

**ROBB EVANS & ASSOCIATES LLC**

**Receiver of**

**High Park Investment Group, Inc. and  
Harbor Financial Investment Group, Inc., et al.**

11450 Sheldon Street  
Sun Valley, California 91352-1121  
Telephone No.: (818) 768-8100  
Facsimile No.: (818) 768-8802

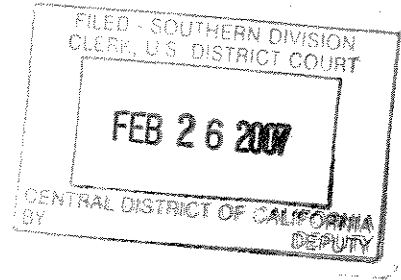
**Securities and Exchange Commission v. High Park Investment Group, Inc., et al.  
CASE No. SACV 05-1090 CJC (MLGx)**

**Order:**

- (A) Approving the Receiver's Final Report and Accounting;**
- (B) Approving Fees and Expenses of the Receiver and its Professionals and Authorizing Final Payment Thereof;**
- (C) Authorizing Abandonment and Destruction of Records;**
- (D) Discharging the Receiver and Relieving the Receiver of all Duties, Liabilities and Responsibilities;**
- (E) Exonerating the Receiver's Bond; and**
- (F) Related Relief;**

**Filed February 26, 2007**

1 GARY OWEN CARIS (SBN 088981)  
E-mail: gcaris@mckennalong.com  
2 LESLEY ANNE HAWES (SBN 117101)  
E-mail: lhawes@mckennalong.com  
3 MCKENNA LONG & ALDRIDGE LLP  
4 444 South Flower Street, 8th Floor  
Los Angeles, CA 90071  
Telephone: (213) 688-1000  
5 Facsimile: (213) 243-6330



6 Attorneys for Permanent Receiver  
7 ROBB EVANS & ASSOCIATES LLC

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

11  
12 SECURITIES AND EXCHANGE  
13 COMMISSION,

14 Plaintiff,

15 v.

16 HIGH PARK INVESTMENT GROUP,  
INC., a Nevada corporation, HARBOR  
17 FINANCIAL INVESTMENT GROUP,  
INC., a Nevada corporation, EDWARD  
18 R. SHOWALTER,

19 Defendants.

CASE NO. SACV 05-1090 CJC  
(MLGx)

**ORDER: (A) APPROVING THE  
RECEIVER'S FINAL REPORT  
AND ACCOUNTING; (B)  
APPROVING FEES AND  
EXPENSES OF THE RECEIVER  
AND ITS PROFESSIONALS AND  
AUTHORIZING FINAL PAYMENT  
THEREOF; (C) AUTHORIZING  
ABANDONMENT AND  
DESTRUCTION OF RECORDS; (D)  
DISCHARGING THE RECEIVER  
AND RELIEVING THE RECEIVER  
OF ALL DUTIES, LIABILITIES  
AND RESPONSIBILITIES; (E)  
EXONERATING THE  
RECEIVER'S BOND; AND (F)  
RELATED RELIEF**

20  
21  
22  
23 **DATE: FEBRUARY 26, 2007**

**TIME: 1:30 P.M.**

24 **PLACE: COURTROOM 9B**

1 The matter of the Motion for Order: (A) Approving Receiver's Final Report  
2 and Accounting; (B) Approving Fees and Expenses of the Receiver and Its  
3 Professionals and Authorizing Final Payment Thereof; (C) Authorizing  
4 Abandonment and Destruction of Records; (D) Discharging the Receiver and  
5 Relieving the Receiver of All Duties, Liabilities and Responsibilities; (E)  
6 Exonerating the Receiver's Bond; and (F) Related Relief ("Motion") filed by Robb  
7 Evans & Associates LLC as Permanent Receiver ("Receiver") of High Park  
8 Investment Group, Inc. ("High Park"), Harbor Financial Investment Group, Inc.  
9 ("Harbor Financial") and their subsidiaries and affiliates (individually and  
10 collectively, "Receivership Defendants") came on regularly for hearing at the  
11 above-referenced date, time and place before the Honorable Cormac J. Carney,  
12 United States District Judge presiding. Gary Owen Caris of McKenna Long &  
13 Aldridge LLP appeared on behalf of the Receiver, William G. Berry appeared on  
14 behalf of plaintiff Securities and Exchange Commission, and other appearances, if  
15 any, were noted in the record. The Court having reviewed and considered the  
16 Motion and all pleadings and papers filed in support thereof, and no opposition to  
17 the Motion having been timely filed, and the Court having heard the arguments of  
18 counsel at the hearing, and good cause appearing therefor,

19 IT IS ORDERED that:

20 1. The Motion and all relief sought therein is granted in its entirety;  
21 2. Without limiting the generality of the foregoing, the Court hereby  
22 grants the following relief:

23 A. The Receiver's Final Report and Accounting attached to the Motion as  
24 Exhibits 1 and 2, respectively (individually and collectively "Final Report") are  
25 hereby approved, and the Court confirms and approves that the Receiver close the  
26 receivership estate without the Receiver implementing a distribution or claims  
27 procedure pertaining to the receivership estate of the Receivership Defendants, and  
28 without payment of pre-receivership claims;

1 B. All actions and activities taken by or on behalf of the Receiver and all  
2 payments made by the Receiver in connection with the administration of the  
3 receivership estate of the Receivership Defendants are confirmed and approved;

4 C. All receivership administrative expenses, including the Receiver's fees  
5 and expenses and those of its professionals incurred in connection with the  
6 receivership proceeding and previously paid by the Receiver, are hereby approved,  
7 and the Receiver is authorized to pay all administrative expenses and Receiver's  
8 and professionals' fees and expenses incurred through the conclusion of this

9 proceeding, as reflected in the Final Report, to the extent any such administrative  
10 expenses and Receiver's and professionals' fees and expenses remain unpaid. The  
11 Receiver shall remit surplus funds in the receivership estate, if any, to the Chapter 7  
12 Trustee of the High Park bankruptcy estate upon discharge of the Receiver;

13 D. The Receiver is authorized to abandon records of the Receivership  
14 Defendants and their subsidiaries and affiliates, and to destroy all records of the  
15 Receivership Defendants and any other corporations or businesses under the control  
16 of any of the Receivership Defendants if, within 30 days after service of written  
17 notice to the Chapter 7 Trustee of the bankruptcy estate of High Park, the Chapter 7  
18 Trustee does not take custody of such records;

19 E. The Receiver, its agents, employees, members, officers, independent  
20 contractors, attorneys and representatives are hereby discharged and the Receiver,  
21 its agents, employees, members, officers, independent contractors, attorneys and  
22 representatives are hereby relieved of all duties, liabilities and responsibilities  
23 pertaining to the receivership previously established in this action;

24 F. The Receiver's bond is hereby exonerated;

25 G. The Receiver is authorized to take such other steps as the Receiver  
26 determines may be reasonable or appropriate in connection with the wind up and  
27 closure of the receivership estate; and  
28

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

3. Notice of the hearing on the Motion was sufficient and appropriate under the circumstances and pursuant to Local Civil Rule 66-7.

Dated: 2/26/07

CORMAC J. CARNEY  
\_\_\_\_\_  
CORMAC J. CARNEY  
United States District Judge