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Equinox International Corp., et al.
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Federal Trade Commission v. Equinox International Corp., et al.
CASE No. CV-S-99-0969 KJD (Pal)

**Motion for Order Approving Report of Receiver's Activities for
the Period from September 1, 2005 through December 31, 2006**

Filed April 3, 2007

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10 **ROBB EVANS**

11 **UNITED STATES DISTRICT COURT**
12 **DISTRICT OF NEVADA**

13
14 FEDERAL TRADE COMMISSION,
15 Plaintiff,
16 v.
17 EQUINOX INTERNATIONAL
CORP., et al.,
18 Defendants.

CASE NO. CV-S-99-0969-KJD (PAL)
**MOTION FOR ORDER
APPROVING REPORT OF
RECEIVER'S ACTIVITIES FOR
THE PERIOD FROM SEPTEMBER
1, 2005 THROUGH DECEMBER 31,
2006**

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20 TO: ALL DEFENDANTS AND THEIR ATTORNEYS OF RECORD,
21 PLAINTIFF, FEDERAL TRADE COMMISSION, AND ALL OTHER PARTIES-
22 IN-INTEREST:

23 PLEASE TAKE NOTICE that Robb Evans, Receiver of Defendants Equinox
24 International Corporation, Advanced Marketing Seminars, Inc. and BG
25 Management, Inc., and Related Entities as defined in the Order Preliminarily
26 Approving Stipulated Final Judgment and Class Action Settlement and Setting
27 Fairness Hearing entered April 20, 2000 ("Permanent Receivership Order"), and
28

1 over various assets as set forth in the Permanent Receivership Order (hereinafter
2 Robb Evans is referred to as the “Receiver”), hereby submits his: (1) Report of
3 Receiver’s Activities September 1, 2005 through December 31, 2006, Exhibit 1
4 hereto (“Receiver’s Report”), constituting the Receiver’s thirteenth report as
5 permanent receiver. The Receiver seeks a Court order approving the Receiver’s
6 Report, authorizing payment of the accrued fees and expenses owed to the
7 Receiver, and approving the payments made and actions taken by the Receiver as
8 described in the Receiver’s Report.

9 I.

10 MEMORANDUM OF POINTS AND AUTHORITIES

11 The Receiver was initially appointed upon application of the Federal Trade
12 Commission (“FTC”) by this Court pursuant to a Temporary Restraining Order
13 Freezing Assets, Appointing a Temporary Receiver and Providing Additional
14 Equitable Relief (“Temporary Receivership Order”) dated August 4, 1999. The
15 Temporary Receivership Order, at section V, provides that the temporary receiver
16 was appointed as temporary receiver with the full powers of an equity receiver for
17 Equinox International Corporation and for all of the funds, properties, premises,
18 accounts and other assets directly or indirectly owned by it. The temporary
19 receiver’s role was thereafter further clarified and limited by subsequent orders of
20 the Court.

21 Subsequently, pursuant to the Permanent Receivership Order, on April 20,
22 2000 the Receiver became permanent receiver over Equinox International
23 Corporation, Advanced Marketing Seminars, Inc. and BG Management, Inc., as
24 well as Related Entities as defined in the Permanent Receivership Order, and over
25 various assets of Bill Gould and others as set forth in the Permanent Receivership
26 Order, with the full powers of an equity receiver. The Permanent Receivership
27 Order requires, at section IX.I, that the Receiver “[p]repare and submit periodic
28 reports, as necessary, to this Court and to the Plaintiff, describing the Receiver’s

1 efforts to comply with the terms of this Order, and recommendations of any
2 additional action required by this Court to ensure that the funds, property, premises,
3 accounts and other assets of Receivership Entities are preserved . . .” Pursuant to
4 the final Judgment and Order Granting Final Approval of Class Settlement entered
5 February 13, 2001, the Court gave final approval to the Permanent Receivership
6 Order, and retained jurisdiction for purposes of, among other things, supervising the
7 receivership. The initial twelve reports of the Receiver filed since entry of the
8 Permanent Receivership Order and covering the permanent receivership period
9 from its inception through August 31, 2005, have been approved by Court orders.

10 Pursuant to the terms of the Permanent Receivership Order, Final Judgment
11 and Order Granting Final Approval of Class Settlement, the Receiver herewith
12 submits this Receiver’s Report. The Receiver’s Report: (a) describes in detail the
13 status of claim administration and consumer redress issues; (b) discusses the
14 resolution of the Internal Revenue Service claims; (c) discusses the resolution of the
15 Class Counsel fee claims; (d) provides a summary and time table for the remaining
16 tasks to close the estate; and (e) attaches a cash inflow and outflow statement from
17 March 1, 2000 through December 31, 2006 (including breakdowns for the period
18 from September 1, 2005 through December 31, 2006) and a financial report of
19 administration expenses for the period beginning April 20, 2000 and ending
20 December 31, 2006 (also including breakdowns for the period from September 1,
21 2005 through December 31, 2006).

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II.

CONCLUSION

Therefore, the Receiver submits the Receiver's Report, Exhibit 1 hereto, and respectfully requests that the Court issue an order approving the Receiver's Report, authorizing payment of the accrued fees and expenses owed to the Receiver, and approving the payments made and actions taken by the Receiver as described in the Receiver's Report.

Dated: April 3, 2007

MCKENNA LONG & ALDRIDGE LLP
GARY OWEN CARIS
LESLEY ANNE HAWES

By: /s/ Gary Owen Caris
Gary Owen Caris

Attorneys for Receiver
ROBB EVANS

EXHIBIT 1

**Robb Evans, Receiver of
Equinox International Corp.,
Advanced Marketing Seminars, Inc.,
BG Management, Inc.,
Related Corporations or Business Entities
and Certain Other Assets**

**REPORT OF RECEIVER'S ACTIVITIES
SEPTEMBER 1, 2005 THROUGH DECEMBER 31, 2006**

This report covers the activities of the Permanent Receiver since his last report to the Court for the period ended August 31, 2005. This is the thirteenth report to the Court on the progress of the Receivership. It does not constitute an audit of financial condition and is intended only to provide information for use by the Court in assessing the progress of the Receivership.

Asset Evaluation

Previous reports have chronicled in detail the sale of the estate assets. All estate assets have now been liquidated and the estate currently holds \$17.1 million in cash. Liabilities include immaterial post-receivership income taxes that will be paid with tax returns currently being prepared. Other liabilities are the pre-receivership distributor and non-distributor claims that were approved by this Court on July 10, 2006. The approved 64,041 distributor claims total \$328,995,997 and the approved ten non-distributor claims total \$1,613,711. Recently, two other major unresolved claims were settled and paid. Additional details are below.

Resolved Claims

Internal Revenue Service Claims

Previous reports described the claims of the Internal Revenue Service for unpaid taxes totaling more than \$12 million, and the successful efforts of the Federal Trade Commission to have the Department of Justice mediate the claims. The review and settlement process continued for five years until December 22, 2006, when it was successfully resolved, and then approved by this Court. The settlement provided for the Receivership estate to pay \$1.0 in full settlement of the claim. The \$1.0 million payment was delivered in January 2007 after this reporting period.

Class Counsel Fee Claims

Previous reports described the claims of counsel for class members that totaled more than \$4.0 million. During the previous five years, while the IRS claims were pending, class counsel, the FTC, and the Receiver periodically discussed the claims, but were unable to conclude a resolution. When the IRS claims were close to settlement, discussions about the class counsel fees resumed. The claims were successfully resolved, and then approved by this Court on December 27, 2006. The settlement provided for the Receivership estate to pay \$2.2 million in full settlement of the amounts claimed by class counsel.

Claim Administration and Consumer Redress

Following the April 20, 2000 Order Preliminarily Approving Stipulated Final Judgment and Class Action Settlement, on July 6, 2000 the Court directed that a plan be implemented to distribute the Settlement Fund. On July 14, 2000, the Receiver mailed 481,657 claim packages. The returned claim packages were initially reviewed and resulted in 63,058 claims for consideration totaling \$373,481,447.

On December 11, 2003, the Court signed an Order Establishing Claims Bar Dates, Claims Objection Procedures, and Approving the Receiver's Prior Claims Determinations for distributor claimants. The approved claim procedures required complete and acceptable documentation for the portion of claims exceeding the average amount claimed by all distributors, or the amount determined to be usual. These approved claim procedures reduced potential distributor claims from \$373 million to \$328 million, helping to provide an increased share of the distribution fund to all claimants.

On July 10, 2006, the Court approved the Receiver's Motion to Approve Unresolved Claims and to Approve the Plan of Distribution in its entirety. As a result, there are 64,051 approved claims totaling \$330,609,708. The Receiver is now confirming the structure and details of the claimant database, working with the third party distribution agent to complete final arrangements for the distribution, and preparing final tax returns. The Receiver will then file a motion seeking approval of tax returns and approval to make the distribution.

The funds available for distribution to the approved claimants are expected to be between \$15 million and \$16 million, and may be as much as \$16.5 million. The final amount will be determined by the need for reserves for possible IRS audits, and the expenses required to complete the distribution to 64,000 claimants. The Receiver is reviewing the need for tax audit reserves with outside accountants, and will soon be provided the costs to distribute the available settlement fund.

Communication with Claimants

Previously the Receiver reported that his office redesigned the Equinox International website to provide online claim approval status for the claimants. Claimants can also enter a change of address online. The site is SSL capable, which means all personal information entered by a claimant is secure and protected from disclosure to third parties. The claim status site will now display a claimant's approved claim amount and show an estimated distribution, based on an available settlement fund of \$15.5 million. Additional information, including copies of the Receiver's reports and other Court documents, is available on the website.

Sources and Uses of Funds: September 1, 2005 through December 31, 2006

Under Tab 1 is a statement of cash inflow and outflow for the current reporting period, and for the period after February 28, 2000, the date used to estimate the value of assets turned over to the receivership estate. During this reporting period, cash outflow for the 16 months ending December 31, 2006 totaled \$2,397,967, consisting of \$2.2 million to pay class counsel, \$71,885 for income tax consulting and preparing returns, and \$126,082 for legal expenses and estate administration.

Financial Report

Under Tab 1 is the Receiver's Financial Report of Administration Expenses for the period beginning April 20, 2000 and ending December 31, 2006.

Summary and Timing of Final Tasks to Close the Estate

Before Distribution of the Settlement Fund; Completion date May 1, 2007

1. Confirm that all changes of address sent to the website, to the distribution agent, and to the offices of the Receiver are entered in the database.
2. Prepare text for a post card announcement of the distribution and the requirement for a working postal address. Returned cards will identify non-working addresses.
3. Complete and file all required corporate Federal and local tax returns.
4. Calculate any reserves required for future IRS audits for the corporate returns.
5. Calculate the expenses to complete the distribution to all approved claimants.
6. Prepare and file motion to authorize distribution for approved claimants, and to approve corporate tax returns as filed, with notice to all taxing authorities.
7. Send claimant name and address file to distribution agent. Distribution agent to complete verification with National Change of Address database at USPS and mail post card announcements to all approved claimants. Allow six weeks for claimants to update addresses, and for distribution agent to receive and process returned mail.

8. Distribution agent to enter all corrected addresses and re-mail post card announcements; enter information for all cards returned with no working postal addresses.
9. Receiver's office to prepare final master database, insert new addresses, and delete approved claimants without a valid address. The Receiver's office will then forward a file with each remaining claimant's name, address, and distribution amount to distribution agent. Distribution agent to complete final verification with National Change of Address database at USPS.
10. Determine whether any unresolved claims or other issues exist.

Distribution of Settlement Fund; Mailing Date June 30, 2007

1. Distribution agent will prepare and mail checks to approved claimants.
2. Distribution agent will enter corrected addresses returned from post office and re-mail distribution checks; Distribution agent will enter and maintain information for all checks returned with no working postal addresses.

After Distribution of Settlement Fund; Completion Date December 31, 2007

1. Determine solution for or resolution of non-deposited or returned distribution funds and other outstanding checks.
2. Complete and file final tax return for the Qualified Settlement Fund.
3. With Court approval, properly dispose of all hard copy records stored at the Receiver's two locations, and authorize pre-arranged destruction at the Iron Mountain storage site.
4. Prepare final Report and Accounting and request authority to close the receivership estate. Arrange with Federal Trade Commission to hold reserve funds until all IRS audits are complete or the audit periods have expired for corporate tax returns.

Conclusion

I respectfully request that:

- This Report be approved.
- I be authorized to pay the accrued fees and expenses owing myself.
- My actions in making other payments and taking such other actions described in this Report be confirmed.

Respectfully submitted,

/s/

Robb Evans,
Receiver

TAB 1

Robb Evans, Receiver of Equinox International Corp. et al.
Cash Inflow and Outflow Statement
From March 1, 2000 to December 31, 2006

CASH INFLOW	3/1/00-8/31/05	9/1/05-12/31/06	Total
Sale of Automobiles	2,891,682.33	0.00	2,891,682.33
Pre 4/20/00 Sale of Automobiles	195,000.00	0.00	195,000.00
Sale of Stock (Sold Prior to 4/20/00)	2,694,832.22	0.00	2,694,832.22
Interest, Refunds, Settlements & Other	2,089,544.16	847,016.86	2,936,561.02
Product Inventory	1,605,927.57	0.00	1,605,927.57
Sale of Audio Visual & Seminar Sets	218,955.31	0.00	218,955.31
Transfer in from Bill Gould's Accounts	17,858.95	0.00	17,858.95
Pre 4/20/00 Sales and other income	4,403,022.06	0.00	4,403,022.06
Pre 4/20/00 Borrowing	2,349,897.78	0.00	2,349,897.78
Credit Card Reserves	616,044.47	0.00	616,044.47
Keogh Plan Termination - Bill Gould	131,675.33	0.00	131,675.33
Litigation Settlement	227,700.00	0.00	227,700.00
Sale of Boats	4,220,838.75	0.00	4,220,838.75
Lake Las Vegas Land - Net Sale	2,189,537.88	0.00	2,189,537.88
Life Insurance Cash Value	888,565.23	0.00	888,565.23
Sale of Furniture and other	323,103.29	0.00	323,103.29
Sale of 2 FL Houses	735,412.47	0.00	735,412.47
Internation Purity	620,344.00	0.00	620,344.00
Sale of La Jolla Residence	3,332,798.28	0.00	3,332,798.28
Sale of Colorado Ranch	4,990,893.92	0.00	4,990,893.92
419A Plan	2,245,157.64	0.00	2,245,157.64
Sale of plane	3,678,484.90	0.00	3,678,484.90
Sale of Patents	1,385,000.00	0.00	1,385,000.00
Sale of Jewelry	186,987.00	0.00	186,987.00
Sale of Art	97,622.04	0.00	97,622.04
Sale of IPC	2,121,248.72	0.00	2,121,248.72
Sale of Stock	149,991.94	8,660.90	158,652.84
Sale of Ravenwood	25,000.00	0.00	25,000.00
Sale of 750 Lake Drive - Net	7,836,648.00	0.00	7,836,648.00
Unreconciled Difference	126,171.74	0.00	126,171.74
TOTAL CASH INFLOW	52,595,945.98	855,677.76	53,451,623.74

3/1/00-8/31/05	9/1/05-12/31/06	Total
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CASH OUTFLOW

CORPORATE EXPENSES:

	Pre 4/20/00	Post 4/20/00	Total		
Payroll/Benefits	1,102,936.46	2,432,227.49	3,535,163.95	0.00	3,535,163.95
Payoff Pre 4/20/00 Borrowing	0.00	1,496,200.00	1,496,200.00	0.00	1,496,200.00
Travel	206,175.09	27,985.96	234,161.05	0.00	234,161.05
Telephone/Pager	114,663.52	122,484.16	237,147.68	0.00	237,147.68
Shipping/Postage	166,679.55	224,276.19	390,955.74	0.00	390,955.74
Rent	165,128.33	469,319.17	634,447.50	0.00	634,447.50
Computer/Equipment	4,825.41	93,902.07	98,727.48	0.00	98,727.48
Consultant/Technical	388,378.05	177,193.86	565,571.91	71,885.50	637,457.41
Legal Fees	(3) 3,148,737.62	875,414.68	4,024,152.30	0.00	4,024,152.30
Insurance - Corporate Assets	40,000.85	110,220.49	150,221.34	0.00	150,221.34
Utilities	3,346.41	5,436.25	8,782.66	0.00	8,782.66
Building Maintenance & Security	30,406.04	42,695.70	73,101.74	0.00	73,101.74
Office Supplies	52,849.76	9,850.37	62,700.13	0.00	62,700.13
Dues/Memberships	4,464.89	2,874.00	7,338.89	0.00	7,338.89
Mexico Liquidation	0.00	144,015.68	144,015.68	0.00	144,015.68
Taiwan Liquidation	0.00	284,417.19	284,417.19	0.00	284,417.19
Temporary Labor	89,388.39	29,846.42	119,234.81	0.00	119,234.81
Contract Labor	25,362.46	17,003.00	42,365.46	0.00	42,365.46

Robb Evans, Receiver of Equinox International Corp. et al.
Cash Inflow and Outflow Statement
From March 1, 2000 to December 31, 2006

	3/1/00-8/31/05		9/1/05-12/31/06		Total
CASH OUTFLOW (CONTINUED)	Pre 4/20/00	Post 4/20/00	Total		
<u>CORPORATE EXPENSES (CONTINUED):</u>					
Product/Inventory	153,833.75	139,525.49	293,359.24	0.00	293,359.24
Equipment & Furniture Leases	130,915.41	75,779.60	206,695.01	0.00	206,695.01
Interest on Line of Credit	0.00	13,100.42	13,100.42	0.00	13,100.42
Litigation Settlement	58,333.34	79,647.13	137,980.47	0.00	137,980.47
Marketing	26,250.00	0.00	26,250.00	0.00	26,250.00
Miscellaneous	31,044.38	18,398.76	49,443.14	0.00	49,443.14
Taxes/Licenses	249,803.50	233,919.98	483,723.48	0.00	483,723.48
Accounting/Professional	15,289.68	243,781.43	259,071.11	0.00	259,071.11
Seminar Expenses	462,053.66	0.00	462,053.66	0.00	462,053.66
Refund of Seminar Deposits	77,471.28	97,151.25	174,622.53	0.00	174,622.53
<i>Subtotal</i>	<i>6,748,337.83</i>	<i>7,466,666.74</i>	<i>14,215,004.57</i>	<i>71,885.50</i>	<i>14,286,890.07</i>
<i>Percentage of Total</i>	<i>47.23%</i>	<i>52.26%</i>	<i>99.50%</i>	<i>0.50%</i>	<i>100.00%</i>
<u>CONSUMER RELATED EXPENSES:</u>					
Refunds	652,243.65	0.00	652,243.65	0.00	652,243.65
Rebates and Bonuses	1,577,379.10	0.00	1,577,379.10	0.00	1,577,379.10
Consumer Claim Administration	(4) 0.00	1,168,057.72	1,168,057.72	0.00	1,168,057.72
Class Counsel Fees & Expense	0.00	583,959.01	583,959.01	2,200,000.00	2,783,959.01
<i>Subtotal</i>	<i>2,229,622.75</i>	<i>1,752,016.73</i>	<i>3,981,639.48</i>	<i>2,200,000.00</i>	<i>6,181,639.48</i>
<i>Percentage of Total</i>	<i>36.07%</i>	<i>28.34%</i>	<i>64.41%</i>	<i>35.59%</i>	<i>100.00%</i>
<u>PARTNERSHIP ASSET EXPENSES:</u>					
Colorado Ranch	30,043.60	206,042.58	236,086.18	0.00	236,086.18
Houseboat	0.00	2,706.57	2,706.57	0.00	2,706.57
Airplane	278,350.17	485,365.34	763,715.51	0.00	763,715.51
Yacht	(1) 233,418.91	4,628,846.79	4,862,265.70	0.00	4,862,265.70
Insurance - Partnership Assets	45,208.08	798,235.83	843,443.91	0.00	843,443.91
Vehicle Repair/Maintenance	39,229.32	1,395.43	40,624.75	0.00	40,624.75
Property Maintenance/Partnership Assets	7,281.31	99,040.71	106,322.02	0.00	106,322.02
Property Mortgages/Partnership Assets	46,636.34	220,431.20	267,067.54	0.00	267,067.54
Completing Construction at 750 Lake Drive	375,000.00	3,215,270.71	3,590,270.71	0.00	3,590,270.71
International Purity	(2) 191,732.88	2,511,318.83	2,703,051.71	0.00	2,703,051.71
Patent	172,115.18	0.00	172,115.18	0.00	172,115.18
Utilities	25,826.58	117,291.94	143,118.52	0.00	143,118.52
<i>Subtotal</i>	<i>1,444,842.37</i>	<i>12,285,945.93</i>	<i>13,730,788.30</i>	<i>0.00</i>	<i>13,730,788.30</i>
<i>Percentage of Total</i>	<i>10.52%</i>	<i>89.48%</i>	<i>100.00%</i>	<i>0.00%</i>	<i>100.00%</i>

Robb Evans, Receiver of Equinox International Corp. et al.
Cash Inflow and Outflow Statement
From March 1, 2000 to December 31, 2006

	3/1/00-8/31/05			9/1/05-12/31/06	Total
CASH OUTFLOW (CONTINUED)	Pre 4/20/00	Post 4/20/00	Total		
RECEIVERSHIP EXPENSES:					
<i>Subtotal</i>	104,391.43	1,856,934.80	1,961,326.23	126,080.95	2,087,407.18
<i>Percentage of Total</i>	5.00%	88.96%	93.96%	6.04%	100.00%
BILL GOULDD RELATED EXPENSES:					
Payments to Bill Gould	0.00	84,500.00	84,500.00	0.00	84,500.00
Bill Gould Personal	3,063.47	95.36	3,158.83	0.00	3,158.83
Child/Alimony	15,500.00	0.00	15,500.00	0.00	15,500.00
<i>Subtotal</i>	18,563.47	84,595.36	103,158.83	0.00	103,158.83
<i>Percentage of Total</i>	18.00%	82.00%	100.00%	0.00%	100.00%
TOTAL CASH OUTFLOW	10,545,758.84	23,446,162.15	33,991,920.99	2,397,966.87	36,389,887.86
<i>Percentage of Total</i>	28.98%	64.43%	93.41%	6.59%	100.00%
NET CASH FLOW			18,604,024.99	(1,542,289.11)	17,061,735.88
Beginning Cash Balance as of March 1, 2000			1,302,488.20	19,906,513.19	1,302,488.20
Ending Cash Balance			19,906,513.19	18,364,224.08	18,364,224.08

(1) Total includes loan payments of \$2,662,887.12.

(2) Total includes loan payments of \$1,637,303.78, \$94,924.81 for settled water damage claim, \$33,593.36 for fees related to the sale of UV patent, and \$183,071.93 for payroll and property maintenance.

(3) Total includes \$606,460.96 Court approved reimbursements of legal fees for plaintiffs states.

(4) Includes \$296,481.72 paid to Claims Administrator for work completed for class counsel.

Robb Evans, Receiver of Equinox International Corp. et al.
Administration Expenses
For the Period from Inception April 20, 2000 to December 31, 2006

	Paid	Accrued but Unpaid	Total
Receiver's Expenses			
Receiver's Fee	106,330.00	4,080.00	110,410.00
Receiver's Out of Pocket Expenses	14,447.05	0.00	14,447.05
Total Receiver's Expenses	120,777.05	4,080.00	124,857.05
Project Coordinators	348,814.90	680.00	349,494.90
Accounting & Support	494,068.80	767.12	494,835.92
Out of Pocket Expenses	84,184.37	0.00	84,184.37
Total Staff Expenses	927,068.07	1,447.12	928,515.19
Legal Expense	609,473.21	13,091.58	622,564.79
Asset Liquidation	184,404.38	6,162.50	190,566.88
Occupancy & Maintenance	101,390.68	1,075.00	102,465.68
Postage & Delivery	16,933.30	51.01	16,984.31
Insurance	2,198.10	0.00	2,198.10
Telephone & Supplies	16,686.54	57.41	16,743.95
Miscellaneous Expenses	5,234.42	0.00	5,234.42
Total Expenses	1,984,165.75	25,964.62	2,010,130.37

Robb Evans, Receiver of Equinox International Corp. et al.
Administration Expenses
For the Period from Inception April 20, 2000 to December 31, 2006

	Previously Reported 4/20/00-8/31/05	9/1/05-12/31/06	Total
Receiver's Expenses			
Receiver's Fee	106,330.00	4,080.00	110,410.00
Receiver's Out of Pocket Expenses	14,145.45	301.60	14,447.05
Total Receiver's Expenses	120,475.45	4,381.60	124,857.05
Project Coordinators	335,142.90	14,352.00	349,494.90
Accounting & Support	470,678.24	24,157.68	494,835.92
Out of Pocket Expenses	84,184.37	0.00	84,184.37
Total Staff Expenses	890,005.51	38,509.68	928,515.19
Legal Expense	551,613.28	70,951.51	622,564.79
Asset Liquidation	190,566.88	0.00	190,566.88
Occupancy & Maintenance	81,301.52	21,164.16	102,465.68
Postage & Delivery	16,009.63	974.68	16,984.31
Insurance	2,198.10	0.00	2,198.10
Telephone & Supplies	15,827.14	916.81	16,743.95
Miscellaneous Expenses	5,043.75	190.67	5,234.42
Total Expenses	1,873,041.26	137,089.11	2,010,130.37
Percent of total	93.18%	6.82%	100.00%
Cumulative Percent of Total	93.18%	100.00%	