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7
8 **SUPERIOR COURT OF CALIFORNIA**
COUNTY OF RIVERSIDE
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FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF RIVERSIDE
NOV 15 2010

11 THE PEOPLE OF THE STATE OF
CALIFORNIA,

12 Plaintiff,

13 v.

14 RICHARD EDWARD MOWBRAY; DENISE
15 LYNN MOWBRAY; MOWBRAY'S TREE
SERVICE; DENISE MOWBRAY TREE
16 COMPANY INC.; ARROWHEAD TREE
SERVICE, INC.; ARROWHEAD TREE
17 COMPANY, INC.; and M.J. EQUIPMENT,
LLC,

18 Defendants.

CASE NO. RIF126145

Assigned to Hon. Gloria Connor Trask, Dept. 1

**NOTICE OF MOTION AND MOTION BY
THE TEMPORARY RECEIVER FOR AN
ORDER: (1) APPROVING THE
TEMPORARY RECEIVER'S FINAL
REPORT OF ACTIVITIES; (2)
APPROVING THE TEMPORARY
RECEIVERS RECEIVER'S FINAL
ACCOUNT; (3) AUTHORIZING THE
TEMPORARY RECEIVER TO DEPOSIT
CERTAIN RECEIVERSHIP ESTATE
ASSETS WITH THE CLERK OF COURT;
(4) DISCHARGING THE TEMPORARY
RECEIVER; AND (5) EXONERATING
THE TEMPORARY RECEIVER'S BOND;
MEMORANDUM OF POINTS AND
AUTHORITIES; DECLARATIONS OF
KENTON JOHNSON AND HAL D.
GOLDFLAM**

Date: 12/20/10
Time: 8:30 a.m.
Dept.: 1 (one)

FRANDZEL ROBINS BLOOM & CSATO, L.C.
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LOS ANGELES, CALIFORNIA 90048-4920
(323) 852-1000

1 TO: THE HONORABLE GLORIA CONNOR TRASK, SUPERIOR COURT JUDGE,
2 ALL PARTIES AND THEIR ATTORNEYS OF RECORD, AND ALL INTERESTED
3 THIRD-PARTIES:

4 PLEASE TAKE NOTICE that on December 20, 2010, at 8:30 a.m. in Department 1 of the
5 Riverside County Superior Court, located at 4050 Main Street, Riverside, California, Robb Evans
6 & Associates LLC, the Court-appointed temporary receiver (“Temporary Receiver”) over the
7 properties and businesses of Richard Edward Mowbray and Denise Lynn Mowbray, including
8 Mowbray’s Tree Service, Denise Mowbray Tree Company, Inc., Arrowhead Tree Service, Inc.,
9 Arrowhead Tree Equipment Company, Inc., and M.J. Equipment, will and hereby does move the
10 Court for an order (1) approving the Temporary Receiver’s Final Report of Activities (“Final
11 Report”); (2) approving the Temporary Receiver’s Final Account (“Final Account”); (3)
12 authorizing the Temporary Receiver to deposit certain receivership estate funds with the Clerk of
13 Court; (4) discharging the Temporary Receiver; and (5) exonerating the Temporary Receiver’s
14 bond.

15 Specifically, the Temporary Receiver requests that the Court (a) approve the actions of the
16 Temporary Receiver, as described in the Final Report; (b) approve and authorize the Receiver to
17 pay the indicated accrued fees and expenses of the Temporary Receiver set forth in the Final
18 Account for the period commencing January 1, 2009, including expenses owed to the Temporary
19 Receiver, deputies and staff members of the Temporary Receiver, its outside counsel, and other
20 professionals retained by the Temporary Receiver and estimated closing expenses of the
21 receivership estate; (c) confirm that receiver shall distribute assets of the receivership estate in
22 accordance with the Order Amending Terms of Restitution Order Filed on March 26, 2007 (filed
23 on October 31, 2008), except that the Temporary Receiver requests the Court direct it to deposit
24 with the Clerk of Court the net proceeds of the sale of the real property commonly known 3079
25 Temescal Avenue, Norco, California Margaret (\$1,473,124.56 as of August 31, 2010, including
26 earned interest), due to the pending settlement between third-party Margaret R. Williams
27 “innocent spouse claims” under Penal Code section 186.11 with The People of the State of
28 California and the related pending civil action captioned as *Williams v. Mowbray*, Riverside

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1 Superior Court Case No. RIC43821.

2 This motion is made following the Order Appointing Receiver filed on September 28,
3 2005, and Rule 3.1184 of the California Rules of Court, and is based upon this notice of motion,
4 the attached memorandum of points and authorities, the concurrently filed declaration of Kenton
5 Johnson, including the Final Report and Final Account which are attached hereto, the concurrently
6 filed declaration of Hal D. Goldflam, the separate filed and served notice of hearing of motion
7 served on third-parties in accordance with Rule 3.1184(c) of the California Rules of Court, and
8 upon all documents, records and files in this action, and on such oral and documentary evidence
9 as may be presented at the time of the hearing on the motion.

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Dated: November 11, 2010

FRANDZEL ROBINS BLOOM & CSATO, L.C.
CRAIG A. WELIN
HAL D. GOLDFLAM

By: 

HAL D. GOLDFLAM
Attorneys for Temporary Receiver
ROBB EVANS & ASSOCIATES LLC

MEMORANDUM OF POINTS AND AUTHORITIES

1
2 On September 28, 2005, this Court appointed Robb Evans & Associates LLC pursuant to
3 Penal Code section 186.11 as Temporary Receiver over the properties and businesses of Richard
4 Edward Mowbray and Denise Lynn Mowbray, including Mowbray’s Tree Service, Denise
5 Mowbray Tree Company Inc., Arrowhead Tree Service Inc., Arrowhead Tree Company Inc., and
6 M.J. Equipment (“Receivership Order”).

7 While Rule 3.1184(b) of the California Rules of Court provides that the Temporary
8 Receiver need not submit a memorandum in support of this motion, Rule 3.1184 provides that in
9 connection with the Receiver’s request for termination of the receivership, the Receiver must
10 present a final account and report to the Court for approval. Exhibit 1 hereto is the Temporary
11 Receiver’s Final Report of Activities and Request for Approval of Final Report & Accounting
12 (“Final Report”). Exhibit 2 hereto is the Temporary Receiver’s Final Account (“Final Account”);
13 in particular, the fees and costs which approval is requested are specified in the summary which
14 the Temporary Receiver’s office has prepared and titled “Fund Balance & Expenses by Month
15 From Inception (September 28, 2005) to August 31, 2010 and Estimate to Close” (Exh. 2), and the
16 fees and costs are further detailed in Exhibit 3. Exhibit 4 contains the billing summaries reflecting
17 the services rendered, time spent and costs incurred by the Temporary Receiver’s outside counsel
18 from January 1, 2009 through August 31, 2010 as summarized in the Declaration of Hal D.
19 Goldflam.

20 The total fees and expenses of the Temporary Receiver from inception of the receivership
21 estate, including the estimated closing fees and expenses¹, is \$728,859.49 (consisting of total
22 Temporary Receiver’s fees in the sum of \$202,887.45, total Temporary Receiver’s expenses in the
23 sum of \$157,091.10, total legal fees in the sum of \$349,247.50, and total legal costs in the sum of
24 \$19,633.44). This total amount includes the Temporary Receiver’s fees and expenses in the sum

25 _____
26 ¹ In the event this motion is not heard until 2011, the Temporary Receiver’s estimate to close
27 needs to increase by \$5,000, which covers the expenses for the necessary preparation and filing of
28 tax returns for the receivership entities for 2011 and payment of a California minimum tax.

1 of \$26,134.29 incurred during period from January 1, 2009, through August 31, 2010 (Temporary
2 Receiver's fees and expenses totaling \$14,640.88, and Temporary Receiver's legal fees and
3 expenses totaling \$11,493.61). As of August 31, 2010, the net fund balance of the receivership
4 estate is \$2,348,869.99.

5 On March 26, 2007, the Court entered its Order regarding restitution (Exh. 5 hereto), and
6 on October 31, 2008, the Court entered its Order Amending Terms of Restitution Order Filed on
7 March 26, 2007 (Exh. 6 hereto; the two Orders are collectively referred to herein as the
8 "Restitution Order"). As previously reported, the Temporary Receiver has not made any
9 disbursement of assets of the receivership estate to the victims in this case (California
10 Employment Development Department ("EDD") and State Compensation Insurance Fund
11 ("SCIF")) pursuant to the Restitution Order pending completion of the proposed settlement
12 between The People of the State of California and Mrs. Williams, who has been deemed the
13 "innocent spouse" of defendant James C. Williams under Penal Code section 186.11. The
14 Temporary Receiver understands that the settlement with Mrs. Williams will, among other things
15 not related to the receivership estate, result in the dismissal of the action captioned as *Margaret R.*
16 *Williams and James C. Williams, etc. v. Richard E. Mowbray, et al.*, Riverside Superior Court
17 Case No. RIC43821 ("Williams Action"), which is assigned to Department 1. The Williams
18 action is stayed in accordance with the terms of the Restitution Order.

19 The Williams Action involves the Williams and Mowbrays' dispute as to who is the
20 rightful owner of the real property commonly known as 3079 Temescal Avenue, Norco,
21 California. In addition to the allegations in the complaint, Mrs. Williams also has claimed by
22 letter to the Temporary Receiver dated September 5, 2006, that the real property is her sole and
23 separate property. Pursuant to the previous agreement of the parties in the Williams Action, the
24 Temporary Receiver sold the real property. The Temporary Receiver is holding the net proceeds
25 of the sale and these funds are earning interest, totaling \$1,473,124.56 as of August 31, 2010
26 ("3079 Temescal sale proceeds"); however, due to the disputes underlying the 3079 Temescal sale
27 proceeds, the Temporary Receiver is currently unable to distribute these funds to the victims.

28 Since the Temporary Receiver is not involved in the resolution of the innocent spouse

1 claims, the Temporary Receiver believes it is now appropriate to distribute the funds in the
2 receivership estate not related to the 3079 Temescal sale proceeds to SCIF and EDD in accordance
3 with the Receivership Order. Pursuant to the Restitution Order at page 3, the 15% of the funds are
4 to be disbursed to EDD and 85% to SCIF. The expected payment to EDD is \$126,330.45, and the
5 expected payment to SCIF is \$715,872.54 (excluding the 3079 Temescal sale funds and after
6 payment of the fees of the Temporary Receiver, the Temporary Receiver's deputies, agents, staff
7 and professionals, and reimbursement of costs incurred during the period to close the receivership
8 estate).

9 Moreover, the Temporary Receiver respectfully requests the Court instruct the Temporary
10 Receiver to deposit the 3079 Temescal sale proceeds funds with the Clerk of the Court. While the
11 Temporary Receiver understands that the contemplated settlement between The People and Mrs.
12 Williams would result in said funds ultimately being distributed to SCIF and EDD, the distribution
13 of the funds may occur without further involvement of the Temporary Receiver.²

14 The Temporary Receiver also requests the Court discharge and relieve the Temporary
15 Receiver, and its members, officers, agents employees, attorneys and representatives of all duties,
16 liabilities and responsibilities in this proceeding; approve the destruction of all records not claimed
17 by the parties within 20 days after service of notification of entry of an order discharging the
18 Temporary Receiver; and, finally, requests that the Court exonerate the Temporary Receiver's
19 bond.

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² The Temporary Receiver is informed that proposed settlement between The People and Mrs. Williams involves assets that the Riverside District Attorney seized at the outset of the criminal action which are not part of the receivership estate (e.g., funds held in accounts belong to the Williams and other tangible personal property). The Temporary Receiver is further informed that the proposed settlement agreement would resolve the Williams Action. Mrs. Williams would disavow any claim in the 3079 Temescal sale proceeds, and whether Mr. Williams or the Mowbrays are the rightful owners would ultimately be irrelevant as each is jointly and severally liable to pay restitution to the victims pursuant to the terms of the Restitution Order. The Temporary Receiver understands that representatives of the District Attorney's Office and counsel for Mrs. Williams are working on documenting the proposed settlement, and anticipates that the settlement will be finalized in the immediate future.

CONCLUSION

The Temporary Receiver respectfully requests the following:

1. That the Court grant this Motion in its entirety;
2. That the Court approve and confirm the actions of the Temporary Receiver, as described in the Final Report and in the previously submitted and approved Reports of the Temporary Receiver's Activities;
3. That the Court approve the Final Account and authorize payment of the final receivership fees and expenses as described in the Final Account;
4. That the Court approve a distribution to EDD and SCIF in the sums of \$126,330.45 and \$715,872.54 respectively (excluding the 3079 Temescal sale funds and payments and after payment of the fees of the Temporary Receiver, the Temporary Receiver's deputies, agents, staff and professionals, and reimbursement of costs incurred during the period to close the receivership estate);
5. That the Court instruct the Temporary Receiver to deposit 3079 Temescal sale proceeds (\$1,473,124.56 as of August 31, 2010, including earned interest) with the Clerk of Court;
6. That the Court discharge and relieve the Temporary Receiver, and its members, officers, agents employees, attorneys and representatives of all duties, liabilities and responsibilities in this proceeding; and
7. That the Court approve the Temporary Receiver's destruction of all records not claimed by the parties within 20 days after service of notification of entry of an order granting this Motion; and

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8. That the Court exonerate the Temporary Receiver's bond.

Dated: November 11, 2010

Respectfully submitted,

FRANDZEL ROBINS BLOOM & CSATO, L.C.
CRAIG A. WELIN
HAL D. GOLDFLAM

By: 
HAL D. GOLDFLAM
Attorneys for Temporary Receiver,
Robb Evans & Associates LLC

1 Estate for the Court's Consideration in Connection with the Restitution Hearing, and Request for
2 Instructions Concerning Various Matters. On April 20, 2007, the Temporary Receiver filed its
3 Sixth Report of the Temporary Receiver's Activities. On August 8, 2007, the Temporary Receiver
4 filed its Seventh Report of the Temporary Receiver's Activities. On December 10, 2007, the
5 Temporary Receiver filed its Eighth Report of the Temporary Receiver's Activities. On May 14,
6 2008, the Temporary Receiver filed its Ninth Report of the Temporary Receiver's Activities. On
7 March 9, 2009, the Temporary Receiver filed its Tenth Report of the Temporary Receiver's
8 Activities. Simultaneously with the Court's approval of each of Temporary Receiver's interim
9 financial statements (discussed next), the Court approved the corresponding activities of the
10 Temporary Receiver.

11 4. The Receivership Order provides at paragraph 8 that the Temporary Receiver is
12 required to file statements of interim expenses for the receivership. The Temporary Receiver
13 previously filed and served its financial statement for the period from September 28, 2005 through
14 December 31, 2005. On March 21, 2006, the Court entered an order approving that financial
15 statement with a reservation of the parties' rights to reconsider at a later date the attorneys' fees
16 and costs incurred on behalf of the receivership estate. The Temporary Receiver filed and served
17 previously its financial statement for the period from January 1, 2006 through June 30, 2006, and
18 on September 7, 2006, the Court entered an order approving that financial statement. On
19 November 17, 2006, the Temporary Receiver filed and served its financial statement for the period
20 from July 1, 2006 through September 30, 2006, and on January 5, 2007, the Court entered an order
21 approving that financial statement. On January 30, 2007, the Temporary Receiver filed and served
22 its financial statement for the period from October 1, 2006 through December 31, 2006, and on
23 March 1, 2007, the Court entered an order approving that financial statement. On April 20, 2007,
24 the Temporary Receiver filed and served its financial statement for the period from January 1,
25 2007 through March 31, 2007, and on May 11, 2007, the Court entered an order approving that
26 financial statement. On August 8, 2007, the Temporary Receiver filed and served its financial
27 statement for the period from April 1, 2007 through June 30, 2007, and on September 11, 2007,
28 the Court entered an order approving that financial statement. On December 10, 2007, the

1 Temporary Receiver filed and served its financial statement for the period from July 1, 2007
2 through September 30, 2007, and on February 1, 2008, the Court entered an order approving that
3 financial statement. On May 14, 2008, the Temporary Receiver filed and served its financial
4 statement for the period from October 1, 2007 through March 31, 2008, and on June 13, 2008, the
5 Court entered an order approving that financial statement. On March 9, 2009, the Temporary
6 receiver filed and served its financial statement for the period from April 1, 2008 through
7 December 31, 2008, and on April 3, 2009, the Court entered an order approving that financial
8 statement.

9 **FINAL REPORT AND ACCOUNT**

10 5. The Final Report and Account of the Temporary Receiver is attached hereto
11 collectively as Exhibits 1, 2, and 3. Exhibit 1 is the Temporary Receiver's Final Report of
12 Activities ("Final Report"). Exhibit 2 is the Temporary Receiver's Final Account; in particular, the
13 fees and costs which approval is requested are specified in the summary which the Temporary
14 Receiver's office has prepared and titled "Fund Balance & Expenses by Month From Inception
15 (September 28, 2005) to August 31, 2010 and Estimate to Close". Exhibit 3 further details the
16 fees and costs of the Temporary Receiver. The fees and expenses of the Temporary Receiver's
17 outside counsel, Frandzel Robins Bloom & Csato, L.C. ("FRBC"), are detailed in Exhibit 4 and
18 are described in the accompanying declaration of Hal D. Goldflam.

19 6. The total fees and expenses of the Temporary Receiver from inception of the
20 receivership estate, including the estimated closing fees and expenses, is \$728,859.49 (consisting
21 of total Temporary Receiver's fees in the sum of \$202,887.45, total Temporary Receiver's
22 expenses in the sum of \$157,091.10, total legal fees in the sum of \$349,247.50, and total legal
23 costs in the sum of \$19,633.44). This total amount includes the Temporary Receiver's fees and
24 expenses in the sum of \$26,134.29 incurred during period from January 1, 2009, through August
25 31, 2010 (Temporary Receiver's fees and expenses totaling \$14,640.68, and Temporary
26 Receiver's legal fees and expenses totaling \$11,493.61). In the event this motion is not heard until
27 2011, the Temporary Receiver's estimate to close needs to increase by \$5,000, which covers the
28 expenses for the necessary preparation and filing of tax returns for the receivership entities for

1 2011 and payment of a California minimum tax.

2 7. As of August 31, 2010, the net fund balance of the receivership estate is
3 \$2,348,869.99.

4 8. For the reasons specified herein and the accompanying memorandum of points and
5 authorities, the Temporary Receiver respectfully requests the following:

6 a. That the Court grant this Motion in its entirety and approve the Final Report
7 and Account;

8 b. That the Court approve and confirm the actions of the Temporary Receiver
9 as described in the Final Report and in the previously submitted and approved Reports of the
10 Temporary Receiver's Activities;

11 c. That the Court approve the Final Account and authorize payment of the
12 final receivership fees and expenses as described in the Final Account;

13 d. That the Court approve a distribution to EDD and SCIF in the amounts of
14 \$126,330.45 and \$715,872.54, respectively (excluding the 3079 Temescal sale funds and
15 payments and after payment of the fees of the Temporary Receiver, the Temporary Receiver's
16 deputies, agents, staff and professionals, and reimbursement of costs incurred during the period to
17 close the receivership estate);

18 e. That the Court instruct the Temporary Receiver to deposit 3079 Temescal
19 sale proceeds (\$1,473,124.36 as of August 31, 2010, including earned interest) with the Clerk of
20 Court;

21 f. That the Court discharge and relieve the Temporary Receiver, and its
22 members, officers, agents employees, attorneys and representatives of all duties, liabilities and
23 responsibilities in this proceeding; and

24 g. That the Court approve the Temporary Receiver's destruction of all records
25 not claimed by the parties within 20 days after service of notification of entry of an order granting
26 this Motion; and

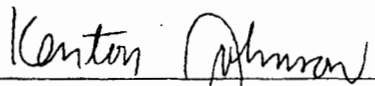
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h. That the Court exonerate the Temporary Receiver's bond.

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct and that this declaration was executed on November 10, 2010, at Sun Valley, California.


KENTON JOHNSON

DECLARATION OF HAL D. GOLDFLAM

I, Hal D. Goldflam, declare:

1. I am an attorney at law duly licensed before all courts of the State of California, and am a member of Frandzel Robins Bloom & Csato, L.C., attorneys for Robb Evans & Associates LLC, the Temporary Receiver in this matter. I am one of the attorneys primarily responsible for the representation of the Temporary Receiver. I have personal knowledge of the matters specified in this declaration, and I could and would testify competently thereto if called upon to do so.

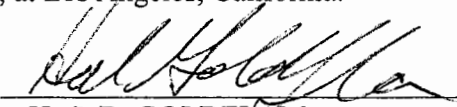
2. Attached hereto as Exhibit 4 are billing summaries reflecting the services rendered, time spent and costs incurred by our firm pertaining to this matter from January 1, 2009 through August 31, 2010, with the descriptions redacted where appropriate to preserve the attorney-client privilege and attorney work product privileges or to otherwise protect the Temporary Receiver and the receivership estate from inappropriate disclosures. Attorneys' fees and costs incurred by my firm during this firm total \$11,493.61 (\$10,242.00 in fees and \$1,251.61 in costs).

3. From January 1, 2009 through August 31, 2010, our office, among other things, worked with the Temporary Receiver when requested in responding to administrative and other issues as may have arisen; continued to facilitate the proposed settlement between The People and Mrs. Williams (innocent spouse of defendant James C. Williams) as it relates to assets of the receivership estate, including discussions with the Deputy District Attorney assigned to this action regarding the proposed settlement; prepared the Temporary Receiver's motion for approval of the Tenth Activities Report and Ninth Financial Report, and April 3, 2009 hearing on the motion; monitored civil litigation involving receivership entities to ensure continued enforcement of stay provisions of the Receivership Order;

4. I am familiar with the methods and procedures used to create, record and maintain billing records for the firm's clients. The billing summaries attached hereto as Exhibit 3 are prepared from computerized time records prepared contemporaneously with the services rendered by each attorney and paralegal billing time to this matter. These computerized records are prepared in the ordinary course of business by the attorneys and paralegals employed by the firm

1 who have a business duty to accurately record their time spent and services rendered on the
2 matters on which they perform work. The time records are transferred into a computerized billing
3 program which generates monthly invoices under the supervision of the firm's accounting
4 department. Based upon my experience with the firm, I believe the firm's methods and
5 procedures for recording and accounting for time and services for its clients is reliable and
6 accurate.

7 I declare under penalty of perjury that the foregoing is true and correct and that this
8 declaration was executed on November 11, 2010, at Los Angeles, California.

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12 HAL D. GOLDFLAM
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**Robb Evans & Associates LLC
Temporary Receiver of
Denise Mowbray Tree Company, Inc.
Arrowhead Tree Service, Inc.
M. J. Equipment, LLC, et al.**

**REPORT OF TEMPORARY RECEIVER'S ACTIVITIES AND
REQUEST FOR APPROVAL OF FINAL REPORT & ACCOUNTING
AS OF AUGUST 31, 2010**

This report provides as a summary of the activity of the Receivership Estate, details recent activities of the Temporary Receiver since prior reports, and is the Final Report and Accounting to the Court. The Temporary Receiver¹ has completed its duties required by the orders issued by this Court. The report also recommends and requests the Court to approve distributing the remaining estate assets. This report includes a final accounting, and requests payment of the Temporary Receiver's fees and expenses, the discharge of the Temporary Receiver, and the exoneration of the bond.

Equipment Auction

The Temporary Receiver previously reported the auction of equipment and vehicles owned by Denise Mowbray Tree Company, Arrowhead Tree Company, and related entities.

The auction of 228 items resulted in net proceeds totaling \$1,905,223.19. Previously, the Temporary Receiver filed a complete reconciliation of the equipment inventory, the gross auction proceeds and the net amount to the Receivership Estate.

Real Properties

The real property owned by defendants, Richard and Denise Mowbray, included two adjacent properties in Norco, CA. The first property, 3079 Temescal, was the family residence. There was no property loan recorded on

¹ Reference to the Temporary Receiver in this report means the Temporary Receiver, the Temporary Receiver's Officers and staff, and its counsel.

the property. However, a lis pendens was filed against the property pursuant to a lawsuit filed by former employee, James Williams.

The Temporary Receiver marketed the property through a qualified local real estate broker, and received this Court's approval to accept an offer to purchase subject to an overbidding session. The Temporary Receiver conducted an overbidding session, increased the sale price, and collected net proceeds of \$1,380,786.21. That amount has been accounted separately and has increased by \$92,338.35² from net interest earnings to \$1,473,124.56.

The second property, 3141 Temescal, included a residence and functioned as the equipment yard where the companies' vehicles were stored and maintained. The property was subject to a \$500,000 property loan. The Temporary Receiver marketed the property through a qualified local real estate broker, and received this Court's approval to accept an offer to purchase subject to an overbidding session. The Temporary Receiver conducted an overbidding session, was not able to increase the sale price, and collected net proceeds of \$110,109.11.

Outstanding Accounts Receivable

The Temporary Receiver successfully resolved claims against Pacific Gas and Electric and Phillips & Jordan Inc., and collected settled amounts of \$210,000 and \$128,560.39 respectively. Previously, the Temporary Receiver collected outstanding receivables of \$299,814.65.

Insurance Litigation

Attorneys for the Temporary Receiver have responded to numerous claims that are stayed by current Orders. With the approval of parties and this Court, litigation against the Receivership Defendants proceeded only when claims and potential judgments were limited to available insurance proceeds.

Tax Returns and Other Administrative Actions

The Temporary Receiver located and engaged qualified tax accountants to prepare and file the U. S. and State tax return for all the related entities. The returns are required by law and, because of the number of entities, generated professional expenses of \$33,948.37, including fees for final returns.

² Interest Income was \$92,352.35, less \$14.00 of bank service charges.

Financial Report

The Final Report of the Temporary Receiver's Income and Expenses from Inception through Closing is attached under Exhibit 2. The Receivership Estate currently holds \$2,315,327.55 for distribution under Restitution Orders. The Order Amending Terms of Restitution Order Filed on March 26, 2007 (filed on October 31, 2008) directs that the Employment Development Department of California receive 15% of the restitution, and the State Compensation Insurance Fund receive 85% of the restitution.

Distributions

The Temporary Receiver requests the Court to direct it to deposit with the Clerk of the Court the net proceeds of \$1,473,124.56, including earned interest, from the sale of the real property commonly known as 3079 Temescal Avenue, Norco, California until the pending settlements between third-party Margaret R. Williams "innocent spouse claims" under Penal Code section 186.11 with The People of the State of California, and the related pending civil action captioned as *Williams v. Mowbray*, Riverside Superior Court Case No. RIC43821, are completed.

The Temporary Receiver also requests the Court to direct it to distribute the remaining net restitution of \$842,202.99 (\$2,315,327.55 less \$1,473,124.56) according to the terms of the Amended Restitution Order. The recommended distributions are \$126,330.45 (15%) to the Employment Development Department and \$715,872.54 (85%) to the State Compensation Insurance Fund.

When the pending settlements between third-party Margaret R. Williams with The People of the State of California and the related civil action are completed, the Temporary Receiver requests the Court to direct the Clerk of the Court to distribute the deposited restitution funds 15% to the Employment Development Department of California and 85% to the State Compensation Insurance Fund as provided in the Restitution Orders.

Request for Approval

The Court is respectfully requested to:

1. Approve this Report and confirm the actions of the Temporary Receiver described therein.
2. Approve payment of the expenses of the Temporary Receiver as detailed under Exhibit 2.
3. Authorize the Temporary Receiver to deposit with the Clerk of the Court the net proceeds of \$1,473,124.56, including earned interest, from the sale of the real property commonly known as 3079 Temescal Avenue, Norco, California.
4. Approve the distribution by the Temporary Receiver of \$126,330.45 (15%) to the Employment Development Department and \$715,872.54 (85%) to the State Compensation Insurance Fund.
5. Direct the Clerk of the Court to distribute the deposited restitution funds 15% to the Employment Development Department of California and 85% to the State Compensation Insurance Fund when the pending settlements with third-party Margaret R. Williams are completed.
6. Approve the Temporary Receiver's destruction of all records not claimed by the parties within 20 days after service of notification of entry on an Order Granting the Temporary Receiver's Motion.
7. Discharge Robb Evans & Associates LLC as Temporary Receiver; release Robb Evans & Associates LLC and its deputies, members, officers, agents, employees, attorneys and representatives of all liabilities; relieve the Temporary Receiver and its deputies, members, officers, agents, employees, attorneys and representatives of all duties; and exonerate the Temporary Receiver's Bond.

Respectfully submitted,

/s/

Robb Evans & Associates LLC
Temporary Receiver

Robb Evans & Associates LLC, Receiver of Denise Mowbray Tree Services Inc. et al.
Receivership Administrative Expenses by Month
 From Inception (September 28, 2005) to August 31, 2010 and Estimate to Close

	Previously Reported	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10
Funds Collected															
Funds Transferred in	218,967.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivable Collection	299,814.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Vehicle	5,505.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Slimat-Phillips & Jordan Marter	128,560.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net proceeds-3141 Temescal	110,109.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	71,560.98	1,633.19	1,427.05	1,583.50	1,318.01	1,243.11	1,309.62	1,177.64	1,026.89	908.63	1,108.27	1,129.62	961.93	847.37	749.07
Net proceeds-3079 Temescal	1380,786.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Settlement w Pacific Gas & Elec	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from auction	1,905,223.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from auction- Furniture	3,985.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	31,019.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advance Payment from Auction	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Collected	4,515,531.83	1,633.19	1,427.05	1,583.50	1,318.01	1,243.11	1,309.62	1,177.64	1,026.89	908.63	1,108.27	1,129.62	961.93	847.37	749.07
Expense															
Legal- Judith Runyon	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Legal-Law Offices Brian Pearcy	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Settlement-IRS	221,144.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Settlement-Gary Eisenbeiz	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating & Closing Expenses															
Appraisal	5,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payoff on leased vehicles/equip	489,377.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	6,056.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pre Receivership Expenses	147,136.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Expenses	521,107.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Repair & Maintenance	29,509.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Expense	22,141.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility	1,162.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Out of Pocket	3,076.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PO Box Rental	155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Environmental fee	856.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous															
Taxes	3,869.67	0.00	0.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Filing Fee	160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Processing cost	7,339.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Service Charge	787.47	0.00	0.00	0.00	0.00	0.00	7.00	7.00	0.00	(7.00)	0.00	0.00	0.00	0.00	0.00
Other	2,299.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous	14,455.51	0.00	0.00	0.00	0.00	0.00	807.00	7.00	0.00	(7.00)	0.00	0.00	0.00	0.00	0.00
Total Operating & Closing Expenses	1,240,084.70	0.00	0.00	0.00	0.00	0.00	807.00	7.00	0.00	(7.00)	0.00	0.00	0.00	0.00	0.00

Robb Evans & Associates LLC, Receiver of Denise Mowbray Tree Services Inc. et al.
Receivership Administrative Expenses by Month
 From Inception (September 28, 2009) to August 31, 2010 and Estimate to Close

	Previously Reported	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10
Miscellaneous Exp															
Bond	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
Other	354.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous Exp	<u>754.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receivership Costs	143,510.48	25.77	67.07	114.31	88.10	27.43	1.98	3.58	1.76	3,188.33	42.32	2.03	6.37	389.68	396.92
Legal Fees & Costs															
Fees	316,505.50	544.00	2,539.50	1,284.50	3,321.50	401.50	63.00	63.00	0.00	0.00	39.50	134.00	0.00	94.50	0.00
Costs	18,381.83	45.50	23.25	616.50	477.57	44.79	3.75	3.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00
Total Legal Fees & Costs	<u>334,887.33</u>	<u>589.50</u>	<u>2,562.75</u>	<u>1,901.00</u>	<u>3,799.07</u>	<u>446.29</u>	<u>66.75</u>	<u>66.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39.50</u>	<u>134.00</u>	<u>0.00</u>	<u>98.50</u>	<u>0.00</u>
Total Receiver's Fees & Costs	669,982.76	874.84	3,104.23	2,283.29	4,113.17	598.43	106.94	96.08	155.98	3,222.47	90.82	222.03	82.37	624.68	484.92
Total Expense	2,159,711.92	874.84	3,104.23	2,283.29	4,113.17	598.43	913.94	103.08	155.98	3,215.47	90.82	222.03	82.37	624.68	484.92
Fund Balance	<u>2,355,819.91</u>	<u>758.35</u>	<u>(1,677.18)</u>	<u>(699.79)</u>	<u>(2,775.16)</u>	<u>644.68</u>	<u>395.68</u>	<u>1,074.56</u>	<u>870.91</u>	<u>(2,306.84)</u>	<u>1,017.45</u>	<u>907.59</u>	<u>879.56</u>	<u>222.69</u>	<u>264.15</u>

Robb Evans & Associates LLC, Receiver of Denise Mowbray Tree Services Inc. et al
Receivership Administrative Expenses by Month
 From Inception (September 28, 2005) to August 31, 2010 and Estimate to Close

	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	1/1/09- 8/31/10	9/28/05- 8/31/10	Estimate to Close	Total
Funds Collected										
Funds Transferred in	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivable Collection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,967.79	0.00	218,967.79
Sale of Vehicle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	299,814.65	0.00	299,814.65
Summi-Phillips & Jordan Matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,505.00	0.00	5,505.00
Net proceeds-3141 Temescal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,560.39	0.00	128,560.39
Interest Income	883.28	741.64	634.83	748.51	678.74	660.47	20,791.37	92,352.35	0.00	92,352.35
Net proceeds-3079 Temescal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,380,786.21	0.00	1,380,786.21
Settlement w/ Pacific Gas & Elec	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	210,000.00
Proceeds from auction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,905,223.19	0.00	1,905,223.19
Proceeds from auction- Furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,985.15	0.00	3,985.15
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,019.36	0.00	31,019.36
Advance Payment from Auction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00
Total Funds Collected	883.28	741.64	634.83	748.51	678.74	660.47	20,791.37	4,536,323.20	0.00	4,536,323.20
Expense										
Legal- Judith Runyon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00
Legal-Law Offices Brian Peary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00
Settlement-IRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,144.46	0.00	221,144.46
Settlement-Gary Eisenbeiz	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Operating & Closing Expenses										
Appraisal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,050.00	0.00	5,050.00
Payoff on leased vehicles/equip	0.00	0.00	0.00	0.00	0.00	0.00	0.00	489,377.19	0.00	489,377.19
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,056.54	0.00	6,056.54
Pre Receivership Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,136.65	0.00	147,136.65
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	521,107.72	0.00	521,107.72
Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,509.15	0.00	29,509.15
Vehicle Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,141.86	0.00	22,141.86
Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,162.28	0.00	1,162.28
Out of Pocket	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,076.80	0.00	3,076.80
PO Box Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.00	0.00	155.00
Environmental fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	856.00	0.00	856.00
Miscellaneous										
Taxes	800.00	0.00	0.00	0.00	0.00	0.00	1,600.00	5,469.67	800.00	6,269.67
Filing Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00	0.00	160.00
Payroll Processing cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,339.22	0.00	7,339.22
Bank Service Charge	0.00	0.00	0.00	0.00	0.00	0.00	7.00	794.47	0.00	794.47
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,299.15	0.00	2,299.15
Total Miscellaneous	800.00	0.00	0.00	0.00	0.00	0.00	1,607.00	16,062.51	800.00	16,862.51
Total Operating & Closing Expenses	800.00	0.00	0.00	0.00	0.00	0.00	1,607.00	1,241,691.70	800.00	1,242,491.70

Robb Evans & Associates LLC, Receiver of Denise Mowbray Tree Services Inc. et al.
Receiver's Administrative Expenses by Month
 From Inception (September 28, 2009) to August 31, 2010 and Estimate to Close

	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	1/1/09- 8/31/10	9/28/09- 8/31/10	Estimate to Close	Total
Receiver's Fees & Costs										
Receiver's Fees										
Fees-Receiver's										
R. Evans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,716.00	260.00	1,976.00
B. Kane	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,110.00	450.00	28,560.00
K. Johnson	165.00	30.00	45.00	0.00	180.00	900.00	1,740.00	34,650.00	1,500.00	36,150.00
V. Miller	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195.00	0.00	195.00
A. Jen	0.00	0.00	0.00	0.00	285.00	0.00	600.00	20,895.00	2,715.00	23,610.00
Total Fees-Receiver's	165.00	30.00	45.00	0.00	465.00	900.00	2,340.00	85,566.00	4,925.00	90,491.00
Fees - Senior Staff										
E. Lanna	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,370.00	0.00	65,370.00
J. Oshon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,345.00	0.00	4,345.00
M. Brown	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232.00	0.00	1,232.00
L. Lee	13.00	13.00	13.00	13.00	13.00	13.00	234.00	3,393.00	150.00	3,543.00
F. Jen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,225.00	0.00	4,225.00
K. Green	0.00	0.00	0.00	0.00	0.00	0.00	5.71	918.71	0.00	918.71
Total Fees - Senior Staff	13.00	13.00	13.00	13.00	13.00	13.00	239.71	79,483.71	150.00	79,633.71
Fee - Support Staff										
E. Roop	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287.50	0.00	287.50
J. Ehrlich	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,035.00	0.00	1,035.00
C. DeCius	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,482.50	0.00	5,482.50
N. Wolf	45.00	40.50	9.00	45.00	261.00	472.50	1,548.00	10,453.50	900.00	11,353.50
K. Chapin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	776.30	177.44	953.74
K. Wolf	14.00	32.00	16.00	20.00	6.00	6.00	436.00	838.00	80.00	918.00
Support Staff	0.00	0.00	3.14	0.00	15.68	0.00	106.35	12,332.50	400.00	12,732.50
Total Fee - Support Staff	59.00	72.50	28.14	65.00	282.68	478.50	2,090.35	31,205.30	1,557.44	32,762.74
Total Receiver's Fees	237.00	115.50	86.14	78.00	760.68	1,391.50	4,670.06	196,255.01	6,632.44	202,887.45
Receiver's Costs										
Tax Claim Review	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,710.43	0.00	100,710.43
Tax Returns Preparation	0.00	0.00	0.00	0.00	0.00	3,007.75	6,069.56	31,948.37	2,000.00	33,948.37
Occupancy/Equipment	392.20	407.23	394.33	400.73	882.20	35.49	3,535.89	11,619.57	1,200.00	12,819.57
Postage/Delivery	1.49	0.44	0.00	0.00	0.00	30.99	126.05	3,239.51	150.00	3,389.51
Supplies/Telephone	0.00	7.49	0.00	18.35	21.67	14.61	139.12	1,799.70	60.00	1,859.70
Out of Pocket Expenses	0.00	0.00	0.00	0.00	0.00	0.00	2,933.47	100.00	100.00	3,033.47
Asset/Credit searches	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.95	0.00	375.95
Record Destruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00	90.00

Robb Evans & Associates LLC, Receiver of Denise Mowbray Tree Services Inc. et al
Receivership Administrative Expenses by Month
From Inception (September 28, 2005) to August 31, 2010 and Estimate to Close

	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	1/1/09- 8/31/10	9/28/05- 8/31/10	Estimate to Close	Total
Miscellaneous Exp										
Bond	0.00	0.00	0.00	0.00	0.00	0.00	100.00	500.00	100.00	600.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	354.10	0.00	354.10
Total Miscellaneous Exp	0.00	0.00	0.00	0.00	0.00	0.00	100.00	854.10	100.00	954.10
Total Receivership Costs	393.69	415.16	394.33	419.08	903.87	3,088.84	9,970.62	153,481.10	3,610.00	157,091.10
Legal Fees & Costs										
Fees	71.00	31.50	827.50	0.00	701.00	126.00	10,242.00	326,747.50	22,500.00	349,247.50
Costs	1.75	0.00	0.75	0.00	0.00	30.75	1,251.61	19,633.44	0.00	19,633.44
Total Legal Fees & Costs	72.75	31.50	828.25	0.00	701.00	156.75	11,493.61	346,380.94	22,500.00	368,880.94
Total Receiver's Fees & Costs	703.44	562.16	1,308.72	497.08	2,365.55	4,637.09	26,134.29	696,117.05	32,742.44	728,859.49
Total Expense	1,503.44	562.16	1,308.72	497.08	2,365.55	4,637.09	27,741.29	2,187,453.21	33,542.44	2,220,995.65
Fund Balance	(620.16)	179.48	(673.89)	251.43	(1,686.81)	(3,976.62)	(6,949.92)	2,348,869.99	(33,542.44)	2,315,327.55