Guidelines, the Firm is reducing the charge to \$.15 per page, for a reduction of \$42.90.

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1 1952). No single factor is dispositive and a reasonable fees is based on all
2 of the circumstances of the receivership.

3 The Receiver retained the Firm because the scope of the Receiver
4 Order was broad and it was plain that legal services would be required to
5 locate and account for assets, take action necessary and appropriate to
6 assume control over and preserve receivership assets, and to analyze and
7 pursue other avenues for recovery.

8 The Firm has submitted a detailed invoice that describes the nature of
9 the services rendered and the identity and billing rate of the professionals
10 performing each task. The Firm has endeavored to staff this case
11 appropriately, utilizing a paralegal when possible and having an associate
12 prepare for and attend the majority of the depositions and to review the bulk
13 of the books and records that needed a lawyer to review them. In addition,
14 the Firm has discounted its standard hourly rates by ten percent.

15 The services provided by the Firm have been critical to the Receiver's
16 fulfillment of the duties mandated by the Receiver Order. As set forth in
17 greater detail above, the Receiver and the Firm have worked diligently since
18 the Receiver's appointment to (1) investigate, secure, and protect the assets
19 of the receivership estate, (2) investigate transfers to third parties and
20 potential claims related to those transfers, (3) inform the Court and the
21 parties of the Receiver's activities and progress, (4) make recommendations
22 for the efficient and effective administration of the receivership estate, and
23 (5) efficiently and accurately disseminate information to the investors and
24 respond to their inquiries.

25 The Firm seeks payment of 80% of the fees incurred on an interim
26 basis in recognition of the reality that its work in assisting the Receiver is
27 continuing. Payment of the holdback will be sought at the end of the case.
28

1 **VI. CONCLUSION**

2 WHEREFORE, the Firm respectfully requests that this Court enter its
3 order:

4 1. Allowing \$45,346.05 in fees and \$8,819.81 in expenses to the
5 Firm on an interim basis for the period July 1, 2019, through September 30,
6 2019;

7 2. Authorizing the Receiver to pay 80% of the allowed fees and
8 100% of the allowed expenses from available funds with payment of the
9 amount held back to be permitted at a later date; and

10 3. For such further relief as the Court may deem necessary and
11 appropriate.

12 Respectfully submitted,

13 DATED: November 8, 2019

SMILEY WANG-EKVALL, LLP

16 By: /s/ Kyra E. Andrassy

17 KYRA E. ANDRASSY

18 Counsel to Robert P. Mosier, Receiver
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DECLARATION OF KYRA E. ANDRASSY

I, Kyra E. Andrassy, declare as follows:

1. I am a partner with Smiley Wang-Ekvall, LLP, proposed general counsel for Robert P. Mosier, the permanent receiver appointed with respect to Kent R.E. Whitney, David Lee Parrish, The Church for the Healthy Self aka CHS Trust, and CHS Asset Management, Inc. I know each of the following facts to be true of my own personal knowledge, except as otherwise stated and, if called as a witness, I could and would competently testify with respect thereto. I make this declaration in support of my firm's third interim fee application (the "Application") for the period from July 1, 2019, through September 30, 2019. Unless otherwise defined in this declaration, all terms defined in the Application are incorporated herein by this reference.

2. Attached hereto as Exhibit "A" are the Receiver's Schedule of Cash Receipts and Disbursements for the period from July 1, 2019, through September 30, 2019, and the Standardized Fund Account Report for the same period. These are the same as Exhibit "A" to the Receiver's concurrently-filed fee application.

3. In the ordinary course of its business, the Firm keeps a record of all time expended by its professionals and para-professionals in the rendering of professional services on a computerized billing system as follows: At or near the time the professional services are rendered, attorneys and other professionals of the Firm record (a) the description of the nature of the services performed, (b) the duration of the time expended, and (c) the client/matter name or number by either: (1) writing such information on a time sheet, or (2) inputting such information directly into the Firm's computer billing system. For the professionals who record their time

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1 using written time sheets, the information contained in the time sheets is
2 then transcribed into the Firm's computer billing system. The Firm's
3 computer billing system keeps a record of all time spent on a client/matter,
4 the professional providing the services and a description of the services
5 rendered. The Firm's computer billing system automatically multiplies the
6 time expended by each professional by the respective professional's billing
7 rate to calculate the amount of the fee. The Firm conducts its business in
8 reliance on the accuracy of such business records.

9 4. I have reviewed the Firm's bill for services rendered in
10 connection with its representation of the Receiver in this case, a true and
11 correct copy of which is attached hereto as Exhibit "B."

12 5. It is the Firm's usual practice to allocate work and assignments in
13 an efficient manner to achieve an effective result. As demonstrated in the
14 Application, the practice has been followed in this case.

15 6. At any time a reimbursable charge is incurred on behalf of a
16 client, such as photocopy expenses, telecopy charges, and the like,
17 employees of the Firm keep a written record of the file number for which the
18 charges were expended and a brief description of the nature of the expense.
19 These records are also transcribed into the computer which, together with
20 the records of time spent providing professional services, are transcribed
21 onto monthly bills. The expenses are billed at the Firm's actual cost.

22 7. With respect to costs for the reproduction of documents, the
23 photocopy operator must manually enter in the system the coded "file"
24 number and "matter" number assigned to that particular case and the
25 number of photocopies made. Consistent with the SEC Receivership Billing
26 Instructions which permit a charge of \$.15 per page, although the Firm
27 usually charges \$.20 per page, it has reduced its charge to \$.15 for work on
28 this case and seeks reimbursement of copies in the amount of \$2,679.00.

8. The Firm has no fee sharing arrangement, understanding, or compensation sharing arrangement with any other entity, and no part of the attorneys' fees or expenses awarded to the Firm will be paid to any other entity.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

/s/ Kyra E. Andrassy

EXHIBIT "A"

**RECEIVERSHIP ESTATE of the CHURCH for the HEALTHY SELF
SCHEDULE of CASH RECEIPTS and DISBURSEMENTS for the PERIOD SINCE
the BEGINNING of the CASE on MARCH 14, 2019 through SEPTEMBER 30, 2019**

			UNRESTRICTED BANK ACCOUNTS					RESTRICTED BANK ACCOUNTS	
			CHURCH for the HEALTHY SELF ACCOUNT # 8667	DAVID PARRISH # 8688	KENT R.E. WHITNEY # 8681	NGOC-HA NGUYEN # 9843	ICARE FINANCIAL # 9850	CHURCH for the HEALTHY SELF # 9556	CHS ASSET MANAGEMNT INC. # 9563
1	CASH RECEIPTS:	TOTALS for ALL BANK ACCOUNTS							
2	TURNOVER of FUNDS from DEFENDANTS	\$5,974,775	\$131,807	\$86,665	\$13,272	\$301,519	\$254,796	\$4,168,163	\$1,018,553
3	PERSONAL PROPERTY AUCTION:								
4	GROSS SALE PROCEEDS	\$62,363	\$62,363						
5	LESS AUCTION EXPENSES	(8,168)	(8,168)						
6	TOTAL NET AUCTION PROCEEDS	54,195	54,195						
7	MISCELLANEOUS REFUNDS	3,243	3,243						
8	ALL OTHER RECEIPTS	293	293						
9	TOTAL CASH RECEIPTS	6,032,506	189,538	86,665	13,272	301,519	254,796	4,168,163	1,018,553
10	CASH DISBURSEMENTS:								
11	PROFESSIONAL FEES & COSTS:								
12	MOSIER & COMPANY, INC.	88,332	88,332						
13	SMILEY WANG-EKVALL LLP	52,640	52,640						
14	FOX ROTHCHILD LLP	18,753	18,753						
15	COMPLETE DISCOVERY	2,155	2,155						
16	SCHEEF & STONE, LLP	1,153	1,153						
17	TOTAL PROFESSIONAL FEES & COSTS	163,032	163,032						
18	OTHER COSTS & EXPENSES:								
19	WEBSITE (DONLIN, RECANO)	4,906	4,906						
20	COMPUTER IMAGING	4,500	4,500						
21	FACILITY RENT in WESTMINSTER	3,525	3,525						
22	TRANSLATION SERVICES	2,928	2,928						
23	OUTSIDE SERVICES	2,629	2,629						
24	MOVING & STORAGE	2,630	2,532		98				
25	ADMINISTRATIVE COSTS	1,693	1,693						
26	TRAVEL	1,111	1,111						
27	TAKEOVER & SECURE PROPERTY	1,185	606	489	90				
28	AUTO REPAIRS for the AUCTION	685	0	685					
29	ALL OTHER DISBURSEMENTS	269	269						
30	TOTAL OTHER COSTS & EXPENSES	26,062	24,700	1,174	188	0	0	0	0
31	TOTAL CASH DISBURSEMENTS	189,094	187,732	1,174	188	0	0	0	0
32	CASH FLOW before INTRA-ACCOUNT ACTIVITY	5,843,413	1,807	85,491	13,084	301,519	254,796	4,168,163	1,018,553
33	INTRA-ACCOUNT CASH ACTIVITY	0	96,250	(84,450)	(11,800)	0	0	0	0
34	CASH on HAND, END of the PERIOD	\$5,843,413	\$98,057	\$1,041	\$1,284	\$301,519	\$254,796	\$4,168,163	\$1,018,553

**RECEIVERSHIP ESTATE of the CHURCH for the HEALTHY SELF
SCHEDULE of CASH RECEIPTS and DISBURSEMENTS
for the THIRD QUARTER from JULY 1, 2019 through SEPTEMBER 30, 2019**

		UNRESTRICTED BANK ACCOUNTS					RESTRICTED BANK ACCOUNTS		
		TOTALS for ALL BANK ACCOUNTS	CHURCH for the HEALTHY SELF ACCOUNT # 8667	DAVID PARRISH # 8688	KENT R.E. WHITNEY # 8681	NGOC-HA NGUYEN # 9843	ICARE FINANCIAL # 9850	CHURCH for the HEALTHY SELF # 9556	CHS ASSET MANAGEMNT INC. # 9563
1	CASH RECEIPTS:								
2	TURNOVER of FUNDS from DEFENDANTS	\$5,743,250	\$0	\$0	\$219	\$301,519	\$254,796	\$4,168,163	\$1,018,553
3	PERSONAL PROPERTY AUCTION:								
4	GROSS SALE PROCEEDS	\$0	\$0						
5	LESS AUCTION EXPENSES	0	0						
6	TOTAL NET AUCTION PROCEEDS	0	0						
7	MISCELLANEOUS REFUNDS	0	0						
8	ALL OTHER RECEIPTS	0	0						
9	TOTAL CASH RECEIPTS	5,743,250	0	0	219	301,519	254,796	4,168,163	1,018,553
10	CASH DISBURSEMENTS:								
11	PROFESSIONAL FEES & COSTS:								
12	MOSIER & COMPANY, INC.	0	0						
13	SMILEY WANG-EKVALL LLP	0	0						
14	FOX ROTHCHILD LLP	27	27						
15	COMPLETE DISCOVERY	0	0						
16	SCHEEF & STONE, LLP	0	0						
17	TOTAL PROFESSIONAL FEES & COSTS	27	27						
18	OTHER COSTS & EXPENSES:								
19	WEBSITE (DONLIN, RECANO)	193	193						
20	COMPUTER IMAGING	0	0						
21	FACILITY RENT in WESTMINSTER	0	0						
22	TRANSLATION SERVICES	0	0						
23	OUTSIDE SERVICES	0	0						
24	MOVING & STORAGE	1,116	1,116						
25	ADMINISTRATIVE COSTS	65	65						
26	TRAVEL	1,111	1,111						
27	TAKEOVER & SECURE PROPERTY	0	0						
28	AUTO REPAIRS for the AUCTION	0	0						
29	ALL OTHER DISBURSEMENTS	0	0						
30	TOTAL OTHER COSTS & EXPENSES	2,485	2,485	0	0	0	0	0	0
31	TOTAL CASH DISBURSEMENTS	2,512	2,512	0	0	0	0	0	0
32	CASH FLOW before INTRA-ACCOUNT ACTIVITY	5,740,738	(2,512)	0	219	301,519	254,796	4,168,163	1,018,553
33	INTRA-ACCOUNT CASH ACTIVITY	0	0	0	0	0	0	0	0
34	CASH FLOW after INTRA-ACCOUNT ACTIVITY	5,740,738	(2,512)	0	219	301,519	254,796	4,168,163	1,018,553
35	CASH on HAND, BEGINNING of the QUARTER	102,675	100,569	1,041	1,065	0	0	0	0
36	CASH on HAND, END of the QUARTER	\$5,843,413	\$98,057	\$1,041	\$1,284	\$301,519	\$254,796	\$4,168,163	\$1,018,553

STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for
KENT R.E. WHITNEY, DAVID LEE PARRISH, CHS ASSET MANAGEMENT INC. and
THE CHURCH for the HEALTHY SELF aka CHS TRUST
RECEIVERSHIP; CIVIL COURT DOCKET NO. 8:19-cv-499JVS(KESx)
REPORTING PERIOD from JULY 1, 2019 through SEPTEMBER 30, 2019

FUND ACCOUNTING (See Instructions):				
	SCHEDULE	DETAIL	SUBTOTAL	GRAND TOTAL
Line 1		Beginning Balance of the Fund as of July 1, 2019		\$102,675
		<i>Increases in Fund Balances:</i>		
Line 2		Business Income (Receipts)		0
Line 3		Cash and Securities		0
Line 4		Interest / Dividend Income		0
Line 5	Schedule 1	Business Asset Liquidation		0
Line 6		Personal Asset Liquidation		0
Line 7		Third-Party Litigation		0
Line 8	Schedule 1	Miscellaneous - Other Receipts		5,743,250
		Total Funds Available (Lines 1-8)		5,845,925
		<i>Decreases in Fund Balance:</i>		
Line 9		Disbursements to Investors		0
Line 10		Disbursements for Receivership Operations		
Line 10a	Schedule 1	Disbursements to Receiver and / or Other Professionals	\$27	
Line 10b	Schedule 2	Business Asset Expenses	2,485	
Line 10c		Personal Asset Liquidation	0	
Line 10d		Investment Expenses	0	
Line 10e		Third-Party Litigation Expenses: 1. Attorney Fees	\$0	
		2. Litigation Expenses	0	
		Total Third-Party Litigation Expenses	0	
Line 10f		Tax Administrator Fees and Bonds	0	
Line 10g		Federal and State Tax Payments	0	
		Total Disbursements for Receivership Operations		2,512
Line 11		Disbursements for Distribution Expenses Paid by the Fund:		
Line 11a		Distribution Plan Development Expenses:		
		1. Fees: Fund Administrator	0	
		Independent Distribution Consultant (IDC)	0	
		Distribution Agent	0	
		Consultants	0	
		Legal Advisors	0	
		Tax Advisors	0	
		2. Administrative Expenses	0	
		3. Miscellaneous	0	
		Total Plan Development Expenses	0	
Line 11b		Distribution Plan Implementation Expenses:		
		1. Fees: Fund Administrator	0	
		Independent Distribution Consultant (IDC)	0	
		Distribution Agent	0	
		Consultants (Forensic Accountants)	0	
		Legal Advisors	0	
		Tax Advisors	0	
		2. Administrative Expenses	0	
		3. Investor Identification: Notice / Publishing Approved Plan	0	
		Claimant Identification	0	
		Claims Processing	0	
		Web Site Maintenance / Call Center	0	
		4. Fund Administrator Bond	0	
		5. Miscellaneous	0	
		6. Fair Account for Investor Restitution (FAIR) Reporting Expenses	0	
		Total Plan Implementation Expenses	0	
		Total Disbursements for Distribution Expenses Paid by the Fund		0
Line 12		Disbursements to Court / Other:		
Line 12a		Investment Expenses / Court Registry Investment System (DRIS) Fees	0	
Line 12b		Federal Tax Payments	0	
		Total Disbursements to Court / Other		0
		Total Funds Disbursed (Lines 9-12)		2,512
Line 13		Ending Balance of the Fund as of September 30, 2019		\$5,843,412

STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for
KENT R.E. WHITNEY, DAVID LEE PARRISH, CHS ASSET MANAGEMENT INC. and
THE CHURCH for the HEALTHY SELF aka CHS TRUST
RECEIVERSHIP; CIVIL COURT DOCKET NO. 8:19-cv-499JVS(KESx)
REPORTING PERIOD from JULY 1, 2019 through SEPTEMBER 30, 2019

Line 14	Ending Balance of Fund - Net Assets:	Schedule 2		\$5,843,412
Line 14a	Cash & Cash Equivalents			0
Line 14b	Investments			0
Line 14c	Other Assets or Uncleared Funds			0
Total Ending Balance of Fund - Net Assets				\$5,843,412

OTHER SUPPLEMENTAL INFORMATION:				
Report of Items NOT to be Paid by the Fund:		DETAIL	SUBTOTAL	GRAND TOTAL
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
Line 15a	Plan Development Expenses Not Paid by the Fund			
	1. Fees: Fund Administrator		\$0	
	Independent Distribution Consultant (IDC)		0	
	Distribution Agent		0	
	Consultants		0	
	Legal Advisors		0	
	Tax Advisors		0	
	2. Administrative Expenses		0	
	3. Miscellaneous		0	
	Total Plan Development Expenses Not Paid by the Fund			\$0
Line 15b	Plan Implementation Expenses Not Paid by the Fund			
	1. Fees: Fund Administrator		0	
	Independent Distribution Consultant (IDC)		0	
	Distribution Agent		0	
	Consultants		0	
	Legal Advisors		0	
	Tax Advisors		0	
	2. Administrative Expenses		0	
	3. Investor Identification: Notice/Publishing Approved Plan		0	
	Claimant Identification		0	
	Claims Processing		0	
	Web Site Maintenance / Call Center		0	
	4. Fund Administrator Bond		0	
	5. Miscellaneous		0	
	6. FAIR Reporting Expenses		0	
	Total Plan Implementation Expenses Not Paid by the Fund			0
Line 15c	Tax Administrator Fees & Bonds Not Paid by the Fund			0
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			\$0
Line 16	Disbursements to Court / Other Not Paid by the Fund:			
Line 16a	Investment Expenses / CRIS Fees		\$0	
Line 16b	Federal Tax Payments		0	
	Total Disbursements to Court / Other Not Paid by the Fund:			\$0
Line 17	DC & State Tax Payments			\$0
Line 18	Number of Claims:			
Line 18a	Number of Claims Received This Reporting Period			0
Line 18b	Number of Claims Received Since Inception of Fund			0
Line 19	Number of Claimants / Investors:			
Line 18a	Number of Claimants / Investors Paid This Reporting Period			0
Line 18b	Number of Claimants / Investors Paid Since Inception of Fund			0

Receiver:

By: 

(signature)

Robert P. Mosier

(printed name)

Date: 10-2-19

Z:\1700FLDR\1736 CHS Trust\STANDARDIZED FUND ACCOUNTING REPORT.xlsx)9-30-19

**STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for
KENT R.E. WHITNEY, DAVID LEE PARRISH, CHS ASSET MANAGEMENT INC. and
THE CHURCH for the HEALTHY SELF aka CHS TRUST
RECEIVERSHIP; CIVIL COURT DOCKET NO. 8:19-cv-499JVS(KESx)
REPORTING PERIOD from JULY 1, 2019 through SEPTEMBER 30, 2019**

SCHEDULE 1

LINE 5 BUSINESS ASSET LIQUIDATION:

REAL ESTATE SALES THIS PERIOD		\$0
PERSONAL PROPERTY SALES: AUCTION of VEHICLES & OTHER	\$0	
LESS AUCTION COSTS	0	
NET AUCTION PROCEEDS		0
TOTAL BUSINESS ASSET LIQUIDATION		\$0

LINE 8 MISCELLANEOUS - OTHER RECEIPTS:

TURNOVER of FUNDS from DEFENDANTS:		
CHURCH for the HEALTHY SELF:		
PRESTIGE COMMUNITY CREDIT UNION		\$4,125,898
PRESTIGE COMMUNITY CREDIT UNION (Interest)		42,265
OTHER ACCOUNTS		0
CHS ASSET MANAGEMENT INC.:		
BANK of AMERICA		1,008,867
BANK of AMERICA (Interest)		9,686
KENT R.E. WHITNEY		219
DAVID PARRISH		0
ICARE FINANCIAL SOLUTION INC.:		
WELLS FARGO BANK		251,988
BANK of AMERICA		2,808
NGOC HA T. NGUYEN:		
WELLS FARGO BANK		39,201
BANK of AMERICA		259,436
CHASE JP MORGAN BANK		2,882
TOTAL TURNOVER of FUNDS from DEFENDANTS		5,743,250
MISCELLANEOUS REFUNDS and OTHER RECEIPTS		0
TOTAL MISCELLANEOUS - OTHER RECEIPTS		\$5,743,250

LINE 10a DISBURSEMENTS to the RECEIVER and OTHER PROFESSIONALS:

RECEIVER	RECEIVER, ROBERT P. MOSIER & STAFF	\$0
COUNSEL for the RECEIVER	SMILEY WANG-EKVALL LLP	0
OTHER COUNSEL for RECEIVER	FOX ROTHCHILD LLP	27
OTHER COUNSEL for RECEIVER	COMPLETE DISCOVERY SOURCE	0
OTHER COUNSEL for RECEIVER	SCHEEF & STONE, LLP	0
FORENSIC ACCOUNTANTS		0
TOTAL DISBURSEMENTS to RECEIVER and OTHER PROFESSIONALS		\$27

**STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for
KENT R.E. WHITNEY, DAVID LEE PARRISH, CHS ASSET MANAGEMENT INC. and
THE CHURCH for the HEALTHY SELF aka CHS TRUST
RECEIVERSHIP; CIVIL COURT DOCKET NO. 8:19-cv-499JVS(KESx)
REPORTING PERIOD from JULY 1, 2019 through SEPTEMBER 30, 2019**

SCHEDULE 2

LINE 10b	<u>BUSINESS ASSET EXPENSES:</u>	WEBSITE BUILDING & HOSTING COMPUTER IMAGING FACILITY RENT in WESTMINSTER TRANSLATION SERVICES OUTSIDE SERVICES ADMINISTRATIVE COSTS MOVING & STORAGE TRAVEL AUTO REPAIRS for the PERSONAL PROPERTY AUCTION TAKEOVER & SECURING of PROPERTY OTHER TOTAL BUSINESS ASSET EXPENSES	\$193 0 0 0 0 65 1,116 1,111 0 0 0 \$2,485
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LINE 14a CASH & CASH EQUIVALENTS:

NAME of BANK	ACCT #	NAME of OWNING ENTITY and ACCOUNT DESCRIPTION	ACCOUNT BALANCE
EAST WEST BANK	9556	THE CHURCH for the HEALTHY SELF RESTRICTED USE (NOTE)	\$4,168,163
EAST WEST BANK	9563	CHS ASSET MANAGEMENT INC. RESTRICTED USE (NOTE)	1,018,553
		TOTAL RESTRICTED FUNDS	5,186,716
EAST WEST BANK	8667	THE CHURCH for the HEALTHY SELF GENERAL UNRESTRICTED	\$98,057
EAST WEST BANK	8688	DAVID LEE PARRISH GENERAL UNRESTRICTED	1,041
EAST WEST BANK	8681	KENT R.E. WHITNEY GENERAL UNRESTRICTED	1,284
EAST WEST BANK	9843	NGOC HA T. NGUYEN GENERAL UNRESTRICTED	301,519
EAST WEST BANK	9850	ICARE FINANCIAL SOLUTION INC. GENERAL UNRESTRICTED	254,796
		TOTAL GENERAL UNRESTRICTED FUNDS	656,696
		TOTAL CASH & CASH EQUIVALENTS	\$5,843,412

NOTE:

ON AUGUST 5, 2019 the COURT ENTERED ORDERS for the UNITED STATES MARSHALS SERVICE to DISTRIBUTE FUNDS THAT IT HAD SEIZED from PRESTIGE COMMUNITY CREDIT UNION (\$4,125,898.19) and the BANK of AMERICA (\$1,008,866.60). ULTIMATELY, THE ESTATE RECEIVED the AMOUNTS NOTED PLUS INTEREST (PRESTIGE COMMUNITY CREDIT UNION = \$42,264.59 + BANK of AMERICA = \$9,686.27). SUBJECT to FURTHER ORDER of the COURT in the SEC ACTION CONFIRMING THAT TRADE CREDITORS WILL NOT RECEIVE a DISTRIBUTION from the RECEIVERSHIP ESTATE UNLESS ALL INVESTORS ARE PAID IN FULL, NO PART of the SEIZED FUNDS WILL BE DISTRIBUTED to ANY CREDITOR of the RECEIVERSHIP ESTATE ASIDE from DEFRAUDED INVESTORS in CHS and CAM.

EXHIBIT "B"



Smiley Wang-Ekvall, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, CA 92626
Phone: 714-445-1000
Tax Payer ID: 47-1695460

Mr. Robert Mosier, Receiver
3151 Airway Avenue, Suite A-1
Costa Mesa, CA 92626

November 06, 2019
Our File: MOS03.0001
Invoice # 24374

RE: General

Statement of account for services rendered through September 30, 2019

Previous Balance **\$ 151,275.40**

Professional Services

<u>Date</u>	<u>Staff</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
07/01/2019	JH	01 - Asset Analysis and Recovery Preparation of subpoena to Extra Storage	0.20	\$ 238.50/hr	\$ 47.70
07/01/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Brent Whittlesey re forensic accounting status	0.10	\$ 526.50/hr	\$ 52.65
07/01/2019	KEA	01 - Asset Analysis and Recovery Attention to issue re storage unit subpoena and info required for same	0.10	\$ 526.50/hr	\$ 52.65
07/01/2019	KEA	01 - Asset Analysis and Recovery Review and execute subpoena and approve notice of subpoena re storage facility video	0.10	\$ 526.50/hr	\$ 52.65
07/01/2019	KEA	01 - Asset Analysis and Recovery Analysis of status of Cunningham subpoena	0.20	\$ 526.50/hr	\$ 105.30
07/01/2019	JH	01 - Asset Analysis and Recovery Revise subpoena re storage	0.20	\$ 238.50/hr	\$ 47.70
07/02/2019	KEA	01 - Asset Analysis and Recovery	0.30	\$ 526.50/hr	\$ 157.95

Mr. Robert Mosier, Receiver

		Review and analysis of proposed revisions to seized funds stipulation and revise stipulation to address same			
07/02/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to R. Mosier re revised stipulation re seized funds	0.10	\$ 526.50/hr	\$ 52.65
07/02/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to J. Reece re forensic accounting	0.10	\$ 526.50/hr	\$ 52.65
07/03/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from Ty Martinez re tracing of funds	0.10	\$ 526.50/hr	\$ 52.65
07/10/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to R. Mosier re stipulation re seized funds	0.10	\$ 526.50/hr	\$ 52.65
07/11/2019	MLS	01 - Asset Analysis and Recovery Review spreadsheet of CHS transactions with attention to wire to Cunningham Commodities	0.20	\$ 306.00/hr	\$ 61.20
07/11/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of documents from US Bank re Kent Whitney secured credit card and bank account	0.10	\$ 526.50/hr	\$ 52.65
07/12/2019	KEA	01 - Asset Analysis and Recovery Review video footage from storage facility to determine whether we can pull license plate off of Escalade in which Kent Whitney was riding	0.30	\$ 526.50/hr	\$ 157.95
07/12/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Bob and Craig re status of forensic accounting and records	0.20	\$ 526.50/hr	\$ 105.30
07/12/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Brent Whittlesey re stipulation re seized funds	0.20	\$ 526.50/hr	\$ 105.30
07/12/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to T. Justice re production of remaining bank records	0.10	\$ 526.50/hr	\$ 52.65
07/15/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence re	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

		SEC bank production issues			
07/17/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Brent Whittlesey re status of review of proposed revisions	0.10	\$ 526.50/hr	\$ 52.65
07/17/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with J. LeSeur re Parrish bank production	0.10	\$ 526.50/hr	\$ 52.65
07/18/2019	TWE	01 - Asset Analysis and Recovery Legal research re: fraudulent transfer action, dominion test, and CUFTA	3.80	\$ 265.50/hr	\$ 1,008.90
07/19/2019	TWE	01 - Asset Analysis and Recovery Draft memorandum re: whether [REDACTED] is an initial transferee for potential constructive fraudulent action claim (no charge)	3.10	\$ 0.00/hr	No Charge
07/22/2019	TWE	01 - Asset Analysis and Recovery Draft memorandum on potential constructive fraudulent action against [REDACTED] on behalf of Church for the Healthy Self (no charge)	5.30	\$ 0.00/hr	No Charge
07/23/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with R. Mosier re potential litigation claims	0.10	\$ 526.50/hr	\$ 52.65
07/23/2019	KEA	01 - Asset Analysis and Recovery Analysis of documents related to potential litigation claims	1.10	\$ 526.50/hr	\$ 579.15
07/24/2019	TWE	01 - Asset Analysis and Recovery Draft memo re: issue of whether [REDACTED] is liable for transfers from Church on Whitney's behalf (no charge)	1.80	\$ 0.00/hr	No Charge
07/29/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of Chase records in relation to forensic accounting and account freeze to identify potentially missing records	0.20	\$ 526.50/hr	\$ 105.30
07/29/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Chase re missing documents from production	0.50	\$ 526.50/hr	\$ 263.25
07/29/2019	KEA	01 - Asset Analysis and Recovery Preparation of email to Chase representative re potential new	0.30	\$ 526.50/hr	\$ 157.95

Mr. Robert Mosier, Receiver

		account located on Chase statement for Parrish			
07/30/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from Chase re [REDACTED] account	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	01 - Asset Analysis and Recovery Telephone call with US Bank re turnover of deposit that secures credit card of Kent Whitney	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Sue Thao at US Bank re turnover of funds on deposit to secure credit card	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	TWE	01 - Asset Analysis and Recovery Draft and finalize memo re: fraudulent transfer issues and whether reasoning in Walldesign case is applicable	3.50	\$ 265.50/hr	\$ 929.25
07/30/2019	KEA	01 - Asset Analysis and Recovery Telephone call from Brent Whittlesey re approval of stipulation and prepare correspondence to R. Mosier re same	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	01 - Asset Analysis and Recovery Preparation of final version of stipulation re seized funds	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	01 - Asset Analysis and Recovery Execute stipulation re seized funds and prepare correspondence to Brent Whittlesey re same	0.10	\$ 526.50/hr	\$ 52.65
07/31/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Brent Whittlesey re amount of seized funds in stipulation and review correspondence from R. Mosier re same	0.10	\$ 526.50/hr	\$ 52.65
07/31/2019	KEA	01 - Asset Analysis and Recovery Analysis of status of Cunningham subpoena service	0.10	\$ 526.50/hr	\$ 52.65
07/31/2019	KEA	01 - Asset Analysis and Recovery Review proposed order re seized funds and revise same	0.20	\$ 526.50/hr	\$ 105.30
07/31/2019	KEA	01 - Asset Analysis and Recovery Revise stipulation re seized funds to clarify language	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

07/31/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to B. Whittlesey re revisions to order and stipulation	0.10	\$ 526.50/hr	\$ 52.65
07/31/2019	JH	01 - Asset Analysis and Recovery Revise subpoena to Cunningham Commodities and prepare instructions re service of same	0.40	\$ 238.50/hr	\$ 95.40
07/31/2019	KEA	01 - Asset Analysis and Recovery Review financial data from receiver for report and fee application	0.40	\$ 526.50/hr	\$ 210.60
08/02/2019	KEA	01 - Asset Analysis and Recovery Revise stipulations and orders re seized funds, prepare execution versions, execute same and forward to B. Whittelsey for filing	0.20	\$ 526.50/hr	\$ 105.30
08/02/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Jim LeSieur re investigation and ways to obtain more information	0.20	\$ 526.50/hr	\$ 105.30
08/05/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence re filed stipulations re seized funds	0.10	\$ 526.50/hr	\$ 52.65
08/05/2019	KEA	01 - Asset Analysis and Recovery Analysis of memo re potential constructive fraudulent transfer claims and initial transferee issue	0.20	\$ 526.50/hr	\$ 105.30
08/06/2019	KEA	01 - Asset Analysis and Recovery Review entered order re stipulation re part of seized funds and forward same to R. Mosier	0.10	\$ 526.50/hr	\$ 52.65
08/06/2019	KEA	01 - Asset Analysis and Recovery Review correspondence from AUSA's office re other order entered and ACH instructions	0.10	\$ 526.50/hr	\$ 52.65
08/06/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Chase representative re missing documents	0.10	\$ 526.50/hr	\$ 52.65
08/06/2019	KEA	01 - Asset Analysis and Recovery Preparation of letter to Chase re missing documents and unhelpful representative	0.40	\$ 526.50/hr	\$ 210.60
08/06/2019	KEA	01 - Asset Analysis and Recovery Review Lakeview Servicing documents and prepare	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

		correspondence to Michael Lacy, counsel for same, re additional documents requested			
08/06/2019	KEA	01 - Asset Analysis and Recovery Review status of San Jose real estate that may be brought into estate to verify properties not listed for sale	0.20	\$ 526.50/hr	\$ 105.30
08/07/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Taneva Boyd at Chase re document production	0.30	\$ 526.50/hr	\$ 157.95
08/07/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Taneva Boyd with information and documents requested to get production for two Parrish accounts not previously produced	0.50	\$ 526.50/hr	\$ 263.25
08/07/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Sue Thao at US Bank re status of fund turnover	0.10	\$ 526.50/hr	\$ 52.65
08/09/2019	KEA	01 - Asset Analysis and Recovery Exchange of various correspondence re bank records and status of review of files	0.10	\$ 526.50/hr	\$ 52.65
08/12/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with K. Godinez re access to SEC second bank production and what information to look for	0.10	\$ 526.50/hr	\$ 52.65
08/12/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. LeSieur re investor meeting and review email to D. Reece re same	0.10	\$ 526.50/hr	\$ 52.65
08/12/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of checks paid from defendants accounts to strategize re further subpoenas to issue to recover assets	1.80	\$ 306.00/hr	\$ 550.80
08/14/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Ira Bodenstein re receipt of documents from Cunningham pursuant to subpoena (no charge)	0.10	\$ 0.00/hr	No Charge
08/14/2019	KEA	01 - Asset Analysis and Recovery Review Chase production for missing Parrish account and forward same to J. LeSieur	0.40	\$ 526.50/hr	\$ 210.60

Mr. Robert Mosier, Receiver

08/14/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of Prestige Credit Union canceled checks from January 2018-March 2018 to identify accounts to subpoena	2.10	\$ 306.00/hr	\$ 642.60
08/15/2019	KEA	01 - Asset Analysis and Recovery Exchange of various emails with R. Mosier re status of turnover of seized funds and re expanding scope of receivership estate (no charge)	0.10	\$ 0.00/hr	No Charge
08/15/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of 3 months of canceled checks from Prestige account to identify accounts to subpoena	0.80	\$ 306.00/hr	\$ 244.80
08/15/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Tara Vevere at US Attorney's office re question re forms to have seized funds wired and where they each need to go	0.10	\$ 526.50/hr	\$ 52.65
08/15/2019	KEA	01 - Asset Analysis and Recovery Review correspondence from Jim re question re Ironbeam statements and telephone call with him re same	0.10	\$ 526.50/hr	\$ 52.65
08/15/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Michael Higgins at Ironbeam re question re iCare statements	0.10	\$ 526.50/hr	\$ 52.65
08/15/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of 6 months of canceled checks from Prestige account to identify accounts to subpoena	1.50	\$ 306.00/hr	\$ 459.00
08/16/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Tara Vevere and Nancy Michenaud re ACH forms for seized funds	0.10	\$ 526.50/hr	\$ 52.65
08/16/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Michael Higgins and review of additional monthly statements re Ironbeam account	0.30	\$ 526.50/hr	\$ 157.95
08/16/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to J. LeSieur re roles and relationships of	0.10	\$ 306.00/hr	\$ 30.60

Mr. Robert Mosier, Receiver

		various individuals at CHS			
08/16/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Ironbeam re activity in trading accounts and understanding the statements	0.50	\$ 526.50/hr	\$ 263.25
08/16/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of documents produced by Cunningham re 3NT and review related productions to pice things together	1.40	\$ 526.50/hr	\$ 737.10
08/16/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to J. LeSieur re Cunningham findings	0.10	\$ 526.50/hr	\$ 52.65
08/19/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to J. LeSieur re Cunningham documents	0.10	\$ 526.50/hr	\$ 52.65
08/19/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of Ha Hoang transfers	0.20	\$ 526.50/hr	\$ 105.30
08/19/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of 2019 canceled checks from Prestige account to identify possible recoverable assets and accounts to subpoena	0.80	\$ 306.00/hr	\$ 244.80
08/20/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of payment history produced today re Lakeview Servicing loan	0.10	\$ 526.50/hr	\$ 52.65
08/20/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from J. LeSieur re analysis of Ironbeam accounts and prepare response thereto	0.10	\$ 306.00/hr	\$ 30.60
08/21/2019	MLS	01 - Asset Analysis and Recovery Prepare list of CHS transferees' accounts to subpoena	0.70	\$ 306.00/hr	\$ 214.20
08/22/2019	KEA	01 - Asset Analysis and Recovery Preparation of letter to Tariq Butt re information re basis for transfers	0.40	\$ 526.50/hr	\$ 210.60
08/22/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of 3NT Cunningham account activity (no charge)	0.20	\$ 0.00/hr	No Charge
08/22/2019	MLS	01 - Asset Analysis and Recovery Review iCare Cunningham Commodities account analysis	0.10	\$ 306.00/hr	\$ 30.60

Mr. Robert Mosier, Receiver

08/22/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of people of interest files to identify account records to subpoena	0.30	\$ 306.00/hr	\$ 91.80
08/22/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence re whereabouts of potential defendant	0.10	\$ 526.50/hr	\$ 52.65
08/22/2019	KEA	01 - Asset Analysis and Recovery Analysis of spreadsheets re Cunningham and 3NT accounts	0.20	\$ 526.50/hr	\$ 105.30
08/22/2019	KEA	01 - Asset Analysis and Recovery Review list of transferees related to Kent Whitney to identify potential sources of recovery	0.10	\$ 526.50/hr	\$ 52.65
08/22/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to John Zummo re Igor Rubchinsky funds and basis for same	0.10	\$ 526.50/hr	\$ 52.65
08/22/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from J. LeSieur and D. Reece re H. Nguyen	0.10	\$ 306.00/hr	\$ 30.60
08/23/2019	KEA	01 - Asset Analysis and Recovery Telephone call from John Zummo re Rubchinsky	0.10	\$ 526.50/hr	\$ 52.65
08/29/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of document production from Wells Fargo re 3NT	0.30	\$ 526.50/hr	\$ 157.95
09/05/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Jim LeSieur re next steps based on current status of case	0.30	\$ 526.50/hr	\$ 157.95
09/06/2019	KEA	01 - Asset Analysis and Recovery Meeting at receiver's office re next steps in asset analysis and recovery	1.70	\$ 526.50/hr	\$ 895.05
09/06/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Patrick Walsh, counsel for David Parrish, re pending litigation and settlement of same	0.10	\$ 526.50/hr	\$ 52.65
09/06/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Pat Walsh re settlement timing re Parrish litigation	0.10	\$ 526.50/hr	\$ 52.65
09/06/2019	KEA	01 - Asset Analysis and Recovery Analysis of receivership order re scope of assets	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

09/06/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of complaint filed by Parrish re wrongful termination	0.10	\$ 526.50/hr	\$ 52.65
09/06/2019	KEA	01 - Asset Analysis and Recovery Exchange of messages with John Zummo re Rubchinsky payments	0.10	\$ 526.50/hr	\$ 52.65
09/09/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Brown Rudnick re status of review of potential claims	0.10	\$ 526.50/hr	\$ 52.65
09/09/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with R. Mosier re seized funds status	0.10	\$ 526.50/hr	\$ 52.65
09/09/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Patrick Walsh re claims belonging to receivership estate and re next steps	0.10	\$ 526.50/hr	\$ 52.65
09/09/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of proposed settlement agreement with H. Rice and CEDA and related first amended complaint	0.80	\$ 306.00/hr	\$ 244.80
09/09/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of receivership order for provisions affecting proposed settlement agreement with CEDA	0.40	\$ 306.00/hr	\$ 122.40
09/09/2019	MLS	01 - Asset Analysis and Recovery Strategize re subpoenas to serve on various credit unions and prepare requests for production	0.50	\$ 306.00/hr	\$ 153.00
09/10/2019	JH	01 - Asset Analysis and Recovery Preparation of subpoenas and document requests	3.30	\$ 238.50/hr	\$ 787.05
09/10/2019	JH	01 - Asset Analysis and Recovery Preparation of notice of subpoenas	0.20	\$ 238.50/hr	\$ 47.70
09/10/2019	JH	01 - Asset Analysis and Recovery Research re service addresses for subpoenas	1.10	\$ 238.50/hr	\$ 262.35
09/10/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of exchange of correspondence between Jennifer Reece and Ha's counsel re receivership	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	KEA	01 - Asset Analysis and Recovery	0.10	\$ 526.50/hr	\$ 52.65

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		Telephone call with Eliot Krieger re receivership estate claim to settlement proceeds			
09/10/2019	KEA	01 - Asset Analysis and Recovery Review document request re credit union subpoenas and approve same	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	MLS	01 - Asset Analysis and Recovery Review and revise document request template for subpoenas to be issued to various credit unions, and attention to various service issues	0.80	\$ 306.00/hr	\$ 244.80
09/10/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with R. Mosier re anticipated defendants	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. Reece re Harold Rosenberg's request re Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Harold Rosenberg re request on behalf of Ha and questions to address before we can respond	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of receivership order and receiver's authority to settle claims; review and analysis of proposed settlement agreement with CEDA and begin redlining agreement	1.40	\$ 306.00/hr	\$ 428.40
09/10/2019	JH	01 - Asset Analysis and Recovery Revise 12 subpoenas	0.30	\$ 238.50/hr	\$ 71.55
09/10/2019	JH	01 - Asset Analysis and Recovery Revise 12 subpoenas	0.30	\$ 238.50/hr	\$ 71.55
09/10/2019	MLS	01 - Asset Analysis and Recovery Redline proposed settlement agreement and general release with H. Rice and CEDA	3.20	\$ 306.00/hr	\$ 979.20
09/11/2019	KEA	01 - Asset Analysis and Recovery Review correspondence from Harold Rosenberg re request re Ha Nguyen and email from J. Reece re same	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	01 - Asset Analysis and Recovery Telephone call with R. Mosier re Ha	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

		Nguyen proposal and prepare correspondence to J. Reece re same			
09/11/2019	KEA	01 - Asset Analysis and Recovery Review corporate status of Crawfish Lovers Restaurant and forward to R. Mosier and M. Walters at Tranzon	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of response from J. Reece to correspondence from Harold Rosenberg re Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of further exchange of correspondence re ex parte application and expanding scope of receivership estate	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of property profiles re Ha Nguyen	0.20	\$ 526.50/hr	\$ 105.30
09/11/2019	KEA	01 - Asset Analysis and Recovery Review revisions to Parrish settlement agreement and revise further	0.40	\$ 526.50/hr	\$ 210.60
09/11/2019	KEA	01 - Asset Analysis and Recovery Telephone call with R. Mosier and C. Collins re amended complaint and potential claims	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to receiver's team re clawback analysis and additional information to be obtained	0.10	\$ 526.50/hr	\$ 52.65
09/12/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of entered orders and strategize re immediate issues to attend to	0.40	\$ 526.50/hr	\$ 210.60
09/12/2019	KEA	01 - Asset Analysis and Recovery Telephone call with R. Mosier and C. Collins re next steps	0.20	\$ 526.50/hr	\$ 105.30
09/12/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of entered order freezing assets of defendants iCare and H. Nguyen	0.20	\$ 306.00/hr	\$ 61.20
09/12/2019	KEA	01 - Asset Analysis and Recovery Further revise Parrish agreement and prepare correspondence to Pat	0.30	\$ 526.50/hr	\$ 157.95

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		Walsh re same			
09/12/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of Ha Nguyen deposition testimony	0.90	\$ 526.50/hr	\$ 473.85
09/12/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with N. Powers from Eagle Community Credit Union re subpoena	0.10	\$ 306.00/hr	\$ 30.60
09/12/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with Vons Credit Union re subpoena	0.20	\$ 306.00/hr	\$ 61.20
09/12/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to J. LeSieur re credit union subpoenas and issue with obtaining deposit information	0.20	\$ 306.00/hr	\$ 61.20
09/12/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Ron Rus re potential litigation claims	0.30	\$ 526.50/hr	\$ 157.95
09/12/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Pat Walsh re Parris settlement	0.20	\$ 526.50/hr	\$ 105.30
09/12/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of amended receivership order and order freezing assets of iCare and H. Nguyen and identify new accounts to be liquidated and frozen	0.70	\$ 306.00/hr	\$ 214.20
09/13/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of production from Eagle Community Credit Union in response to subpoena	0.20	\$ 306.00/hr	\$ 61.20
09/13/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with K. Godinez at Mosier and Co. re receivership accounts for iCare and H. Nguyen	0.10	\$ 306.00/hr	\$ 30.60
09/13/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. Le Sieur and review email from same re Ha Nguyen	0.20	\$ 526.50/hr	\$ 105.30
09/13/2019	MLS	01 - Asset Analysis and Recovery Review frozen iCare and H. Nguyen accounts at Bank of America and prepare correspondence re liquidation	0.70	\$ 306.00/hr	\$ 214.20
09/13/2019	KEA	01 - Asset Analysis and Recovery	0.10	\$ 0.00/hr	No Charge

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		Exchange of correspondence with A. Bloom re TIN for iCare (no charge)			
09/13/2019	MLS	01 - Asset Analysis and Recovery Review frozen iCare and H. Nguyen accounts at Wells Fargo and prepare correspondence to Wells Fargo re request to liquidate accounts	0.60	\$ 306.00/hr	\$ 183.60
09/13/2019	MLS	01 - Asset Analysis and Recovery Voicemail from Meriwest re subpoena and attention thereto	0.10	\$ 306.00/hr	\$ 30.60
09/13/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of source of deposits to CHS Trust's Prestige Credit Union accounts	0.30	\$ 306.00/hr	\$ 91.80
09/13/2019	KEA	01 - Asset Analysis and Recovery Preparation of email correspondence to Stanley Morris, counsel for Ha Nguyen, re copies of orders and contact information	0.20	\$ 526.50/hr	\$ 105.30
09/13/2019	KEA	01 - Asset Analysis and Recovery Preparation of letter to Stanley Morris re immediate issues to attend to	0.80	\$ 526.50/hr	\$ 421.20
09/13/2019	KEA	01 - Asset Analysis and Recovery Preparation of draft letter to counsel for Ha Nguyen re cooperation with receiver	0.50	\$ 526.50/hr	\$ 263.25
09/13/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. LeSieur re access to properties	0.10	\$ 526.50/hr	\$ 52.65
09/13/2019	KEA	01 - Asset Analysis and Recovery Analysis of Crawfish account issue and prepare correspondence to R. Mosier re recommendation re resolution of same	0.20	\$ 526.50/hr	\$ 105.30
09/16/2019	KEA	01 - Asset Analysis and Recovery Review exchange of correspondence between Stan Morris and SEC re relief from orders and prepare correspondence confirming our position is consistent with the SEC's	0.10	\$ 526.50/hr	\$ 52.65
09/16/2019	KEA	01 - Asset Analysis and Recovery Finalize letter to counsel for Ha Nguyen and prepare email to him re	0.20	\$ 526.50/hr	\$ 105.30

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		same			
09/16/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. LeSieur re San Jose visit	0.10	\$ 526.50/hr	\$ 52.65
09/16/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to Bank of America re liquidation of accounts and remittance of funds	0.30	\$ 306.00/hr	\$ 91.80
09/16/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to Wells Fargo re request for account liquidation and remittance of funds	0.30	\$ 306.00/hr	\$ 91.80
09/16/2019	MLS	01 - Asset Analysis and Recovery Attention to accounts to liquidate at Insignia Futures, Iron Beam, and Cunningham Commodities	0.20	\$ 306.00/hr	\$ 61.20
09/16/2019	MLS	01 - Asset Analysis and Recovery Review Iron Beam and Insignia files and prepare correspondence to M. Higgins at Iron Beam re account liquidation and remittance of funds	0.30	\$ 306.00/hr	\$ 91.80
09/16/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to Cunningham Commodities re asset freeze order for Ha Nguyen and iCare	0.20	\$ 306.00/hr	\$ 61.20
09/16/2019	MLS	01 - Asset Analysis and Recovery Update bank account matrix re status of asset freeze and liquidation requests for accounts held in Ha Nguyen's and iCare's names	0.10	\$ 306.00/hr	\$ 30.60
09/16/2019	MLS	01 - Asset Analysis and Recovery Listen to voicemail from Keypoint Credit Union and review of related outstanding production request	0.10	\$ 306.00/hr	\$ 30.60
09/16/2019	KEA	01 - Asset Analysis and Recovery Preparation of revised letter to Tariq Butt after first one was returned; corrected amount of payments received	0.30	\$ 526.50/hr	\$ 157.95
09/17/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Aurora Bloom re additional wire and purpose of same (interest on seized funds from Bank of America)	0.10	\$ 526.50/hr	\$ 52.65
09/18/2019	KEA	01 - Asset Analysis and Recovery	0.20	\$ 526.50/hr	\$ 105.30

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		Review document production from Credit Union of Southern California			
09/18/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with A. Bloom re confirmation re receipt of seized Bank of America funds	0.10	\$ 526.50/hr	\$ 52.65
09/18/2019	KEA	01 - Asset Analysis and Recovery Analysis of status of compliance with subpoenas issued to credit unions	0.10	\$ 526.50/hr	\$ 52.65
09/18/2019	MLS	01 - Asset Analysis and Recovery Review outstanding production requests to credit unions and prepare correspondence to B. Mosier and J. LeSieur re credit unions' request for further information	0.20	\$ 306.00/hr	\$ 61.20
09/18/2019	MLS	01 - Asset Analysis and Recovery Attention to voicemail from Credit Union 1 and outstanding production request	0.10	\$ 306.00/hr	\$ 30.60
09/18/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with Keypoint Credit Union re outstanding subpoena	0.20	\$ 306.00/hr	\$ 61.20
09/18/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with Meriwest re outstanding subpoena	0.20	\$ 306.00/hr	\$ 61.20
09/18/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with Nicole at LBS FCU re outstanding subpoena and information needed	0.20	\$ 306.00/hr	\$ 61.20
09/18/2019	MLS	01 - Asset Analysis and Recovery Review production from Meriwest Credit Union	0.10	\$ 306.00/hr	\$ 30.60
09/19/2019	KEA	01 - Asset Analysis and Recovery Complete revisions to settlement agreement re Parrish claims assuming Parrish is willing to be a signatory	0.40	\$ 526.50/hr	\$ 210.60
09/19/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Stan Morris re access to properties in San Jose	0.10	\$ 526.50/hr	\$ 52.65
09/19/2019	MLS	01 - Asset Analysis and Recovery Review outstanding information requested by certain credit unions in	0.30	\$ 306.00/hr	\$ 91.80

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		response to subpoenas, and prepare correspondence to R. Mosier and J. LeSieur thereon outlining assignment			
09/19/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Stanley Morris confirming voluntary access at properties	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of grant deeds and info from Stan Morris re properties	0.20	\$ 526.50/hr	\$ 105.30
09/20/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Jim LeSieur re access to properties and agenda for the day in light of transfers	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to J. Reece and D. Reece re information obtained from Stan Morris	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with J. Reece re San Jose properties	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with R. Mosier re remedies re transfers of properties	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from Wells Fargo re frozen accounts and compare to earlier letter	0.20	\$ 526.50/hr	\$ 105.30
09/20/2019	KEA	01 - Asset Analysis and Recovery Telephone call with Wells Fargo confirming all eight accounts located remain frozen	0.30	\$ 526.50/hr	\$ 157.95
09/20/2019	KEA	01 - Asset Analysis and Recovery Analysis and comparison of grant deeds re Ha Nguyen properties	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Analysis of issues raised re certain claims and prepare correspondence to R. Rus re same	0.50	\$ 526.50/hr	\$ 263.25
09/20/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with D. Reece re Schwab account in Ha's name as joint tenant	0.10	\$ 526.50/hr	\$ 52.65

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09/20/2019	KEA	01 - Asset Analysis and Recovery Complete review of Ha Nguyen deposition transcript	0.60	\$ 526.50/hr	\$ 315.90
09/20/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of Schwab documents and prepare correspondence to Tina Justice re email address for contact person	0.30	\$ 526.50/hr	\$ 157.95
09/20/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from pat Walsh re condition to Parrish signing agreement	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Stan Morris re additional documentation required and re status of response to Monday letter	0.20	\$ 526.50/hr	\$ 105.30
09/20/2019	KEA	01 - Asset Analysis and Recovery Telephone call with R. Mosier re conversation with Kent Whitney Sr.	0.20	\$ 526.50/hr	\$ 105.30
09/23/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Charles Schwab re check and withdrawal request form re Ha Nguyen account	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from Chase re additional accounts re Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of correspondence from Tina Justice re TD Ameritrade accounts	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with Vons credit union re subpoena and request for additional deposit information	0.10	\$ 306.00/hr	\$ 30.60
09/23/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from Chase to T. Jutice re asset freeze	0.10	\$ 306.00/hr	\$ 30.60
09/23/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to Chase re document request and liquidation request for iCare and H. Nguyen accounts	0.40	\$ 306.00/hr	\$ 122.40

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09/24/2019	KEA	01 - Asset Analysis and Recovery Review correspondence from Pat Walsh together with his revisions to the settlement agreement	0.20	\$ 526.50/hr	\$ 105.30
09/24/2019	KEA	01 - Asset Analysis and Recovery Prepare correspondence to R. Mosier re Parrish settlement agreement for approval	0.10	\$ 526.50/hr	\$ 52.65
09/24/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to Chase re document request and liquidation	0.30	\$ 306.00/hr	\$ 91.80
09/24/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of redlined settlement agreement with D. Parrish, H. Rice, and CEDA	0.20	\$ 306.00/hr	\$ 61.20
09/24/2019	MLS	01 - Asset Analysis and Recovery Review letter from TD Ameritrade re asset freeze and analysis of accounts to be liquidated	0.40	\$ 306.00/hr	\$ 122.40
09/24/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Schwab re April 2019 statement and where funds went	0.10	\$ 526.50/hr	\$ 52.65
09/24/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from TD Ameritrade to SEC re account freeze, review status of account liquidation, and prepare correspondence to TD Ameritrade re production of documents, asset freeze, and account liquidation	0.80	\$ 306.00/hr	\$ 244.80
09/24/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Stanley Morris re status of cooperation from Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/24/2019	KEA	01 - Asset Analysis and Recovery Review proposed changes to Parrish settlement	0.20	\$ 526.50/hr	\$ 105.30
09/24/2019	KEA	01 - Asset Analysis and Recovery Revise Parrish settlement agreement and prepare correspondence to Pat Walsh re same	0.30	\$ 526.50/hr	\$ 157.95
09/25/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from D. Arteaga at Chase re request to liquidate accounts and remit funds and respond thereto	0.10	\$ 306.00/hr	\$ 30.60

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09/25/2019	KEA	01 - Asset Analysis and Recovery Review document from Schwab re transfer our of Ha's account and into account belonging to fiance	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	01 - Asset Analysis and Recovery Telephone call with J. LeSieur re priority items in light of new receivership defendants	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	01 - Asset Analysis and Recovery Preparation of correspondence to Rachael Lundy at Schwab re freeze on Son Le's account which received funds from Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Schwab re Son Le account and whether asset freeze order applies to it	0.30	\$ 526.50/hr	\$ 157.95
09/25/2019	MLS	01 - Asset Analysis and Recovery Review and analysis of residential lease agreement for 2201 Summereve, San Jose property	0.10	\$ 306.00/hr	\$ 30.60
09/25/2019	JH	01 - Asset Analysis and Recovery Preparation of subpoena and document request to Chase Bank	0.50	\$ 238.50/hr	\$ 119.25
09/25/2019	KEA	01 - Asset Analysis and Recovery Strategize re actions regarding Ha Nguyen homes in light of recent events	0.30	\$ 526.50/hr	\$ 157.95
09/25/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Stan Morris re status of responses to information	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	01 - Asset Analysis and Recovery Review and execute Jennifer Nguyen subpoena re bank records	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with Schwab re need for a subpoena and prepare instructions re same	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with I. Franco at Bank of America re liquidation of accounts and remittance of funds	0.30	\$ 306.00/hr	\$ 91.80
09/25/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with	0.10	\$ 526.50/hr	\$ 52.65

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		D. Reece re Ha Nguyen concerns			
09/25/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to I. Franco at Bank of America re remittance of funds	0.20	\$ 306.00/hr	\$ 61.20
09/25/2019	KEA	01 - Asset Analysis and Recovery Exchange of correspondence with D. Reece re privilege issues and computers/emails	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from I. Franco at Bank of America re amounts to be liquidated	0.10	\$ 306.00/hr	\$ 30.60
09/25/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to R. Mosier and team re Bank of America account liquidation	0.10	\$ 306.00/hr	\$ 30.60
09/25/2019	KEA	01 - Asset Analysis and Recovery Review and execute Schwab subpoena	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	JH	01 - Asset Analysis and Recovery Preparation of subpoena re Charles Schwab	0.40	\$ 238.50/hr	\$ 95.40
09/27/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of privilege assertion from Ha Nguyen and refusal to provide information re assets	0.40	\$ 526.50/hr	\$ 210.60
09/27/2019	MLS	01 - Asset Analysis and Recovery Review correspondence from N. Michenaud re liquidation of iCare and H. Nguyen accounts, and respond thereto	0.10	\$ 306.00/hr	\$ 30.60
09/27/2019	KEA	01 - Asset Analysis and Recovery Review and analysis of emails re checks received from banks today (no charge)	0.10	\$ 0.00/hr	No Charge
09/30/2019	MLS	01 - Asset Analysis and Recovery Telephone conference with L. Aguierre re outstanding subpoena to Credit Union 1	0.20	\$ 306.00/hr	\$ 61.20
09/30/2019	MLS	01 - Asset Analysis and Recovery Prepare correspondence to L. Aguierre at Credit Union 1 re deposits that Receiver is seeking documents on	0.20	\$ 306.00/hr	\$ 61.20
		01 - Asset Analysis and	6.90	@ \$ 238.50/hr	\$ 1,645.65

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Recovery Totals

			31.10	@ \$ 526.50/hr	\$ 16,374.15
			25.60	@ \$ 306.00/hr	\$ 7,833.60
			7.30	@ \$ 265.50/hr	\$ 1,938.15
			10.80	@ \$ 0.00/hr	\$ 0.00
			81.70		\$ 27,791.55
07/01/2019	KEA	04 - Case Administration Telephone call with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
07/10/2019	KEA	04 - Case Administration Exchange of correspondence with R. Mosier's office re authorization re golf clubs belonging to a third party	0.10	\$ 526.50/hr	\$ 52.65
07/10/2019	KEA	04 - Case Administration Review and analysis of ledger of receipts and disbursements and prepare correspondence to C. Collins with questions re same	0.20	\$ 526.50/hr	\$ 105.30
07/16/2019	KEA	04 - Case Administration Review and analysis of correspondence from Ty Martinez re request for lease copies and prepare correspondence to R. Mosier re same	0.10	\$ 526.50/hr	\$ 52.65
07/16/2019	KEA	04 - Case Administration Preparation of correspondence to landlord for Garnet location re written lease	0.10	\$ 526.50/hr	\$ 52.65
07/17/2019	KEA	04 - Case Administration Preparation of correspondence to Matt Raber at Irvine Co. re getting copy of for Kent Whitney's unit	0.10	\$ 526.50/hr	\$ 52.65
07/17/2019	KEA	04 - Case Administration Preparation of additional correspondence to Irvine Company re lease copy for Kent Whitney's unit	0.10	\$ 526.50/hr	\$ 52.65
07/23/2019	KEA	04 - Case Administration Preparation of correspondence to C. Mason re Ironbeam documents	0.10	\$ 526.50/hr	\$ 52.65
07/29/2019	KEA	04 - Case Administration Review correspondence from J. LeSieur re Garnet lease and prepare correspondence to landlord	0.10	\$ 526.50/hr	\$ 52.65

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		following up on same			
07/29/2019	KEA	04 - Case Administration Exchange of additional correspondence with Alan Trider re Garnet leases and forward same to J. LeSieur	0.10	\$ 526.50/hr	\$ 52.65
07/29/2019	KEA	04 - Case Administration Preparation of correspondence to Irvine Company following up on earlier request for a copy of a lease	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	04 - Case Administration Telephone call with Jennifer Reece re case status	0.20	\$ 526.50/hr	\$ 105.30
07/30/2019	KEA	04 - Case Administration Preparation of correspondence to Brent Whittlesey re status of approval of proposed revisions to stipulation	0.10	\$ 526.50/hr	\$ 52.65
07/30/2019	KEA	04 - Case Administration Preparation of correspondence to R. Mosier re case update	0.20	\$ 526.50/hr	\$ 105.30
07/31/2019	KEA	04 - Case Administration Exchange of correspondence with the receiver re amount of seized funds for status report	0.10	\$ 526.50/hr	\$ 52.65
07/31/2019	KEA	04 - Case Administration Preparation of second quarterly status report	1.90	\$ 526.50/hr	\$ 1,000.35
08/01/2019	KEA	04 - Case Administration Exchange of correspondence with R. Mosier re asset list for fee application and status report	0.10	\$ 526.50/hr	\$ 52.65
08/01/2019	KEA	04 - Case Administration Revise status report to incorporate R. Mosier's comments and forward to D. Reece	0.20	\$ 526.50/hr	\$ 105.30
08/02/2019	KEA	04 - Case Administration Revise status report to address J. LeSieur's revision	0.10	\$ 0.00/hr	No Charge
08/05/2019	KEA	04 - Case Administration Preparation of correspondence to SEC re revised second quarterly status report	0.10	\$ 526.50/hr	\$ 52.65
08/06/2019	KEA	04 - Case Administration Telephone call with J. Reece re status report	0.10	\$ 526.50/hr	\$ 52.65

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08/06/2019	KEA	04 - Case Administration Prepare correspondence to R. Mosier and C. Collins re revisions to list of real property assets	0.30	\$ 526.50/hr	\$ 157.95
08/06/2019	KEA	04 - Case Administration Finalize status report and exhibits for filing and prepare service instructions re same	0.20	\$ 526.50/hr	\$ 105.30
08/06/2019	KEA	04 - Case Administration Telephone call with Craig and Bob re status of case and identification of assets	0.30	\$ 526.50/hr	\$ 157.95
08/07/2019	KEA	04 - Case Administration Preparation of correspondence to A. Logan at Donlin Recano re pleadings to post on website (no charge)	0.10	\$ 0.00/hr	No Charge
08/07/2019	KEA	04 - Case Administration Review notice of intent to forfeit right to transact business in Texas and exchange of correspondence with R. Mosier re same	0.10	\$ 526.50/hr	\$ 52.65
08/08/2019	KEA	04 - Case Administration Telephone call with J. LeSieur re San Jose meeting	0.10	\$ 526.50/hr	\$ 52.65
08/09/2019	KEA	04 - Case Administration Review correspondence from K. Godinez re investor meeting and prepare correspondence to SEC counsel re same	0.10	\$ 526.50/hr	\$ 52.65
08/09/2019	KEA	04 - Case Administration Preparation of declaration re service of second quarterly status report on investors (no charge)	0.10	\$ 0.00/hr	No Charge
08/09/2019	KEA	04 - Case Administration Exchange of correspondence with D. Reece re evidence re meeting today and contact info for investors	0.10	\$ 526.50/hr	\$ 52.65
08/09/2019	KEA	04 - Case Administration Exchange of correspondence with R. Mosier re meeting that allegedly occurred today and remedies for same	0.10	\$ 526.50/hr	\$ 52.65
08/14/2019	KEA	04 - Case Administration Preparation of correspondence to SEC re call re status	0.10	\$ 526.50/hr	\$ 52.65
08/19/2019	MLS	04 - Case Administration	0.30	\$ 0.00/hr	No Charge

Mr. Robert Mosier, Receiver

		Review Receiver's second quarterly status report (no charge)			
08/20/2019	KEA	04 - Case Administration Telephone call with SEC re case status	0.80	\$ 526.50/hr	\$ 421.20
08/20/2019	MLS	04 - Case Administration Telephone conference with SEC and team re case status (no charge)	0.70	\$ 0.00/hr	No Charge
08/22/2019	KEA	04 - Case Administration Exchange of correspondence with J. LeSieur re inquiry from claims purchasing company	0.10	\$ 526.50/hr	\$ 52.65
08/26/2019	KEA	04 - Case Administration Telephone call with Eliot Krieger re Parrish inquiry re BMW with salvage title	0.10	\$ 526.50/hr	\$ 52.65
09/09/2019	KEA	04 - Case Administration Preparation of information for subpoenas for deposited items with partner credit unions	0.30	\$ 526.50/hr	\$ 157.95
09/09/2019	KEA	04 - Case Administration Telephone call with J. Reece re amendment of complaint	0.10	\$ 526.50/hr	\$ 52.65
09/10/2019	MLS	04 - Case Administration Review correspondence from H. Nguyen counsel re amended complaint	0.10	\$ 306.00/hr	\$ 30.60
09/10/2019	KEA	04 - Case Administration Preparation of correspondence to Andrew Logan re pleadings for posting on the website (no charge)	0.10	\$ 0.00/hr	No Charge
09/10/2019	KEA	04 - Case Administration Exchange of correspondence with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
09/11/2019	KEA	04 - Case Administration Further exchange of correspondence with J. Reece re property profiles	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	04 - Case Administration Review and revise declaration for Bob in support of SEC's application	0.20	\$ 526.50/hr	\$ 105.30
09/11/2019	KEA	04 - Case Administration Analysis of transfers received by Ha Nguyen	0.40	\$ 526.50/hr	\$ 210.60
09/11/2019	KEA	04 - Case Administration Revise declaration of R. Mosier and	0.20	\$ 526.50/hr	\$ 105.30

Mr. Robert Mosier, Receiver

		prepare correspondence to J. Reece re same			
09/11/2019	KEA	04 - Case Administration Telephone call with Ty Martinez re Ha Nguyen issues	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	04 - Case Administration Review calculation of Ha Nguyen benefit	0.30	\$ 526.50/hr	\$ 157.95
09/11/2019	KEA	04 - Case Administration Telephone call with R. Mosier re declaration and approval of same	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	04 - Case Administration Review and analysis of amended complaint	0.50	\$ 526.50/hr	\$ 263.25
09/11/2019	KEA	04 - Case Administration Review ex parte application and scope of relief sought	0.40	\$ 526.50/hr	\$ 210.60
09/11/2019	KEA	04 - Case Administration Review correspondence from Ty Martinez re data re Ha Nguyen	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	MLS	04 - Case Administration Review proposed amended complaint (no charge)	0.80	\$ 0.00/hr	No Charge
09/12/2019	MLS	04 - Case Administration Telephone conference with D. Reece and Receiver team re amended complaint and status update	0.60	\$ 306.00/hr	\$ 183.60
09/12/2019	MLS	04 - Case Administration Telephone conference with R. Mosier re next steps in light of amended complaint and amended receivership order	0.30	\$ 306.00/hr	\$ 91.80
09/12/2019	KEA	04 - Case Administration Review correspondence from Jennifer re entered orders	0.10	\$ 526.50/hr	\$ 52.65
09/12/2019	KEA	04 - Case Administration Telephone call with SEC re status of analysis of claims and re implementation of new orders	0.60	\$ 526.50/hr	\$ 315.90
09/12/2019	MLS	04 - Case Administration Review entered amended order appointing receiver	0.20	\$ 306.00/hr	\$ 61.20
09/16/2019	KEA	04 - Case Administration Exchange of correspondence with investor re case status and recent	0.10	\$ 0.00/hr	No Charge

Mr. Robert Mosier, Receiver

		developments (no charge)			
09/16/2019	KEA	04 - Case Administration Telephone call with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
09/16/2019	KEA	04 - Case Administration Preparation of notices of expansion of receivership estate for CAND and ND III	0.40	\$ 526.50/hr	\$ 210.60
09/16/2019	KEA	04 - Case Administration Preparation of draft of letter to investors re case status and updates and timing	0.70	\$ 526.50/hr	\$ 368.55
09/19/2019	KEA	04 - Case Administration Preparation of correspondence to Andrew Logan re additions to pleadings posted on website (no charge)	0.10	\$ 0.00/hr	No Charge
09/19/2019	KEA	04 - Case Administration Telephone call with investor re scam email he received and prepare correspondence to David and Jennifer re same	0.20	\$ 526.50/hr	\$ 105.30
09/19/2019	KEA	04 - Case Administration Revise investor letter and prepare correspondence to R. Mosier and team re same	0.50	\$ 526.50/hr	\$ 263.25
09/19/2019	KEA	04 - Case Administration Review and analysis of revisions to investor letter	0.20	\$ 526.50/hr	\$ 105.30
09/20/2019	KEA	04 - Case Administration Telephone call with San Francisco FCU re document production	0.10	\$ 526.50/hr	\$ 52.65
09/20/2019	KEA	04 - Case Administration Analysis of amended receiver order to verify all relevant dates are calendared	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	04 - Case Administration Preparation of correspondence to SEC re fraudulent emails	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	04 - Case Administration Telephone call with J. LeSieur re fake emails and review and analysis of multiple emails re same	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	04 - Case Administration Preparation of correspondence to R. Mosier re draft email re investment scam email	0.20	\$ 526.50/hr	\$ 105.30

Mr. Robert Mosier, Receiver

09/23/2019	KEA	04 - Case Administration Revise investor letter to address receiver's proposed revisions	0.40	\$ 526.50/hr	\$ 210.60
09/23/2019	KEA	04 - Case Administration Exchange of correspondence with K. Godinez re investor email and distribution list	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	04 - Case Administration Exchange of further emails with R. Mosier and K. Godinez re revised investor email re fraudulent emails	0.10	\$ 526.50/hr	\$ 52.65
09/26/2019	KEA	04 - Case Administration Exchange of correspondence with J. LeSieur re claims purchasing agent request (no charge)	0.10	\$ 0.00/hr	No Charge
09/27/2019	KEA	04 - Case Administration Telephone call with investor re case status (no charge)	0.10	\$ 0.00/hr	No Charge
09/27/2019	KEA	04 - Case Administration Exchange of various correspondence with R. Mosier's office re email and letter to investors re case status and fraudulent emails (no charge)	0.20	\$ 0.00/hr	No Charge
04 - Case Administration Totals			3.10	@ \$ 0.00/hr	\$ 0.00
			13.20	@ \$ 526.50/hr	\$ 6,949.80
			1.20	@ \$ 306.00/hr	\$ 367.20
			17.50		\$ 7,317.00
08/02/2019	KEA	07 - Employment Applications Finalize receiver's fee application with exhibits (no charge)	0.20	\$ 0.00/hr	No Charge
08/30/2019	KEA	07 - Employment Applications Preparation of correspondence to J. Reece and D. Reece re fee application approval (no charge)	0.10	\$ 0.00/hr	No Charge
07 - Employment Applications Totals			0.30	@ \$ 0.00/hr	\$ 0.00
			0.30		\$ 0.00
07/01/2019	KEA	10 - Litigation Review exchange of correspondence with chambers re	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

		scheduling conference on July 8			
07/02/2019	KEA	10 - Litigation Review proposed stipulation re scheduling conference and prepare correspondence to J. Reece re same	0.10	\$ 526.50/hr	\$ 52.65
07/02/2019	KEA	10 - Litigation Review entered order vacating scheduling conference	0.10	\$ 526.50/hr	\$ 52.65
09/11/2019	KEA	10 - Litigation Telephone call with Bob re declaration in support of SEC's application and prepare correspondence to J. Reece re same	0.10	\$ 526.50/hr	\$ 52.65
09/17/2019	KEA	10 - Litigation Review correspondence from J. Reece re waiver of service and prepare form re same	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	10 - Litigation Revise opposition	0.60	\$ 526.50/hr	\$ 315.90
09/23/2019	KEA	10 - Litigation Telephone call with J. Reece re opposition	0.10	\$ 526.50/hr	\$ 52.65
09/23/2019	KEA	10 - Litigation Preparation of opposition to ex parte application	4.90	\$ 526.50/hr	\$ 2,579.85
09/23/2019	KEA	10 - Litigation Review and analysis of ex parte application for relief from order	0.90	\$ 526.50/hr	\$ 473.85
09/23/2019	KEA	10 - Litigation Preparation of my declaration in support of the opposition	0.70	\$ 526.50/hr	\$ 368.55
09/23/2019	KEA	10 - Litigation Exchange of correspondence and telephone call with D. Reece re opposition	0.10	\$ 526.50/hr	\$ 52.65
09/24/2019	KEA	10 - Litigation Review and analysis of entered order on ex parte application and forward same to R. Mosier	0.10	\$ 526.50/hr	\$ 52.65
09/24/2019	MLS	10 - Litigation Review and analysis of entered order denying in part and granting in part application of H. Nguyen and attention to recovery of H. Nguyen properties	0.30	\$ 306.00/hr	\$ 91.80

Mr. Robert Mosier, Receiver

09/25/2019	KEA	10 - Litigation Exchange of correspondence with R. Mosier re strategy re transferred properties	0.10	\$ 526.50/hr	\$ 52.65
09/25/2019	KEA	10 - Litigation Preparation of ex parte application and memorandum in support of same re litigation re property transfers	3.10	\$ 526.50/hr	\$ 1,632.15
09/26/2019	KEA	10 - Litigation Preparation of declaration in support of ex parte application	0.40	\$ 526.50/hr	\$ 210.60
09/26/2019	KEA	10 - Litigation Revise ex parte application and memorandum	0.60	\$ 526.50/hr	\$ 315.90
09/26/2019	KEA	10 - Litigation Preparation of proposed order	0.20	\$ 526.50/hr	\$ 105.30
09/27/2019	KEA	10 - Litigation Review and analysis of entered order on ex parte application	0.10	\$ 526.50/hr	\$ 52.65
09/27/2019	KEA	10 - Litigation Analysis of jurisdictional issues for complaints	0.20	\$ 526.50/hr	\$ 105.30
09/27/2019	KEA	10 - Litigation Preparation of documents related to application to replace exhibits (no charge)	0.80	\$ 0.00/hr	No Charge
09/27/2019	KEA	10 - Litigation Preparation of complaint against Jennifer Nguyen	3.10	\$ 526.50/hr	\$ 1,632.15
09/27/2019	KEA	10 - Litigation Review and analysis of proposed revisions to complaint	0.20	\$ 526.50/hr	\$ 105.30
09/30/2019	KEA	10 - Litigation Revise complaint against Jennifer Nguyen	0.40	\$ 526.50/hr	\$ 210.60
09/30/2019	KEA	10 - Litigation Preparation of complaint re Abigail Property	0.50	\$ 526.50/hr	\$ 263.25
09/30/2019	KEA	10 - Litigation Revise complaints and prepare correspondence to Receiver re same	0.30	\$ 526.50/hr	\$ 157.95
09/30/2019	KEA	10 - Litigation Finalize complaints for filing	0.10	\$ 526.50/hr	\$ 52.65

Mr. Robert Mosier, Receiver

09/30/2019	JH	10 - Litigation Preparation of notices of lis pendens re San Jose properties	0.80	\$ 238.50/hr	\$ 190.80
09/30/2019	JH	10 - Litigation Research re Luan Cong Nguyen for service	0.90	\$ 238.50/hr	\$ 214.65
09/30/2019	KEA	10 - Litigation Preparation of civil case cover sheet for complaints (no charge)	0.20	\$ 0.00/hr	No Charge
09/30/2019	KEA	10 - Litigation Review and analysis of public records search results re service address re L. Nguyen	1.10	\$ 526.50/hr	\$ 579.15
09/30/2019	KEA	10 - Litigation Analysis of timing of injunctive relief re fraudulent transfer actions	0.20	\$ 526.50/hr	\$ 105.30
10 - Litigation Totals			18.50	@ \$ 526.50/hr	\$ 9,740.25
			0.30	@ \$ 306.00/hr	\$ 91.80
			1.00	@ \$ 0.00/hr	\$ 0.00
			1.70	@ \$ 238.50/hr	\$ 405.45
			21.50		\$ 10,237.50
07/01/2019	KEA	13 - Fee Applications Begin preparation of second interim fee application (no charge)	0.10	\$ 0.00/hr	No Charge
07/12/2019	KEA	13 - Fee Applications Preparation of second interim fee application (no charge)	0.40	\$ 0.00/hr	No Charge
07/30/2019	KEA	13 - Fee Applications Preparation of second interim fee application (no charge)	1.20	\$ 0.00/hr	No Charge
07/31/2019	KEA	13 - Fee Applications Preparation of second interim fee application (no charge)	2.30	\$ 0.00/hr	No Charge
08/02/2019	KEA	13 - Fee Applications Finalize fee application for SEC review and prepare correspondence to J. Reece and D. Reece re same (no charge)	0.20	\$ 0.00/hr	No Charge
09/03/2019	KEA	13 - Fee Applications Review correspondence from J. Reece re approval on fee applications and prepare correspondence to R. Mosier re	0.10	\$ 0.00/hr	No Charge

Mr. Robert Mosier, Receiver

		same			
09/04/2019	KEA	13 - Fee Applications Finalize second interim fee applications prior to filing (no charge)	0.50	\$ 0.00/hr	No Charge
09/05/2019	KEA	13 - Fee Applications Preparation of fee orders (no charge)	0.30	\$ 0.00/hr	No Charge
09/06/2019	KEA	13 - Fee Applications Finalize fee application for filing and review invoice to ensure no redactions are necessary	0.40	\$ 0.00/hr	No Charge
09/06/2019	KEA	13 - Fee Applications Preparation of notice of hearing on fee applications (no charge)	0.30	\$ 0.00/hr	No Charge
		13 - Fee Applications Totals	5.80	@ \$ 0.00/hr	\$ 0.00
			5.80		\$ 0.00
Total Professional Services			126.80		\$ 45,346.05

Costs And Disbursements

<u>Date</u>	<u>Description</u>	<u>Amount</u>
07/02/2019	Attorney Service: Process Service- Subpoena to Extra Storage	\$ 82.02
07/31/2019	Attorney Service: Service of Process Subpoena - William G. Sullivan	\$ 309.25
08/19/2019	Attorney Service: Service of Process Subpoena - Wells Fargo	\$ 82.02
09/11/2019	Attorney Service: Service of Subpoenas for Records of Long Beach Schools Federal Credit Union (2 attempts) , Eagle Community CU, Von's Employees CU (2 attempts), Credit Union of Southern CA- Newport and Garden Grove, Allied Healthcare FCU,	\$ 888.83
09/11/2019	Attorney Service: Service of Subpoenas for Records of Provident CU, Golden 1 CU, Meriwest CU, Credit Union 1, Keypoint CU, San Francisco FCU	\$ 1,140.11
09/13/2019	Attorney Service: First Legal to obtain 5 certified copies of Amended Order Appointing Receiver	\$ 158.80
09/18/2019	Attorney Service: Record Amended Order Appointing Receiver in Recorder's Office - San Jose; Record/conform/return	\$ 63.25
09/18/2019	Attorney Service: Record Amended Order Appointing Receiver in Recorder's Office - Santa Ana; file/conform/return	\$ 182.69
09/18/2019	Attorney Service: Record Amended Order Appointing Receiver in Recorder's Office - Cook County IL; File/conform/return	\$ 282.00
09/24/2019	Attorney Service: Judge's Courtesy copy of Opposition of Receiver to Ex Parte Application for Relief from Amended Receivership and Asset	\$ 43.50

Mr. Robert Mosier, Receiver

	Freeze, Declaration of KEA re: Opposition to Ex Parte Application	
09/25/2019	Attorney Service: Service of Subpoenas for Records of Chase Bank	\$ 82.02
09/26/2019	Attorney Service: Courtesy Copy to Judge of filing	\$ 36.00
09/27/2019	Attorney Service: Courtesy Copy to Judge of filing	\$ 21.00
09/27/2019	Attorney Service: Recording in Santa Clara County	\$ 80.25
	Attorney Service Totals	\$ 3,451.74
08/07/2019	Copies: Service of Status Report of the Receiver	\$ 1,145.60
08/07/2019	Copies: Service of Status Report to Court Master Mailing List	\$ 1,387.20
08/09/2019	Copies: Declaration of Kyra E. Andrassy re: Service of Status Report	\$ 1.20
08/22/2019	Copies: Letter to Dr. Tariq Butt re: Receivership Order and Asset Freeze Order	\$ 4.40
09/06/2019	Copies: Service of Notice of Hearings on Second Interim Fee Applications	\$ 79.20
09/06/2019	Copies: Judge's Courtesy Copy of Second Interim Fee Application and Notice of Hearings on Second Interim Fee Application	\$ 17.80
09/16/2019	Copies: Letter correspondence to Cunningham Commodities re: Receivership Order	\$ 2.40
09/16/2019	Copies: Facsimile to Bank of America re: Receivership Order and Asset Freeze Order	\$ 4.80
09/16/2019	Copies: Letter correspondence to Tariq Butt, M.D. re: Receivership Order	\$ 9.20
09/17/2019	Copies: Notice of Expansion of Receivership - US District Court Northern District IL	\$ 12.80
09/25/2019	Postage: Service of Notice of Subpoenas	\$ 14.40
	Copies Totals	\$ 2,679.00
09/30/2019	Recorder Fee: Recording of Amended Order Approving Receiver	\$ 170.00
	County Clerk Recorder Fee Totals	\$ 170.00
09/30/2019	Filing Fee: Creating new case and filing complaint in district court	\$ 400.00
09/30/2019	Filing Fee: Creating 2nd new case and filing complaint in district court	\$ 400.00
	Filing Fee/Court Fee Totals	\$ 800.00
08/07/2019	Postage: Service of Status Report to Court Master Mailing List	\$ 265.20
08/09/2019	Postage: Judge's copy of Status Report of the Receiver and Declaration of KEA re: Service of Status Report on Investors	\$ 0.80
08/22/2019	Postage: Letter to Dr. Tariq Butt re: Order of the Receiver	\$ 1.45
09/06/2019	Postage: Notice of Hearings on Second Interim Fee Applications	\$ 198.00
09/06/2019	Postage: Second Interim Fee Application and Notice of Hearings on Second Interim Fee Applications - Judge's Courtesy Copies	\$ 7.35
09/13/2019	Postage: Priority Mail to Cunningham Commodities re: Receivership Order	\$ 7.35
09/16/2019	Postage: Letter to Tariq Butt M.D. re: Receivership Order	\$ 3.20

Mr. Robert Mosier, Receiver

09/17/2019	Postage: Northern District of IL filing of Amended Order	\$ 2.65
09/17/2019	Postage: FedEx delivery of Notice of Expansion of Receivership to US District Court Northern District of IL	\$ 52.65
09/25/2019	Postage: Service of Notice of Subpoenas	\$ 5.80
	Mailing/Postage Totals	\$ 544.45
08/14/2019	Bank Fees: Production of Documents by JP Morgan Chase	\$ 30.00
08/21/2019	Bank Fees: Production of Documents by Wells Fargo	\$ 40.50
	Miscellaneous Totals	\$ 70.50
07/31/2019	Pacer Online Research	\$ 2.50
09/10/2019	Pacer Online Research	\$ 0.90
09/13/2019	Pacer Online Research	\$ 2.00
09/23/2019	Pacer Online Research	\$ 0.50
09/24/2019	Pacer Online Research	\$ 3.20
09/25/2019	Pacer Online Research	\$ 0.90
	Pacer Fee Totals	\$ 10.00
07/18/2019	Westlaw Online Research	\$ 551.21
07/19/2019	Westlaw Online Research	\$ 152.10
07/22/2019	Westlaw Online Research	\$ 194.89
07/30/2019	Westlaw Online Research	\$ 123.30
09/23/2019	West Law Online Research	\$ 4.96
09/26/2019	West Law Online Research	\$ 2.48
09/27/2019	West Law Online Research	\$ 2.48
09/30/2019	West Law Online Research	\$ 62.70
	West Law Totals	\$ 1,094.12
	Total Costs and Disbursements	\$ 8,819.81
Total Current Charges		\$ 54,165.86
Summary Of Account		
	Balance Forward	\$ 151,275.40
	Total Current Charges	\$ 54,165.86
	Less Payments And Credits	
	7/3/2019 Payment - Check	(\$52,639.53)
	10/7/2019 Payment - Check	(\$69,416.56)
	Balance Due	\$ 83,385.17

Notes:

Mr. Robert Mosier, Receiver

Wire Transfer Instructions:

City National Bank

555 South Flower Street

Los Angeles, CA 90071

Routing Number: 122016066

Account Number: 023904985

Mr. Robert Mosier, Receiver

Trust Account Summary

Billing Period: 07/01/2019 - 11/06/2019

Client: Mosier, Robert - Receiver for Church for | General Matter Trust

Total Deposits		Total Disbursements	Current Balance	
\$0.00		\$0.00	\$0.00	
Date	Transaction	Deposit	Disbursement	Balance
No activity for this billing period.				

Mr. Robert Mosier, Receiver

User Hours Summary

Billing Period: 07/01/2019 - 09/30/2019

User Hour Totals

User Initials	User	Hours Billed	Rate/Hour	Amount Billed
KEA	Kyra E Andrassy	62.80	\$526.50	\$33,064.20
KEA	Kyra E Andrassy	8.80	\$0.00	\$0.00
JH	Janet Hogan	8.60	\$238.50	\$2,051.10
MLS	Michael L Simon	2.00	\$0.00	\$0.00
MLS	Michael L Simon	27.10	\$306.00	\$8,292.60
TWE	Timothy W Evanston	7.30	\$265.50	\$1,938.15
TWE	Timothy W Evanston	10.20	\$0.00	\$0.00
Totals		126.80		\$45,346.05

SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Tel 714 445-1000 • Fax 714 445-1002

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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION**
10

11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 v.

15 KENT R.E. WHITNEY, DAVID LEE
16 PARRISH, THE CHURCH FOR
17 THE HEALTHY SELF A/K/A CHS
MANAGEMENT, INC.,

18 Defendants.

Case No. 8:19-CV-499-JVS-KES

**[PROPOSED] ORDER GRANTING
THIRD INTERIM APPLICATION
FOR APPROVAL OF FEES AND
COSTS OF SMILEY WANG-
EKVALL, GENERAL COUNSEL
TO THE RECEIVER**

DATE: December 9, 2019
TIME: 1:30 p.m.
CTRM: 10C
JUDGE: Hon. James Selna

19 The Court having reviewed the *Third Interim Application for Approval*
20 *of Fees and Costs of Smiley Wang-Ekvall, LLP, General Counsel to the*
21 *Receiver* (the "Application") and having found that the fees and costs sought
22 therein are appropriately allowed,
23

24 **IT IS HEREBY ORDERED AS FOLLOWS:**

25 1. The Application is granted and the Firm is allowed \$45,346.05 in
26 fees and \$8,819.81 in expenses on an interim basis for the period July 1,
27 2019, through September 30, 2019; and
28

2. Robert P. Mosier, the receiver, is authorized to pay 80% of the allowed fees and 100% of the allowed expenses from available funds in the receivership estates with payment of the amount held back to be permitted at a later date.

DATED: _____, 2019

JAMES V. SELNA, United States District
Judge

SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Tel 714 445-1000 • Fax 714 445-1002

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF ORANGE

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Orange, State of California. My business address is 3200 Park Center Drive, Suite 250, Costa Mesa, CA 92626.

On 11/8/2019, I served true copies of the following document(s) described as

THIRD INTERIM APPLICATION FOR APPROVAL OF FEES AND COSTS OF SMILEY WANG-EKVALL, GENERAL COUNSEL TO THE RECEIVER

on the interested parties in this action as follows:

(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")) – Pursuant to United States District Court, Central District of California, Local Civil Rule 5-3, the foregoing document will be served by the court via NEF and hyperlinked to the document. On 11/8/2019, I checked the CM/ECF docket for this case and determined that the aforementioned person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated.

() (BY E-MAIL). By scanning the document(s) and then e-mailing the resultant pdf to the e-mail address indicated above per agreement. Attached to this declaration is a copy of the e-mail transmission.

() (BY FACSIMILE). I caused the above-referenced documents to be transmitted to the noted addressee(s) at the fax number as stated. Attached to this declaration is a "TX Confirmation Report" confirming the status of transmission. Executed on _____, at Costa Mesa, California.

() STATE I declare under the penalty of perjury under the laws of the State of California that the above is true and correct.

(X) FEDERAL I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on November 8, 2019, at Costa Mesa, California.

/s/ Gabriela Gomez-Cruz
Gabriela Gomez-Cruz

SMILEY WANG-EKVALL, LLP
3200 Park Center Drive, Suite 250
Costa Mesa, California 92626
Tel 714 445-1000 • Fax 714 445-1002

SERVICE LIST

BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):

- **Kyra E Andrassy**
kandrassy@swelawfirm.com,jchung@swelawfirm.com,lgarrett@swelawfirm.com,gacruz@swelawfirm.com
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