

ROBB EVANS
Receiver of the
Assets of James P. Lewis, Jr. individually and DBA
Financial Advisory Consultants, Income Fund, Ltd. &
Growth Fund, Ltd.

REPORT OF RECEIVER'S ACTIVITIES
JANUARY 16, 2004 THROUGH FEBRUARY 27, 2004

This is the second report to the Court and the first report as Permanent Receiver. The purpose of this report is to:

- Provide updated financial and investor information.
- Provide a current summary of major issues confronted by the receivership estate.

This report does not constitute an audit of the financial condition of the receivership; it is intended only for the information of the Court and should not be relied upon for other purposes.

Seized Records

The Temporary Receiver previously reported that he did not locate any electronic or hard copy financial records of James P. Lewis or his entities, except for some incomplete check book registers and a few recent bank statements. The Receiver did, however, recover a database of the investors' investment and withdrawal activity. While the database provided an important record of the money investors gave to Lewis, it did not show what he did with it, where he spent it, and if he made any successful investments.

The United States Attorney's Office and the Federal Bureau of Investigation (FBI) have been very cooperative with the Receiver by allowing the Receiver access to all of the records seized from the Financial Advisory Consultants' (FAC) premises before the Temporary Receiver was appointed. Those records include bank statements and investor hard copy files. United States Department of Justice procedures require the FBI to maintain custody of original records in criminal matters until the criminal matter is resolved. Therefore, the Receiver engaged a professional photocopy service to copy

about 96,000 documents relevant to reconstructing the financial activities of Mr. Lewis. In addition to providing access for the photocopy service, the FBI allowed two of the Receiver's in-house CPAs access to the records over several weeks for the purpose of expediting the financial reconstruction process.

Assets

The Temporary Receiver previously reported to this Court a number of real and personal property assets that had been identified. Subsequent to that report the Receiver learned that the FBI had seized many of the identified assets and was preparing to seize additional assets. The assets were being seized for forfeiture to the United States government under applicable federal laws. A coin and currency collection, which was located in the FAC office, was also seized. The Receiver reached an agreement with the FBI that all seized assets would be turned over to the receivership estate for the benefit of the victims. That process is expected to be completed in the near future.

The Receiver's counsel has been in communication with attorneys for Sally Lewis, who is listed with James Lewis as a co-owner of four parcels of real property: her primary residence in Laguna Niguel, a vacation home in Palm Desert, a residential rental property in San Diego and FAC's business office in El Toro. The Receiver's counsel also has been in communication with counsel for Blakney Boggs, who is listed as a co-owner of the house in Villa Park, and Sharon Lefevers, who is listed as a co-owner of the house in Greenwich, Connecticut. The attorneys for Sally Lewis, Blakney Boggs and Sharon Lefevers have advised the Receiver, through his counsel, that their clients assert an ownership interest in the properties.

Counsel for Sally Lewis has been extremely uncooperative with the Receiver and his counsel, which resulted in a substantial delay in obtaining possession and control of the vacation home in Palm Desert (preliminarily valued at \$810,000) and in obtaining control of the rental property in San Diego (preliminarily valued at \$850,000). For over a month, Sally Lewis, through her attorneys, refused to voluntarily surrender control of those properties as required by the Court's order (after first agreeing to do so), even though the Receiver agreed to allow her, for the time being, to continue to live rent free in the \$1.5 million home in Laguna Niguel jointly owned with Mr. Lewis. Only after the Receiver's counsel prepared and sent Mrs. Lewis' counsel a draft motion to compel turnover of property and rents did she finally surrender the keys and relinquish control of the Palm Desert and San Diego properties to the Receiver.

Mrs. Lewis, through counsel, also has resisted turning over rental income paid on the San Diego rental property since inception of the receivership estate, despite the Court's order, the Receiver's repeated demands and her promise to do so in the face of the Receiver's draft motion for turnover. Mrs. Lewis, through counsel, also delayed providing the Receiver with information about the tenants in the San Diego property in order to collect and retain a portion of the March rent in violation of the Court's order and her prior agreement. The Receiver is continuing to evaluate all of his rights and potential litigation claims against Mrs. Lewis. She received at least \$1.3 million in cash payments from Mr. Lewis since January 1, 1997, which were paid with investor funds, in addition receiving recorded interests in real property purchased with investor funds.

The Receiver also has made demand on Blakney Boggs for turnover of possession and control of the Villa Park home, preliminarily valued at \$1.8 million. Boggs originally agreed to turn over possession and control of the Villa Park residence to the Receiver. However, through her counsel, she changed her mind and asserted that she was continuing to reside in the property on a part-time basis while in Southern California, even though she removed all of her personal belongings and had relocated to Texas. The Receiver intends on bringing a motion to compel turnover of possession and control of the Villa Park property pursuant to the Court's order if Boggs does not voluntarily agree to immediately turn over the keys and relinquish possession and control. The Receiver is continuing to evaluate all of his rights and potential litigation claims against Ms. Boggs. She, along with other members of the Boggs family, received about \$3.8 million in cash payments from Mr. Lewis since January 1, 1997, paid with investor funds, in addition to a recorded interest in the Villa Park home purchased with investor funds.

The Receiver has not yet demanded possession and control of the Greenwich, Connecticut home (preliminarily valued at \$2.3 million) from Sharon Lefevers because she apparently resides there. However, the Receiver is coordinating an inspection and inventory of the home with counsel for Ms. Lefevers and is continuing to evaluate all of his rights and potential litigation claims against her. Ms. Lefevers, along with other members of her family, received about \$4.4 million in cash payments from Mr. Lewis since January 1, 1997, paid with investor funds, in addition to a recorded interest in the Greenwich home purchased with investor funds, some of which are included in the \$4.4 million.

Reconstruction of Investor Data and Financial Records

The Receiver's staff has substantially reconstructed from bank and brokerage accounts the financial history of FAC for the past seven years. The Receiver has substantially reconciled investor data for the life of FAC. The Receiver has limited the financial review to seven years because, under applicable law, the Receiver may be prevented from recovering payments made more than seven years prior to the inception of the receivership estate. The Receiver is in the process of requesting many additional documents from banks and brokerage institutions. The documents being requested were not located among the documents seized by the FBI. Based on past experience, it will likely take at least another month for all of these documents to be produced. Therefore, the financial data presented in this report is not complete but it does validate that Mr. Lewis was operating a massive Ponzi scheme and was reckless with and misused the funds investors entrusted to him.

Investor Data

The Receiver's staff and the computer consultant formerly engaged by FAC have further refined and analyzed information contained in the investor database. The manual records that predated the August 1994 database also have been reconstructed and incorporated into the database. Consequently, the information presented to the Court in the Temporary Receiver's report has been revised and updated. The Receiver is continuing to review the database and may need to make additional adjustments.

The records in the investor database show that Mr. Lewis raised \$311.4 million from investors and paid \$230.7 million to investors over the life of FAC. Included in the \$230.7 million in payments to investors is about \$88.6 million paid to about 700 investors who were overpaid. In other words, these investors received about \$88.6 million more than they invested over the life of FAC. The Receiver believes there may be a significant recovery potential from those that were overpaid.

The Temporary Receiver's first report estimated actual principal balances of about \$118.3 million owed to 3,290 investors. That report was based on investor data that the Receiver has subsequently determined erroneously understated the aggregate principal balance owed to investors. The Receiver has now concluded that about 2,600 investor accounts are owed \$169.5 million.

The table below presents a stratification of investor data over the life of FAC.

Percent of investment returned	Investor accounts	Investments	Payments to Investors	Due to (from) Investors
500.1% and Greater	51	\$1,822,404.54	(\$15,700,722.12)	(\$13,878,317.58)
450.1% to 500%	11	\$889,996.78	(\$4,189,571.03)	(\$3,299,574.25)
400.1% to 450%	18	\$2,340,232.31	(\$9,825,372.69)	(\$7,485,140.38)
350.1% to 400%	33	\$2,663,649.07	(\$9,969,688.83)	(\$7,306,039.76)
300.1% to 350%	42	\$6,291,848.57	(\$20,272,435.77)	(\$13,980,587.20)
250.1% to 300%	38	\$3,042,505.31	(\$8,238,757.61)	(\$5,196,252.30)
200.1% to 250%	64	\$4,832,699.44	(\$10,549,997.64)	(\$5,717,298.20)
150.1% to 200%	135	\$15,142,804.05	(\$25,910,516.97)	(\$10,767,712.86)
100.1% to 150%	233	\$53,184,330.59	(\$69,644,422.10)	(\$16,460,091.52)
In process (1)	72		(\$4,598,453.45)	(\$4,598,453.45)
Sub Total	697	\$90,210,470.66	(\$178,899,938.21)	(\$88,689,467.50)
90.1% to 100%	69	\$8,819,207.88	(\$8,469,688.17)	\$349,519.69
80.1% to 90%	51	\$10,056,309.30	(\$8,635,314.41)	\$1,420,994.89
70.1% to 80%	68	\$13,024,117.95	(\$9,626,151.75)	\$3,397,966.20
60.1% to 70%	47	\$6,980,487.16	(\$4,615,321.71)	\$2,365,165.44
50.1% to 60%	66	\$10,118,791.24	(\$5,572,050.30)	\$4,546,740.94
40.1% to 50%	74	\$10,361,552.50	(\$4,580,821.32)	\$5,780,731.17
30.1% to 40%	84	\$11,262,253.17	(\$3,987,771.90)	\$7,274,463.27
20.1% to 30%	79	\$13,057,595.27	(\$3,339,347.94)	\$9,718,247.34
10.1% to 20%	91	\$12,955,957.54	(\$1,982,865.90)	\$10,973,091.64
0.1% to 10%	108	\$18,477,798.32	(\$961,367.66)	\$17,516,430.66
Sub Total	737	\$115,114,070.33	(\$51,770,701.06)	\$63,343,351.24
0%	1865	\$106,128,510.17	\$0.00	\$106,128,510.17
Totals	2602	\$311,453,051.16	-\$230,670,639.27	\$169,471,861.41

(1) These overpaid accounts are in the process of being reconciled

Financial Data

The following paragraphs present narrative descriptions about FAC sources and uses of funds from January 1, 1997 through December 22, 2003 and are based on the Receiver's reconstruction of financial activity. Under Tab 1 is a Preliminary Schedule of Sources and Uses of Funds (Schedule) over that time

period¹. The Schedule was compiled from the underlying bank statements, checks, wire transfers, and deposit activity from FAC bank accounts and from Mr. Lewis' bank and brokerage accounts. In summary, the preliminary financial information shows that Mr. Lewis spent about \$58 million of investor funds in the following broad categories:

- Invested nearly \$13 million in businesses that generated no returns
- Lost \$20 million in foreign exchange and commodities trading activities
- Transferred at least \$10.7 million for his personal use
- Transferred at least \$5 million to family members
- Transferred about \$3.8 million to Blakney Boggs and her family
- Transferred about \$4.4 million to Sharon Lefevers and her family
- Made unexplained payments to others of about \$1 million

Sources of funds

The Schedule indicates that \$271.3 million was raised from investors since January 1, 1997. The Schedule also indicates an additional \$7.9 million in unclassified deposits. These deposits will be classified when the outstanding bank documents are received and reviewed. The investor database indicates that about \$277.6 million was raised over the same time period. The Receiver believes that when the unclassified deposits are reviewed they likely will be added to the \$271.3 million amount confirmed from the bank records to date, for a total of \$279.2 million in investor funds received since January 1, 1997. This would leave a variance with the investor database for the same time period (\$277.6 million) of \$1.6 million. As detailed in footnote 2 on page 8, the Receiver is informed that this amount will be reduced by \$700,000 when the remaining bank documents are received and reviewed. The remaining minor variance of \$900,000 likely is a result of transfers between accounts that will be reconciled when the remaining bank documents are received and reviewed. In any event, the Receiver believes that most, if not all, of the money taken in by Mr. Lewis has been accounted for.

¹ The Schedule does not balance. The reasons for this are that the Schedule does not include all account activity because the Receiver is awaiting certain bank statements and the Schedule does not include beginning and ending bank account balances.

Uses of Funds

Payments to Investors

The investor database details \$210.4 million in payments to investors since January 1, 1997. The Schedule shows payments to investors of \$204.9 million. The Schedule also shows that the Receiver is awaiting documentation for disbursements totaling \$11.9 million. The Receiver believes the difference between the investor database and the Schedule will be reconciled when the outstanding bank documents are received.

Business Investments

As previously reported, information in the pleadings filed by the SEC state that Income Fund, Ltd. purportedly invested in equipment leasing and insurance premium financing programs and that Growth Fund, Ltd. purportedly bought and sold distressed businesses for profit. The Receiver has found no evidence of profits generated either from the sale or operation of businesses. The following paragraphs summarize all information located about business investments, including updated information about investments described in the Temporary Receiver's report.

The Receiver's staff met with the officers of Commercial Cash Register Corporation, dba Comcash in an effort to gain a better understanding of the company's financial situation. The company has recently initiated some cost reduction measures and hopes to be at a break-even point soon. The Receiver has determined Mr. Lewis invested at least \$5.7 million in Comcash. While the Receiver will work closely with the officers of the company on an exit strategy to maximize a return to the victims, the Receiver does not believe that it is prudent to speculate on the success of this company by providing any additional funding.

As previously reported, Mr. Lewis invested in a failed retail paint store called Vinyl Coatings. One of the officers of Comcash was also an officer of Vinyl Coatings. The total investment identified to date is \$215,000. The Receiver has determined there is no possibility of any recovery from this investment.

The Receiver's staff has had discussions with the officer of Pyro Shield, Inc. located in Indiana. Mr. Lewis invested \$845,000 in this company. The company imports flame resistant material from Russia and sells it to installers

for commercial flame retardant and protection systems. The Receiver is evaluating an exit strategy from this investment that will maximize a return for the victims.

The defunct status of Sun West International LLC, an airline passenger service, was discussed in the Temporary Receiver's report. Mr. Lewis invested about \$4 million² in this company and there is no possibility of any recovery from this investment.

Mr. Lewis invested about \$205,000 in Sun Fest International. This is a company based in Calgary, Canada that provides charter flights to casinos in Nevada. The company is losing money and it appears there is no possibility for recovery.

As previously reported, Mr. Lewis became a partner in an operation named Fantasy Faces, which provided exotic face shields to beauty shops. The Receiver has determined that Mr. Lewis invested at least \$65,000 in this company and there is no possibility of recovery.

As previously reported, in May 1997 Mr. Lewis became a 51% partner in Flightline Aerospace, LLC, a supplier of aircraft tube connections. FAC invested at least \$918,000 in this company. The Receiver has attempted to contact the company at its last known address and its last known telephone number. The mail was returned as undeliverable and the telephone number is disconnected. It appears there is no possibility of recovery.

In 1997 Mr. Lewis invested \$200,000 in Second Millenium Technologies, a company that purchased patent, manufacturing, and marketing rights to equipment called the PSR3 Peeler. This equipment was advertised to remove polyester protective film from printed circuit boards. The company appears to be out of business and there appears to be no possibility of recovery.

Bank records reviewed to date show that in 1997 and 1998 Mr. Lewis invested about \$158,000 in Freedom Hanger LLC. The Receiver's staff spoke with the former owner of Freedom Hanger who stated that Mr. Lewis invested about \$300,000. The former owner stated the company, which manufactured men's clothing hangers, has been out of business for at least five years.

² The Receiver's staff met with the former manager of Sun West International LLC and were informed by the manager that Mr. Lewis did recover some of the FAC funds invested. The Schedule shows that about \$4.6 million was invested. Reportedly, this amount may be reduced by \$700,000 when the outstanding bank documents are received.

The former owner is in possession of about 7,000 hangers and some 10-year-old manufacturing equipment that he has offered to turn over to the Receiver. The former owner estimates the liquidation value of these items at about \$10,000.

In July 2002 Mr. Lewis invested \$250,000 in Structured Capital LLC. This company was apparently attempting to convert insurance proceeds from a structured settlement to a security. Members of the Receiver's staff had a conversation with one of the members of this LLC and were informed the company is not operating and there is no possibility of recovery. The Receiver intends to further investigate this LLC to confirm its present status and to explore potential avenues of recovery.

Unexplained payments to others of about \$1 million

The Receiver has documented disbursements that were made to a number of individuals and entities that were not investors and cannot yet be classified into the categories included in the Schedule. The Receiver is in the process of investigating the nature of these payments to determine if there are sources of potential recovery.

Transfers for Mr. Lewis' personal use of \$10.7 million

As detailed on the Schedule, Mr. Lewis appears to have led a very lavish lifestyle at the expense of the investors. Some of the larger disbursements that were not related to properties include:

- Payments for automobiles of about \$1 million
- Payments for credit card charges of about \$1.5 million
- Cash withdrawals of about \$975,000
- Purchase of jewelry and accessories of about \$845,000

The Receiver has obtained purchase records from one of the jewelry stores from which Mr. Lewis purchased items. Included in those records was a sales receipt for a 6.81carat diamond ring in April 2003 for \$350,000. In response to his inquiry, the Receiver has been advised that Blakney Boggs has possession of that ring. Through her counsel she has advised the Receiver that: "Ms. Boggs was presented with an engagement ring from James P. Lewis, Jr. and has no desire to relinquish it because she still loves the man who asked for her hand in marriage."

Other Transfers of Investor Funds

As detailed in the Schedule, Mr. Lewis transferred at least \$5 million to his family members, about \$3.8 million to Blakney Boggs and her family, and about \$4.4 million to Sharon Lefevers and her family. The Receiver is investigating these transfers as possible sources of recovery.

Internal Revenue Service Issues

A substantial number of the inquiries received from the victims contain tax-related questions. The Receiver has attempted to contact various counsel with the Internal Revenue Service (IRS) with limited success. Understandably, counsel for the IRS are prohibited from giving legal advice on specific tax matters. Several IRS attorneys expressed concern for the victims, but cited the prohibition against giving advice and were not willing to respond to specific questions, but did provide some general guidance to the Receiver. The tax information discussed in the following paragraphs is not the opinion of the Receiver or his counsel, but rather is the general information informally provided by IRS counsel to the Receiver.

The Receiver was advised that victims might qualify for a theft loss for those funds placed in an investment account, as opposed to funds contributed to an IRA account. The basis of the loss claim will be the actual cash amount invested plus any earned interest for which the investor claimed and paid any tax due, reduced by any distributions to the investor. Investors will not be able to claim the amount of their loss until after the Receiver is able to determine with reasonable assurance the amount of recovery for each victim.

One IRS counsel explained that the IRA issues are very complex given that Mr. Lewis was not a qualified IRA custodian. Under a strict reading of the IRS Code, the IRS will not recognize the “Lewis IRA” and will treat any contribution or loss of IRA funds the same as for an investment account. As a result, when an investor rolled money from a legitimate IRA into the non-qualified “Lewis IRA” they took a distribution from their IRA and would be taxed on 100% of the funds rolled into the non-qualified “Lewis IRA.” A finding by the IRS that the “Lewis IRA” is a non-qualified plan raises numerous complex tax questions.

While the Receiver is concerned by the ramifications that could result from an IRS finding that the “Lewis IRA” is not a qualified IRA, the Receiver believes that he is not authorized under this Court’s order to expend estate resources to

provide specific tax guidance for the myriad of tax issues now facing the victims. Unless directed by the Court to do otherwise, the Receiver will continue to advise the victims to seek advice from their own tax experts.

Communication with Victims

The Receiver has continued to maintain a website (www.facreceiver.com) and posts current information on the website, including this report. The Receiver has responded to hundreds of email inquiries, U.S. mail inquiries, and telephone calls.

The Receiver intends to conduct a meeting to present information and answer investor questions. After review of the geographical locations of investors, it appears it will not be cost effective to hold meetings in locations other than Orange County.

Conclusion

Because there is about a \$160 million shortfall between the assets currently located and the principal amount owed to investors, the Receiver believes that all possible sources of recovery should be investigated and those sources of recovery which can be pursued cost-effectively should aggressively be pursued for the benefit of the victims. The Receiver intends to file a motion with this Court within the next two weeks requesting authorization to initiate litigation, as appropriate, to recover various funds, including funds that were paid to investors in excess of the amounts they invested.

Respectfully Submitted,

Robb Evans
Receiver

Robb Evans, Receiver of James P Lewis, Jr. dba Financial Advisory Consultants
Preliminary Schedule of Sources & Uses of Funds (1)
Period from January 1, 1997 to December 22, 2003

Sources of Funds:	
Investor Deposits	\$ 271,313,698.75
Deposits Awaiting Bank Documentation	<u>7,901,102.06</u>
Subtotal	279,214,800.81
Interest Income	<u>219,611.18</u>
Total Sources of Funds	<u>\$ 279,434,411.99</u>
 Uses of Funds:	
Payments to Investors	<u>\$ 204,907,082.13</u>
Loss on Foreign Exchange & Commodities Futures Trading	<u>20,161,218.01</u>
 Business Investments:	
Com Cash	5,710,222.49
Sun West International LLC	4,658,470.30
Flightline Aerospace	918,090.00
Pyro-Shield	845,000.00
Structured Capital LLC	250,000.00
Vinyl Coatings of California, Inc.	215,000.00
SunFest International	204,791.58
Second Millennium Technologies	200,000.00
Freedom Hanger	157,909.00
Fantasy Faces	65,800.00
Christo Prieto - Stock Purchase	<u>1,000.00</u>
Total Business Investments	<u>13,226,283.37</u>
 Business Expenses:	
Payroll Expenses	463,333.15
Printing	129,201.29
Legal Fees	58,753.59
Equipment & Computers	40,964.75
Office Supplies	17,859.51
Bonneville Market Information	7,987.60
Computer Consultant	6,500.00
Vending Machine	4,084.98
Postage	3,284.02
Bookkeeping Service	1,861.00
Business Renewal Fee	100.00
Bank Charges	<u>27,732.20</u>
Total Business Expenses	<u>761,662.09</u>
Loss on Sale of Equity Securities	<u>21,459.83</u>
Payments to Others Under Investigation	<u>1,053,047.94</u>

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James P Lewis, Jr.'s Personal Expenses and Expenditures:

Real Properties:	
Home Improvements	82,157.79
Property Expenses:	
Landscaping	447,397.35
Property Tax	98,602.03
Irvine Apartment Communities	83,536.78
Utilities	75,174.71
Kil & Sang Kwon	24,351.75
Pest Control	20,780.80
Executive Guild of El Toro	19,099.15
Pool Services	19,001.82
Rent Payments - Apartments	12,740.00
Real Estate Service	10,049.86
ATOMIC Property Service	9,115.00
Other Property Expenses	8,512.00
Outdoor Services	5,500.00
Condo Fees	4,094.00
Embarcadero Marina	3,727.12
Homeowners Associations	2,696.80
Armstrong Garden Centers, Inc.	801.00
Washington Mutual	682,954.89
Pacific Coast Escrow Corp.	500,000.00
Westlake Plaza Realty Inc.	270,807.87
Indian Ridge	229,967.55
Cal Fed	192,235.17
Home Savings of America	64,826.64
Redland Federal Bank	35,208.59
American Savings Bank	34,405.63
18607 Villa Park Dr.	25,000.00
20062 E. Santiago Cyn	10,000.00
Total Real Properties	2,972,744.30
Credit Cards	1,576,665.98
Other Payments to James P Lewis, Jr.	1,375,958.60
Automobiles	1,030,381.97
Cash	975,570.00
Jewelry & Accessories	845,544.98
Furniture	365,476.62
Clothing	225,144.90
Sporting Events	208,067.19
Federal Income Tax	186,248.44
Travels	175,280.44
Telephone	148,369.91
Miscellaneous Expenses	129,851.02
Insurance	117,560.44
Life Insurance	110,378.50
Church Donations	81,300.00
Automobile Repairs & Maintenance	69,373.49
Donations	51,138.00
Art	46,324.64

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Automobile Registration	29,086.00
Entertainment	16,702.56
Medical Expenses	14,912.12
State Income Tax	10,700.00
Media Systems	10,000.00
Storage	6,379.00
Debit Card Payments	2,700.00
Massage Therapist	<u>2,500.00</u>
Total James P Lewis, Jr.'s Personal Expenses and Expenditures	<u>10,784,359.10</u>
 Payments to James P Lewis, Jr. Family Members:	
To be Identified	<u>125,000.00</u>
 Bartlett Family:	
Anna Bartlett	1,131.00
Rachel Bartlett	3,950.00
Ruth Bartlett	4,400.00
Richard Bartlett	42,100.00
Nancy Bartlett (deceased sister)	215,795.88
Ana Bartlett	3,446.30
Joseph P Bartlett	500.00
Sharon Bartlett	1,000.00
Bartlett Family - Other	<u>1,577.00</u>
Total Bartlett Family	<u>273,900.18</u>
 Sally Lewis (wife):	
Ralph A and Marie Weber - Aunt	24,663.04
Ocean Ranch at Bear Brand	11,992.94
Property Expenses	89,841.23
Expressions	155,119.36
Sally Lewis	<u>1,087,411.27</u>
Total Sally Lewis	<u>1,369,027.84</u>
 Others:	
Sheila Sanchez (reportedly a foster child)	230,183.72
Janet Lewis	1,075.00
James Lewis Sr. (father)	29,000.00
James Lewis III (son)	1,338,260.11
Heather Lewis (daughter)	282,986.80
Robert Lewis (brother)	869,665.18
Tyce Routson (son-in-law)	60,000.00
Allison Lewis (daughter)	<u>445,310.40</u>
Total Others	<u>3,256,481.21</u>
 Total Payments to James P Lewis, Jr. Family Members	 <u>5,024,409.23</u>
 Payments to Blakney Boggs & Family:	
Kim Boggs	12,118.00
Frances C Boggs	44,200.00
Eric Boggs	1,193,959.07
Blakney Boggs	<u>2,631,723.22</u>
Total Payments to Blakney Boggs & Family	<u>3,882,000.29</u>

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Payments to Sharon Lefevers & Family:	
Sharon Lefevers	3,699,404.17
Bryan Lefevers	<u>564,103.97</u>
Total Payments to Sharon Lefevers & Family	<u>4,263,508.14</u>
Unclassified Disbursements under Investigation	<u>2,980,719.92</u>
Awaiting Bank Documentation	<u>11,903,234.81</u>
Total Uses of Funds	<u>\$ 278,968,984.86</u>

- (1) The schedule was prepared from available financial institution records for the past seven years. It does not cover the complete period that James P. Lewis Jr. operated Financial Advisory Consultants.