

**ROBB EVANS OF  
ROBB EVANS & ASSOCIATES LLC  
Receiver of I Works, Inc., et al. and  
the Assets of Jeremy Johnson**

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

**Federal Trade Commission v. Jeremy Johnson, I Works, Inc., et al.  
CASE No. 2:10-CV-02203-MMD-GWF**

**Notice of Motion and Motion for Order:**

- (1) Approving and Authorizing Payment of Receiver's and Professionals' Fees and Expenses from May 1, 2014 Through August 31, 2014; and**
- (2) Granting Relief from Local Rule 66-5 Pertaining to Notice to Creditors**

**Memorandum of Points and Authorities in Support Thereof  
Declaration of Gary Owen Caris in Support Thereof  
Declaration of Brick Kane in Support Thereof**

**Filed October 8, 2014**

1 RANDOLPH L. HOWARD (Nev. SBN 006688)  
rhoward@klnevada.com  
2 KOLESAR & LEATHAM, CHTD.  
400 South Rampart Boulevard, Suite 400  
3 Las Vegas, NV 89145  
Telephone: (702) 362-7800  
4 Direct: (702) 889-7752  
Facsimile: (702) 362-9472

5 GARY OWEN CARIS (Cal. SBN 088918)  
gcaris@mckennalong.com  
6 LESLEY ANNE HAWES (Cal. SBN 117101)  
lhawes@mckennalong.com  
7 MCKENNA LONG & ALDRIDGE LLP  
300 South Grand Avenue, 14th Floor  
8 Los Angeles, CA 90071-3124  
Telephone: (213) 688-1000  
9 Facsimile: (213) 243-6330

10 Attorneys for Receiver  
11 **ROBB EVANS OF ROBB EVANS & ASSOCIATES**  
12 **LLC**

13 **UNITED STATES DISTRICT COURT**

14 **DISTRICT OF NEVADA**

15 FEDERAL TRADE COMMISSION,  
16  
17 Plaintiff,  
18  
19 v.  
20 JEREMY JOHNSON, individually, as officer  
of Defendants I Works, Inc., etc., et al.,  
21  
22 Defendants.

Case No. 2:10-CV-02203-MMD-GWF

**NOTICE OF MOTION AND MOTION  
FOR ORDER (1) APPROVING AND  
AUTHORIZING PAYMENT OF  
RECEIVER'S AND PROFESSIONALS'  
FEES AND EXPENSES FROM MAY 1,  
2014 THROUGH AUGUST 31, 2014; AND  
(2) GRANTING RELIEF FROM LOCAL  
RULE 66-5 PERTAINING TO NOTICE  
TO CREDITORS; MEMORANDUM OF  
POINTS AND AUTHORITIES IN  
SUPPORT THEREOF**

1 PLEASE TAKE NOTICE that Robb Evans of Robb Evans & Associates LLC  
2 (“Receiver”), the Receiver pursuant to the Court’s Preliminary Injunction Order issued February  
3 10, 2011, hereby moves the Court for an order for the following relief:

4 1. An order approving and authorizing payment of receivership fees and expenses  
5 incurred for the four-month period from May 1, 2014 through August 31, 2014 (“Expense  
6 Period”), including payment of the fees of the Receiver, the Receiver’s deputies, agents, staff and  
7 professionals, and reimbursement of costs incurred during the Expense Period in the total sum of  
8 \$248,555.44. The fees of the Receiver, his deputies, agents and staff total \$59,247.04 and the  
9 Receiver’s expenses total \$27,338.30 during the Expense Period. The Receiver’s legal fees and  
10 expenses total \$161,970.10 during the Expense Period, including fees of \$147,881.70 and  
11 expenses of \$13,266.45 incurred to the Receiver’s lead counsel McKenna Long & Aldridge LLP  
12 for a total of \$161,148.15, expenses of the Receiver’s local counsel in Nevada, Kolesar &  
13 Leatham, Chtd., in the sum of \$136.63, and fees in the amount of \$215.00 and expenses in the  
14 amount of \$470.32 for services of the Receiver’s special litigation and real estate counsel in Utah,  
15 Hatch, James & Dodge, P.C.; and

16 2. An order deeming notice of this Motion to be sufficient under Local Civil Rule 66-  
17 5 based on the service of the notice of the filing of this Motion and the Motion on all parties and  
18 service of the notice of the filing of the Motion on all known non-consumer creditors of the estate  
19 concurrent with the filing of this Motion with the Court, but not the tens of thousands of potential  
20 consumer creditors of the estate.

21 This Motion is made pursuant to Local Civil Rules 7-2 and 66-5 and is based upon this  
22 notice of motion and motion, the separate notice of filing of the Motion served concurrently  
23 herewith, the accompanying memorandum of points and authorities and the Declarations of Brick  
24 Kane and Gary Owen Caris in support hereof, the separate Appendix of Exhibits filed  
25 concurrently herewith in support hereof, any reply, upon the pleadings, files and records of the  
26 Court in this case of which the Receiver requests the Court take judicial notice, including without  
27 limitation the Report of Temporary Receiver’s Activities filed February 8, 2011 (Doc. No. 127)  
28 and the Report of Receiver’s Financial Reconstruction dated January 31, 2012 and four volumes

1 of supporting Appendices filed on February 3, 2012 (Doc. Nos. 464, 465-468), the Order  
2 Granting Motion for Order Clarifying Preliminary Injunction Order and for Further Instructions  
3 Regarding Scope of Receivership Defendants under Preliminary Injunction Order and Report of  
4 Receiver's Financial Reconstruction and Granting Relief from Local Rule 66-5 Pertaining to  
5 Notice to Creditors After Hearing ("Clarifying Order") entered March 25, 2013 and upon all other  
6 pleadings and documentary evidence as may be presented to the Court by the Receiver.  
7

8 Dated: October 8, 2014

Respectfully submitted,

9  
10 RANDOLPH L. HOWARD  
KOLESAR & LEATHAM, CHTD.

11 MCKENNA LONG & ALDRIDGE LLP  
12 GARY OWEN CARIS  
LESLEY ANNE HAWES

13  
14 By: /s/ Gary Owen Caris

Gary Owen Caris  
Lesley Anne Hawes

15  
16 Attorneys for Receiver  
17 **ROBB EVANS OF ROBB EVANS &  
ASSOCIATES LLC**  
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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. INTRODUCTION**

3 On January 13, 2011, the Receiver was appointed Temporary Receiver over I Works, Inc.  
4 ("I Works"), numerous other Corporate Defendants as defined in the Temporary Restraining  
5 Order and over the assets of defendant Jeremy Johnson (collectively the "Receivership  
6 Defendants"). Pursuant to the Preliminary Injunction Order entered February 10, 2011  
7 ("Preliminary Injunction"), the Receiver has been appointed permanent receiver over the  
8 Receivership Defendants. On March 25, 2013, the Court issued the Clarifying Order which  
9 clarified the scope of the Receivership Defendants and receivership property as including over 60  
10 additional entities and assets of individuals based on overwhelming proof that those assets and  
11 entities were beneficially owned by Jeremy Johnson and/or were subsidiaries, affiliates,  
12 successors and assigns of the named Corporate Defendants.

13 During the more than three and a half years in which the receivership has been pending,  
14 the Receiver has filed seven prior fee motions which in the aggregate cover the period from the  
15 inception of the receivership through April 30, 2014. All of the prior fee motions have been  
16 granted as requested, except that the Receiver's counsel modified one prior fee motion to reduce  
17 the fees sought by the Receiver's lead counsel, McKenna Long & Aldridge LLP, by \$2,000.  
18 This is the Receiver's eighth motion for approval and payment of fees and expenses, covering a  
19 four-month period from May 1, 2014 through August 31, 2014 ("Expense Period").

20 In addition to the Receiver's fee motions, which contain a comprehensive summary of the  
21 Receiver's activities in the case during the period covered by each motion as well as a financial  
22 report regarding the receipts and expenses of the receivership estate, the Receiver has filed two  
23 reports in the case. The Report of Temporary Receiver's Activities ("First Report") was filed  
24 February 8, 2011 prior to the hearing on the Preliminary Injunction and reported on the Receiver's  
25 initial findings and investigation into I Works and \$50.4 million in net profits transferred from the  
26 I Works enterprise to or for the benefit of Jeremy Johnson. The Report of Receiver's Financial  
27 Reconstruction ("Second Report") was filed on February 3, 2012 and detailed an additional \$51.4  
28 million in funds from payment processing transferred to or for the benefit of Jeremy Johnson

1 through a complex web of entities and persons to conceal and remove valuable assets of the  
2 receivership estate from the reach of the Receiver and the creditors of Jeremy Johnson and the  
3 other named Receivership Defendants. Based on the Receiver's findings in the Second Report  
4 and his ongoing investigation, the Receiver filed a Motion to Clarify to confirm the status of those  
5 numerous entities and assets nominally held by third parties but beneficially owned and  
6 controlled by Jeremy Johnson, which was granted by the Court after extensive briefing and  
7 evidence through the Clarifying Order.

8 The Receiver's focus continues to be maximizing value for the estate by locating and  
9 recovering receivership assets and liquidating assets to protect the estate from loss or dissipation  
10 of the value of those assets for the estate. The Receiver's activities have resulted in the Receiver  
11 making additional recoveries for the estate totaling \$1,039,138.21 during this Expense Period.  
12 These recoveries bring the total gross receipts of the estate to \$20,250,798.90 from the inception  
13 of the receivership through August 31, 2014. Of that sum, over \$10 million in recoveries are  
14 directly attributable to assets recovered under the Clarifying Order. The recoveries during this  
15 Expense Period derived from a number of sources, including the completion of the sale of a  
16 condominium in Salt Lake City and the "Animal House" houseboat, collection of rental receipts  
17 from properties being administered by the estate, receipt of payments due under the settlement  
18 reached in a prior period with Mountain Financial, recovery of \$625,000 in funds under a Court-  
19 approved settlement with Destiny Davis, and additional proceeds from the Court-approved  
20 liquidation of an investment by Orange Cat Investments. In addition, the Court has recently  
21 granted motions authorizing the Receiver to sell the Three Woodsvue Properties and the Two  
22 Turf Sod Parcels as well as a motion to approve a settlement with the Broadcast West Parties, as  
23 those terms are defined in those motions, with aggregate recoveries from those assets expected to  
24 exceed \$1.2 million.

25 The Receiver's investigation of and efforts to recover additional receivership property  
26 have continued. During this Expense Period, the Receiver conducted a deposition of Ryan  
27 Gardner and conducted a continued deposition of Jeremy Johnson. The Receiver also issued a  
28 document subpoena for banking records as part of his ongoing investigation.

1 In addition to significant activities by the Receiver in the administration and liquidation of  
2 the estate's interests in receivership assets, during this Expense Period the Receiver filed six  
3 motions in the main receivership case and four pleadings in response or reply to filings by Jeremy  
4 Johnson. The services rendered by the Receiver, his deputies, staff and counsel during this  
5 Expense Period have been extensive, necessary and appropriate under the circumstances. The  
6 services have preserved and realized significant value for the estate and its creditors.

7 **II. SUMMARY OF RECEIVER'S AND PROFESSIONALS' SERVICES AND**  
8 **ACTIVITIES DURING THE EXPENSE PERIOD**

9 The fees and expenses for which the Receiver seeks approval, and the services rendered  
10 by the Receiver and his counsel during this Expense Period, are summarized hereafter and  
11 described in detail in the billing records attached to the supporting Declarations of Brick Kane  
12 and Gary Owen Caris.

13 The Receiver seeks payment of the Receiver's fees and expenses summarized in the  
14 Administrative Expenses and Fund Balance spreadsheet ("Financial Summary") attached as  
15 Exhibit 1 to the Declaration of Brick Kane in support of this Motion and detailed in the billing  
16 summaries set forth in the separate Appendix of Exhibits as Exhibits 2 through 5. During the  
17 Expense Period, the Receiver has incurred fees for the Receiver and his deputies of \$25,736.70,  
18 Senior Staff fees of \$31,716.00, Information Technology (IT) fees of \$461.34, and Support Staff  
19 fees of \$1,333.00, for total Receiver fees of \$59,247.04 for the period. The Receiver has incurred  
20 Receiver's expenses of \$27,338.30. The primary component of the Receiver's expenses consists  
21 of expenses for preparation of tax returns for the receivership estate.

22 The Receiver has incurred fees and expenses for the services of the Receiver's attorneys,  
23 including the Receiver's lead counsel, McKenna Long & Aldridge LLP ("McKenna Firm"), and  
24 the Receiver's local counsel, Kolesar & Leatham Chtd. ("Kolesar Firm"). During the current  
25 Expense Period, the Receiver specifically has incurred attorneys' fees of \$147,881.70 and costs of  
26 \$13,266.45 to the McKenna Firm, costs of \$136.63 to the Kolesar Firm, and legal fees of \$215.00  
27 and costs of \$470.32 to the Receiver's special litigation and real estate counsel in Utah, Hatch,  
28 James & Dodge, P.C. ("Hatch Firm") for total legal fees and costs in this period of \$161,970.10.

1 The redacted billing records describing the services of the McKenna Firm, the Kolesar Firm and  
2 the Hatch Firm are attached as Exhibits 6 through 11 in the separate Appendix of Exhibits filed in  
3 support of this motion.

4 The redacted invoices for both the Receiver and his counsel provide detailed, itemized  
5 descriptions of the extensive services rendered during the Expense Period which have helped to  
6 achieve over \$1 million in recoveries for the estate this Expense Period and over \$20 million  
7 since the receivership commenced. The key activities during the Expense Period and services of  
8 the Receiver and counsel are summarized below.

9 A. Contempt Motion Against Defendant Duane Fielding and Shane Scott

10 Defendant Duane Fielding ("Fielding") is the nominal owner and manager of defendants  
11 Network Agenda, LLC and Anthon Holdings Corp. Those entities are Corporate Defendants and  
12 therefore Receivership Defendants along with their subsidiaries, affiliates, successors and assigns  
13 based on the broad definition of Corporate Defendants cited above.

14 Fielding is also the nominal owner of the entity iPrerogative, Inc. ("iPrerogative") and  
15 Shane Scott ("Scott") is the nominal owner of the entity Rotortrends, Inc. ("Rotortrends"), both of  
16 which have been designated Receivership Defendants under the Clarifying Order. Since February  
17 3, 2012 when the Receiver filed his Second Report, and no later than May 30, 2012 when the  
18 Receiver filed his Motion to Clarify, Fielding and Scott have been on notice that the Receiver  
19 claimed that iPrerogative and Rotortrends and their assets, including the two helicopters  
20 nominally owned by iPrerogative and later transferred to Rotortrends (known as the "R44  
21 Helicopter" and the "R22 Helicopter") constituted receivership property and were subject to the  
22 Receiver's administration under the Preliminary Injunction.

23 The Receiver made repeated demands on defendant Fielding and Scott and these entities  
24 through their counsel for compliance with the Clarifying Order and Preliminary Injunction by  
25 turning over insurance proceeds obtained and used by Fielding after the crash of the R44  
26 Helicopter and by turning over possession of the R22 Helicopter. The Receiver's demands were  
27 refused, Fielding, Scott and Rotortrends continued to retain possession and control of the R22  
28 Helicopter, and the R22 Helicopter was subsequently destroyed in a crash.



1           The Receiver through counsel prepared and filed a motion for issuance of an order to  
2 show cause as to why Fielding and Scott should not be held in contempt of Court for violation of  
3 the Court's orders with respect to the two helicopters. The Court issued an Order to Show Cause  
4 on the contempt motion, and the Receiver's counsel caused the Order to Show Cause to be  
5 personally served on both Fielding and Scott. A hearing on the Order to Show Cause has been set  
6 for 9:00 a.m. on October 16, 2014.

7           B.     Settlements of Claims

8           During the current expense period, the Receiver completed negotiations and  
9 documentation of the Receiver's settlement agreement with Destiny Davis concerning the single  
10 family residence located at 5079 Mountain Top Circle in Las Vegas, Nevada ("Mountain Top  
11 Property"). The settlement provided that the Receiver would be paid \$625,000 in settlement of  
12 the estate's claims against her and the Mountain Top Property, and it was anticipated the funds  
13 would be paid through escrow from a pending sale of that property. The escrow was scheduled to  
14 close by the end of May 2014, and the Receiver's counsel prepared and filed an emergency  
15 motion seeking approval of the settlement. The Court set an expedited briefing schedule on the  
16 motion, and the Court approved the settlement after interested parties had an opportunity to  
17 present any opposition. Certain disputes arose between the buyers and the seller regarding the  
18 sale which also had to be addressed but were ultimately resolved. The sale closed and the estate  
19 received the settlement payment of \$625,000 in June 2014.

20           The Receiver has had extended negotiations concerning a settlement with Broadcast West  
21 and WF Corporation. Those negotiations extended through most of the current Expense Period.  
22 Shortly after the end of the Expense Period, the Receiver filed a motion to approve the Broadcast  
23 West settlement which was approved by the Court by order entered on October 6, 2014. The  
24 deadline for responses to the motion was September 29, 2014, and no objections to that settlement  
25 were filed. The settlement payment amount under that proposed settlement is \$99,000.

26           C.     Asset Administration and Sale

27           During the current Expense Period, the Receiver filed a motion for authorization to sell  
28 two parcels of raw land located in Hurricane, Utah referred to as the Turf Sod parcels. The

1 Receiver had authority to list and market those parcels for sale under a prior order of the Court.  
2 The two parcels are unencumbered, and the sale price under the Receiver's proposed sale is  
3 \$225,000. No timely response or opposition was filed to the motion to approve the sale of the  
4 two Turf Sod parcels, and the Court granted that motion by an order entered October 3, 2014.

5 The Receiver also completed a sale at auction of a houseboat located on Lake Powell  
6 known as the "Animal House." The Receiver had previously been authorized to sell the  
7 houseboat by private sale with a broker, subject to approval of the specific sale and terms by  
8 subsequent motion. After attempting to market the houseboat through a private broker for over  
9 two years without success, in a prior expense period, the Receiver filed a motion for authorization  
10 to conduct a public auction of the houseboat. The Court granted the Receiver's motion by order  
11 entered on May 13, 2014 in this Expense Period. The houseboat, which was unencumbered, was  
12 sold to the highest bidder. After the auction, certain disputes arose with the buyer which the  
13 Receiver resolved quickly, allowing the sale to close and the estate to receive over \$106,000 in  
14 net proceeds.

15 In a prior period, the Receiver filed a motion for approval of the sale of a condominium  
16 located in Salt Lake City, Utah. The original buyer backed out of the sale under a contingency,  
17 and the Receiver filed an amendment to the motion with a new buyer and sale contract. The  
18 Court entered an order approving the amended sale on July 31, 2014, and the Receiver concluded  
19 the sale of that property in August 2014. The estate recovered net sale proceeds from the Salt  
20 Lake City condominium of over \$192,000.

21 With respect to the Paradise Ranch property located in Hurricane, Utah, in a prior expense  
22 period the Receiver filed a motion for approval of a settlement with Brent and Loretta Peterson  
23 and Paradise Ranch Development, LLC (Utah) ("Peterson Parties") regarding that property (Doc.  
24 No. 1198). The motion was opposed by defendant Jeremy Johnson. Later, Johnson filed a  
25 motion to "release" the Paradise Ranch property from the receivership estate and sell it to Johnson  
26 or an investment group with which he was affiliated which the Receiver opposed. While those  
27 motions were pending, the Receiver has continued to administer the property, including collecting  
28 rents from the tenants at the property and extending the vacate dates for the tenants. On

1 September 2, 2014, immediately following the end of the Expense Period, Jeremy Johnson filed  
2 pleadings withdrawing his opposition to the motion by the Receiver to approve the Peterson  
3 Parties Settlement and withdrawing his motion to "release" Paradise Ranch from the receivership,  
4 and on September 22, 2014, the Court entered an order granting the Receiver's motion and  
5 approving the settlement. The settlement closed and a settlement payment of \$200,000 was paid  
6 by the Peterson Parties on September 29, 2014.

7 The Receiver's motion for approval of proposed sales of the Three Woodsviw Properties  
8 (Doc. No.1189) ("Woodsviw Sale Motion") was opposed by Jeremy Johnson. The Court  
9 entered an order granting the Woodsviw Sale Motion on September 29, 2014. The Receiver has  
10 also sought to take possession and control of Johnson's residence located at 529 S. Woodsviw  
11 Circle ("Woodsviw House"). The grounds for the motion included the fact that Sharla Johnson  
12 and her children had moved out of the property and that the Johnsons were allowing a  
13 commercial enterprise, specifically a retreat facility, to use the property for its commercial  
14 purposes and that third parties were occupying the premises in connection with that commercial  
15 activity. The motion has been fully briefed. Johnson filed multiple additional pleadings  
16 concerning the status of the property after the motion was fully briefed, and during this Expense  
17 Period, the Receiver filed multiple responses to Johnson's "requests for judicial notice," including  
18 a response to his latest request for judicial notice filed in early August 2014. The Receiver's  
19 motion is set for hearing on October 16, 2014. Two separate motions to strike the declarations of  
20 the Receiver's sales agent, James Fales, and the Receiver's counsel, Gary Owen Caris, and a  
21 motion to replace Fales as the Receiver's broker, were opposed by the Receiver and denied by the  
22 Court by orders entered October 3, 2014.

23 During this Expense Period, the Receiver has also monitored the status of code  
24 enforcement hearings and actions taken regarding the Woodsviw House. The Receiver and his  
25 counsel have also continued to monitor and investigate the use and occupancy of the Woodsviw  
26 House and address other management and administrative matters, including maintenance issues,  
27 on the other properties located on Woodsviw Circle in which the receivership estate has an  
28 interest.

1           The consummation of Court-approved sales of assets requires the Receiver and his  
2 counsel to work together on the documentation and review of the sale agreements, to address  
3 issues in the preliminary title reports and the appropriate terms and conditions of the sales which  
4 vary depending on the circumstances of the sale, the nature of the asset, and time constraints that  
5 may affect the sale. The sales also require discussions, negotiation and coordination by the  
6 Receiver and/or his counsel with the buyer or the buyer's attorney or sales agent as well as any  
7 broker for the estate, as applicable. After Court approval, the closing of real property asset sales  
8 requires the Receiver to coordinate with the escrow and title company and to obtain and review  
9 the final form of deed. All asset sales require the Receiver's representatives to coordinate with  
10 the buyer to deliver possession, keys or other access to the purchased property.

11           The Receiver has continued to supervise and administer the EZ Livin trailer park in  
12 Arizona while that asset is listed for sale and marketed. The Receiver also continues to monitor  
13 the liquidation of the Marathon investment tied up in the MF Global bankruptcy, an investment  
14 which was authorized to be liquidated in 2011. The estate received an additional distribution on  
15 account of that investment during this Expense Period.

16           D.     Discovery Disputes, Depositions and Subpoenas

17           The Receiver began an asset deposition of Jeremy Johnson in February 2014, which was  
18 not concluded. The Receiver requested that Johnson appear for his continued deposition. After  
19 the exchange of several e-mails, Johnson agreed and a deposition date in April 2014 was  
20 scheduled by the parties. Counsel for the Receiver had to postpone that deposition date because  
21 of an urgent issue that arose in another matter, and despite his prior agreement to appear, Johnson  
22 later refused to agree to appear for a rescheduled deposition date. During this Expense Period,  
23 the Receiver filed a motion to compel Jeremy Johnson to appear for his continued deposition  
24 which was heard by Magistrate Judge Foley on July 2, 2014. The Receiver's counsel appeared at  
25 the hearing. Magistrate Judge Foley granted the Receiver's motion and Jeremy Johnson appeared  
26 for his continued asset deposition on July 21, 2014.

27           The Receiver also conducted the deposition of Ryan Gardner, a friend of Jeremy Johnson  
28 and the principal of Success Multimedia, LLC, among other entities. The deposition was

1 conducted in Salt Lake City. The Receiver also issued a records subpoena in the course of his  
2 ongoing investigation of and attempt to locate receivership assets during this period.

3 The Receiver also had to address and respond to a motion to compel brought by Jeremy  
4 Johnson seeking photographs taken by the Receiver's deputy in connection with the Receiver's  
5 inspection and investigation of the multi-acre parcel of raw land in Southern Utah referred to as  
6 the Escalante property title to which is held by Chief Longtail, Inc., a corporation wholly owned  
7 by Sharla Johnson. The Receiver's counsel filed a detailed response to the motion to compel and  
8 appeared telephonically for the hearing on May 23, 2014. The Court denied Jeremy Johnson's  
9 motion to compel without prejudice.

10 E. Other Court Filings, Motions, and Responses

11 The FTC and defendant Scott Muir and other corporate entities related to Muir reached a  
12 settlement resolving the FTC's claims against them pursuant to a stipulated judgment and  
13 permanent injunction. The Muir-related corporate defendants are Receivership Defendants, and  
14 the judgment required the Receiver to wind up the receivership estate as to those Receivership  
15 Defendants within 60 days of entry of the judgment, June 6, 2014. In this Expense Period, the  
16 Receiver prepared and filed a motion seeking an extension of that deadline to coincide with the  
17 wind up of the remainder of the receivership estate, which was granted by the Court.

18 During this Expense Period, the Receiver's counsel filed a total of six motions, most of  
19 which were lengthy and detailed. In addition to the six motions, the Receiver filed responses and  
20 a reply to four pleadings filed by Jeremy Johnson.

21 The Receiver also filed a fee motion during this period covering the five-month expense  
22 period of December 1, 2013 through April 30, 2014. During this Expense Period, the Court  
23 granted that fee motion and the Receiver's prior fee motion, neither of which were opposed.

24 F. Ongoing Administrative and Other Activities by the Receiver and Counsel

25 The Receiver's services and those of his counsel include numerous other administrative  
26 and legal activities during this Expense Period. The Receiver's deputies and staff respond to  
27 inquiries from creditors, taxing authorities and others, prepare and reconcile the Receiver's  
28 accounting records for the case, address tax issues concerning the estate, deal with banks and

1 other financial institutions which may have receivership funds or documentation for accounts of  
2 Receivership Defendants and perform other similar administrative tasks. Pursuant to the  
3 Receiver's duties under the Preliminary Injunction, during this Expense Period, the Receiver  
4 continued to cooperate with and met with law enforcement officials. The Receiver continues to  
5 monitor information regarding estate assets and to pursue information that may lead to the  
6 location or tracing of assets which may not be under the Receiver's current possession or control.

7 During this Expense Period, the Receiver's deputies addressed and supervised the filing  
8 of a number of tax returns on behalf of the receivership estate. The Receiver's counsel responds  
9 to inquiries received from creditors and others, and also performs numerous other tasks in  
10 advising the Receiver and rendering services as Receiver's counsel to protect the estate, pursue  
11 claim enforcement, negotiate with various persons and entities that are the subject of potential  
12 claims by the Receiver, enforce the Preliminary Injunction and otherwise advance the interests of  
13 the estate.

14 Numerous and varied issues arise in the supervision and administration of the estate by the  
15 Receiver which are detailed in the billing records of the Receiver and counsel filed in support of  
16 this Motion. The Receiver performs regular accounting and bank reconciliations for the  
17 receivership accounts and through counsel provides copies of the monthly bank statements to the  
18 parties pursuant to the Preliminary Injunction. The Receiver also maintains and updates creditor  
19 lists for the case.

20 G. Costs

21 The primary costs incurred by the Receiver during this four-month Expense Period  
22 concern the preparation of multiple tax returns on behalf of the receivership estate by the  
23 Receiver's outside accountants, as reflected in the Financial Summary attached as Exhibit 1 to the  
24 Declaration of Brick Kane in support of this Motion. The costs incurred by the McKenna Firm  
25 consist primarily of costs incurred for the transcripts of the depositions and travel for those  
26 depositions, process server fees for service of subpoenas and the Court's order to show cause  
27 concerning the Fielding/Scott contempt proceeding, and reproduction costs for service of  
28

1 pleadings. These expenses are out-of-pocket expenses incurred by the McKenna Firm to third  
2 parties and passed through to the Receiver without mark up or modification.

3 **III. THE FEES AND EXPENSES OF THE RECEIVER AND HIS PROFESSIONALS**  
4 **SHOULD BE APPROVED**

5 It is a fundamental tenet of receivership law that expenses of administration incurred by  
6 the receiver, including those of the receiver, its counsel and others employed by the receiver,  
7 constitute priority expenses for which compensation should be paid from the assets of the  
8 receivership. As explained in the leading treatise *Clark on Receivers*:

9 The obligations and expenses which the court creates in its  
10 administration of the property are necessarily burdens on the  
11 property taken possession of, and this, irrespective of the question  
12 who may be the ultimate owner, or who may have the preferred  
13 lien, or who may invoke the receivership. The appointing court  
14 pledges its good faith that all duly authorized obligations incurred  
15 during the receivership shall be paid.

16 2 Clark, Ralph Ewing, *A Treatise on the Law and Practice of Receivers* § 637, p. 1052 (3<sup>rd</sup> ed.  
17 1992).

18 The Motion establishes that the Receiver, his deputies, staff and counsel rendered  
19 extensive and complex services and obtained significant and excellent results for the receivership  
20 estate during the Expense Period. *See Federal Trade Commission v. Capital Acquisitions &*  
21 *Management Corp.*, 2005 U.S. Dist. LEXIS 18504 (N.D. Ill. August 26, 2005). The activities in  
22 the receivership by both the Receiver and his counsel are wide-ranging and varied. The billing  
23 rates charged in this case reflected in the billing records filed in support of the Motion for the  
24 Receiver, the Receiver's members and senior accounting staff are discounted at 10% from the  
25 rates charged by the Receiver's firm in private sector cases as of the time of the Receiver's  
26 appointment. Because the Receiver does not raise the rates charged for its professionals during  
27 the case, and because the Receiver established discounted rates in this case based on its 2010  
28 private sector rates even though the Receiver did not commence work until January 2011, the

1 Receiver's overall rates in effect in this case are discounted materially more than 10% compared  
2 to its current rates for 2014. The rates charged by the McKenna Firm for its attorneys and  
3 paralegals are also discounted by 10% from the standard hourly billing rates charged as of 2011.

4 The McKenna Firm's hourly rates for its attorneys and paralegals increased in 2012, 2013,  
5 and 2014 but the McKenna Firm continues to bill for the services rendered in this receivership at  
6 a 10% discount off the 2011 billing rates for those attorneys and paralegals. The Receiver  
7 submits the fees and expenses are reasonable in light of the services rendered and the results  
8 obtained, and that the fees and expenses requested should be awarded in their entirety.

9 **IV. NOTICE OF THIS MOTION IS SUFFICIENT UNDER THE CIRCUMSTANCES**  
10 **AND SHOULD BE APPROVED**

11 Local Civil Rule 66-5 provides for service of notice of the hearing on various motions by  
12 a receiver concerning the administration of the estate. That rule provides for service of the notice  
13 of hearing on such motions on all creditors of the receivership estate. No hearing has been set on  
14 this Motion and the provisions of Local Civil Rule 66-5 do not specifically apply. Consistent  
15 with the Receiver's practices throughout the case which have previously been approved by the  
16 Court, the Receiver has served a notice of filing of the Motion on the parties and on all known  
17 non-consumer creditors of the estate to provide them notice and an opportunity to be heard  
18 concerning the Motion.

19 In this case, there are believed to be an extremely large number of potential consumer  
20 creditors who may have claims against the Receivership Defendants arising out of the business  
21 operations of the Receivership Defendants prior to the Receiver's appointment, although the  
22 precise number, identity and location of such consumer creditors have not been determined by the  
23 Receiver at this time. Given the Receiver's determination that more than \$332.5 million in sales  
24 revenues were generated by I Works and the related and affiliated entities, the number of  
25 potential consumer creditors is likely in the tens of thousands. It is not realistically possible or  
26 beneficial to the estate and its creditors for the Receiver to attempt to identify and serve the  
27 potential consumer creditors with notice of this and other similar administrative motions, and the  
28



1 expense and burden on the estate of attempting to effectuate such service would drain the estate's  
2 resources and cause undue administrative expense.

3 Based on the foregoing, to the extent that Local Rule 66-5 applies to this Motion, the  
4 Receiver seeks an order providing that the notice requirement of that rule shall be deemed  
5 satisfied if notice of the filing of the Motion is given by serving copies of all motion papers on the  
6 parties to the action and by serving copies of the notice of filing of the motion on all known non-  
7 consumer creditors. The Receiver submits that such service provides sufficient notice and an  
8 opportunity for hearing to the interested parties and should be approved as adequate. The Court's  
9 authority, as a court of equity supervising a federal equity receivership, to issue such an  
10 administrative order approving this form of notice has been previously detailed in the Receiver's  
11 memoranda supporting many of the Receiver's prior motions and is summarized herein. *See* F.R.  
12 Civ. P. 5(a) and (c) (authorizing the court to modify service procedures when numerous  
13 defendants are involved in litigation); Local Rule 66-10 (receiver to administer receivership  
14 estates "as nearly as may be in accordance with the practice in the administration of estates in  
15 Chapter 11 bankruptcy case"); *In re First Alliance Mortgage Co.*, 269 B.R. 428, 442 (C.D. Cal.  
16 2001) (referencing in *dicta* in the court's recitation of facts the bankruptcy court's order limiting  
17 notice issued in that case); 11 U.S.C. section 102(1)(A) (defining the phrase "after notice and a  
18 hearing" to mean "after such notice as is appropriate in the particular circumstances, and such  
19 opportunity for hearing as is appropriate in the particular circumstances"); 11 U.S.C. section  
20 105(a) and (d) (granting broad equitable powers to the court to issue orders "necessary or  
21 appropriate to carry out the provisions" of title 11 including "prescribing such limitations and  
22 conditions as the court deems appropriate to ensure the case is handled expeditiously and  
23 economically"); and F. R. Bankr. P. 2002(m) (authorizing the court to enter "orders designating  
24 the matters in respect to which, the entity to whom, and the form and manner in which notices  
25 shall be sent except as otherwise provided by these rules").

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1 **V. CONCLUSION**

2 For the foregoing reasons, it is respectfully requested that the Court grant relief as  
3 requested in the Motion.  
4

5 Dated: October 8, 2014

Respectfully submitted,

6  
7 RANDOLPH L. HOWARD  
KOLESAR & LEATHAM, CHTD.

8 MCKENNA LONG & ALDRIDGE LLP  
9 GARY OWEN CARIS  
LESLEY ANNE HAWES

10  
11 By: /s/ Gary Owen Caris

12 Gary Owen Caris  
Lesley Anne Hawes

13 Attorneys for Receiver  
14 **ROBB EVANS OF ROBB EVANS &  
ASSOCIATES LLC**

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1 RANDOLPH L. HOWARD (Nev. SBN 006688)  
rhoward@klnevada.com  
2 KOLESAR & LEATHAM, CHTD.  
400 South Rampart Boulevard, Suite 400  
3 Las Vegas, NV 89145  
Telephone: (702) 362-7800  
4 Direct: (702) 889-7752  
Facsimile: (702) 362-9472

5 GARY OWEN CARIS (Cal. SBN 088918)  
gcaris@mckennalong.com  
6 LESLEY ANNE HAWES (Cal. SBN 117101)  
lhawes@mckennalong.com  
7 MCKENNA LONG & ALDRIDGE LLP  
300 South Grand Avenue, 14th Floor  
8 Los Angeles, CA 90071-3124  
Telephone: (213) 688-1000  
9 Facsimile: (213) 243-6330

10 Attorneys for Receiver  
11 **ROBB EVANS OF ROBB EVANS & ASSOCIATES**  
12 **LLC**

13 **UNITED STATES DISTRICT COURT**

14 **DISTRICT OF NEVADA**

15  
16 FEDERAL TRADE COMMISSION,  
17  
18 Plaintiff,  
19 v.  
20 JEREMY JOHNSON, individually, as officer  
of Defendants I Works, Inc., etc., et al.,  
21  
22 Defendants.

Case No. 2:10-CV-02203-MMD-GWF

**DECLARATION OF GARY OWEN  
CARIS IN SUPPORT OF MOTION FOR  
ORDER (1) APPROVING AND  
AUTHORIZING PAYMENT OF  
RECEIVER'S AND PROFESSIONALS'  
FEES AND EXPENSES FROM MAY 1,  
2014 THROUGH AUGUST 31, 2014; AND  
(2) GRANTING RELIEF FROM LOCAL  
RULE 66-5 PERTAINING TO NOTICE  
TO CREDITORS**

23  
24  
25 I, Gary Owen Caris, declare:

26 1. I am an attorney at law duly licensed to practice before all courts of the State of  
27 California and I have been admitted to practice *pro hac vice* before the United States District  
28 Court for the District of Nevada in the subject litigation. I am a partner in the firm of McKenna

1 Long & Aldridge LLP (“McKenna Firm”) and am one of the attorneys primarily responsible for  
2 representing Robb Evans of Robb Evans & Associates LLC, the Receiver in this matter  
3 (“Receiver”). I have personal knowledge of the matters set forth in this declaration and if I were  
4 called upon to testify in these matters, I could and would competently testify thereto.

5 2. This declaration is submitted in support of the Receiver’s eighth fee motion. The  
6 motion seeks, among other relief, approval and authorization for payment of the Receiver’s legal  
7 fees and expenses for the four-month period from May 1, 2014 through August 31, 2014  
8 (“Expense Period”). The legal fees and expenses incurred during the Expense Period total  
9 \$161,970.10, including fees of \$147,881.70 and expenses of \$13,266.45 incurred to the McKenna  
10 Firm for a total of \$161,148.15, expenses of the Receiver’s local counsel in Nevada, Kolesar &  
11 Leatham, Chtd. (“Kolesar Firm”), in the sum of \$136.63, and fees of \$215.00 and expenses of  
12 \$470.32 for the total sum of \$685.32 for the services of the Receiver’s special litigation counsel  
13 in Utah, Hatch, James & Dodge, P.C. (“Hatch Firm”).

14 3. The McKenna Firm is lead counsel for the Receiver in this case. The McKenna  
15 Firm and the Kolesar Firm coordinated their activities so that the Kolesar Firm as local counsel  
16 was primarily responsible for assisting the Receiver in obtaining copies of pleadings from the  
17 Court, assisting the Receiver in filing and service of pleadings and assisting the McKenna Firm in  
18 complying with the Court’s local rules and procedures. No fees have been incurred to the Kolesar  
19 Firm for any services over the Expense Period, and the expenses incurred by the Kolesar Firm  
20 have been very modest. The Hatch Firm is located in Salt Lake City, Utah. During this Expense  
21 Period, the Hatch Firm has assisted the Receiver in addressing the Receiver's administration of  
22 the 573 S. Woodsvievw Circle property where Jason Vowell resides, and the two depositions  
23 conducted by the Receiver during this period were conducted at the Hatch Firm's offices in Salt  
24 Lake City.

25 4. Attached to the Appendix of Exhibits as Exhibits 6 through 9, inclusive, are true  
26 and correct copies of the detailed, redacted time records of the McKenna Firm for the Expense  
27 Period. Attached to the Appendix of Exhibits as Exhibits 10 and 11, respectively, are the billing  
28 records of the Kolesar Firm and the Hatch Firm for the Expense Period. The time records,

1 Exhibits 6 through 11, as well as the time records for the Receiver, his deputies, accountants and  
2 staff, have been redacted by my firm where appropriate to preserve descriptions containing  
3 confidential, sensitive, tactical, strategic, attorney-client privileged and/or attorney work-product  
4 information. In particular, as detailed in the fee motion, the Receiver is still investigating a large  
5 number of entities and individuals comprising and/or associated with the Receivership  
6 Defendants, and the Receiver has redacted information in the time entries that the Receiver deems  
7 confidential or sensitive, tactical or strategic information related to his ongoing investigation,  
8 litigation and potential litigation activities that could be compromised if disclosed at this time.

9         5. The Receiver through counsel prepared and filed a motion for issuance of an order  
10 to show cause as to why Duane Fielding ("Fielding") and Shane Scott ("Scott") should not be held  
11 in contempt of Court for violation of the Court's orders with respect to two helicopters. The  
12 Court issued an Order to Show Cause on the contempt motion, and the Receiver's counsel caused  
13 the Order to Show Cause to be personally served on both Fielding and Scott. A hearing on the  
14 Order to Show Cause has been set for 9:00 a.m. on October 16, 2014.

15         6. During the current expense period, I completed the negotiation and documentation  
16 of the Receiver's settlement agreement with Destiny Davis concerning the single family residence  
17 located at 5079 Mountain Top Circle in Las Vegas, Nevada ("Mountain Top Property"). The  
18 settlement provided that the Receiver would be paid \$625,000 in settlement of the estate's claims  
19 against her and the Mountain Top Property, and it was anticipated the funds would be paid  
20 through escrow from a pending sale of that property. The escrow was scheduled to close by the  
21 end of May 2014, and the McKenna Firm prepared and filed an emergency motion seeking  
22 approval of the settlement. The Court set an expedited briefing schedule on the motion, and the  
23 Court approved the settlement after interested parties had an opportunity to present any  
24 opposition. Certain disputes arose between the buyers and the seller regarding the sale which  
25 also had to be addressed but were ultimately resolved. The sale closed and the estate received the  
26 settlement payment of \$625,000 in June 2014.

27         7. I have also been primarily responsible for conducting the extended negotiations for  
28 the Receiver aimed at reaching a settlement with Broadcast West and WF Corporation. Those

1 negotiations extended through most of the current Expense Period. Shortly after the end of the  
2 Expense Period, my firm finalized and filed a motion to approve the Broadcast West settlement  
3 which was granted by the Court by an order entered on October 6, 2014. The settlement payment  
4 amount under that proposed settlement is \$99,000.

5 8. The Receiver has also sought to take possession and control of Johnson's residence  
6 located at 529 S. Woodsvie Circle ("Woodsvie House"). The grounds for the motion included  
7 the fact that Sharla Johnson and her children had moved out of the property and that the Johnsons  
8 were allowing a commercial enterprise, specifically a retreat facility, to use the property for its  
9 commercial purposes and that third parties were occupying the premises in connection with that  
10 commercial activity. The motion has been fully briefed. Johnson filed multiple additional  
11 pleadings concerning the status of the property after the motion was fully briefed, and during this  
12 Expense Period, the McKenna Firm filed multiple responses to Johnson's "requests for judicial  
13 notice," including a response to his latest request for judicial notice filed in early August 2014.  
14 The Receiver's motion is set for hearing on October 16, 2014. Two separate motions to strike the  
15 declarations of the Receiver's sales agent, James Fales, and me, and a motion to replace Fales as  
16 the Receiver's broker, were opposed by the Receiver and denied by the Court by orders entered  
17 October 3, 2014.

18 9. I began conducting the deposition of Jeremy Johnson in February 2014 on behalf  
19 of the Receiver. I did not conclude the deposition, and I subsequently requested in writing that  
20 Johnson arrange to appear for his continued deposition. After the exchange of several e-mails,  
21 Johnson agreed, and a deposition date in April 2014 was scheduled by the parties. I had to  
22 postpone that deposition because of an urgent issue that arose in another matter I was handling,  
23 and despite his prior agreement to appear, Johnson later refused to agree to appear for a  
24 rescheduled deposition date. During this Expense Period, my firm filed a motion to compel  
25 Jeremy Johnson to appear for his continued deposition which was heard by Magistrate Judge  
26 Foley on July 2, 2014. I personally appeared at the hearing on the motion to compel the  
27 deposition, which was granted.

28

1           10. Pursuant to Judge Foley's July 2, 2014 order, I conducted the continued deposition  
2 of Jeremy Johnson on July 21, 2014 in Salt Lake City, Utah, the location requested by Jeremy  
3 Johnson so that his criminal counsel could be present. I also conducted a deposition of Ryan  
4 Gardner in Salt Lake City, Utah on July 15, 2014.

5           11. Both depositions required substantial preparation. The deposition of Jeremy  
6 Johnson continued to focus on the Receiver's investigation and attempt to locate assets that may  
7 constitute receivership property based on the source of funding and circumstances surrounding  
8 their acquisition and/or disposition. The deposition of Ryan Gardner addressed, among other  
9 things, precious metals transferred to Gardner and his company Success Multimedia, LLC  
10 purportedly in connection with an unwritten and undocumented loan to Kerry Johnson made in  
11 November 2011, several months after the receivership commenced. The Receiver's investigation  
12 into all of these assets is continuing.

13           12. The FTC and defendant Scott Muir and other corporate entities related to Muir  
14 reached a settlement resolving the FTC's claims against them pursuant to a stipulated judgment  
15 and permanent injunction. The Muir-related corporate defendants are Receivership Defendants,  
16 and the judgment required the Receiver to wind up the receivership estate as to those  
17 Receivership Defendants within 60 days of entry of the judgment, June 6, 2014. In this Expense  
18 Period, my firm prepared and filed a motion seeking an extension of that deadline to coincide  
19 with the wind up of the remainder of the receivership estate, which was granted by the Court.

20           13. During this Expense Period, my firm filed a total of six motions, most of which  
21 were lengthy and detailed. In addition to the six motions, the Receiver filed responses and a reply  
22 to four pleadings filed by Jeremy Johnson. The Receiver also filed a fee motion prepared by my  
23 firm during this period covering the five-month expense period of December 1, 2013 through  
24 April 30, 2014. During this Expense Period, the Court granted that fee motion and the Receiver's  
25 prior fee motion, neither of which were opposed.

26           14. In the course of representing the Receiver, my firm responded to inquiries received  
27 from creditors and others, and also performed numerous other tasks in advising the Receiver and  
28 rendering services as Receiver's counsel to protect the estate, pursue claim enforcement,

1 negotiate with various persons and entities that are the subject of potential claims by the Receiver,  
2 enforce the Preliminary Injunction and otherwise advance the interests of the estate.

3 15. The costs incurred by the McKenna Firm consist primarily of costs incurred for the  
4 transcripts of the depositions and travel for those depositions, process server fees for service of  
5 subpoenas and the Court's order to show cause concerning the Fielding/Scott contempt  
6 proceeding, and reproduction costs for service of pleadings. These expenses are out-of-pocket  
7 expenses incurred by the McKenna Firm to third parties and passed through to the Receiver  
8 without mark up or modification.

9 16. The rates charged by the McKenna Firm for its attorneys and paralegals are  
10 discounted by 10% from the standard hourly billing rates charged as of 2011. The McKenna  
11 Firm's hourly rates for its attorneys and paralegals generally increased in 2012, 2013 and 2014,  
12 but the McKenna Firm continues to bill for the services rendered in this receivership at a 10%  
13 discount off the 2011 billing rates for those attorneys and paralegals.

14 17. I am a partner of the McKenna Firm and am familiar with the methods and  
15 procedures used to create, record and maintain billing records for the firm's clients. The billing  
16 summaries attached to the Appendix of Exhibits as Exhibits 6 through 9, inclusive, are prepared  
17 from computerized time records prepared contemporaneously with the services rendered by each  
18 attorney and paralegal billing time to this matter. These computerized records are prepared in the  
19 ordinary course of business by the attorneys and paralegals employed by the firm who have a  
20 business duty to accurately record their time spent and services rendered on the matters on which  
21 they perform work. The time records are transferred into a computerized billing program that  
22 generates monthly invoices under the supervision of the firm's accounting department. Based  
23 upon my experience with the firm, I believe the McKenna Firm's methods and procedures for  
24 recording and accounting for time and services for its clients are reliable and accurate.

25 18. I have over 34 years' experience as a business and commercial litigator and also  
26 have extensive experience as a bankruptcy attorney representing creditors in Chapter 11 and  
27 Chapter 7 bankruptcy cases. For more than fifteen years I have also specialized in representing  
28 receivers in federal equity receiverships. I believe my firm's rates and the amount incurred by the



1 Receiver for the services rendered during the Expense Period are reasonable and appropriate  
2 based on the nature of the services rendered, the quality and amount of services provided, the  
3 complexity of the issues involved and other factors under the circumstances, including the results  
4 obtained.

5 I declare under penalty of perjury that the foregoing is true and correct and that this  
6 declaration was executed this 8<sup>th</sup> day of October 2014 at Los Angeles, California.

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/s/ Gary Owen Caris  
GARY OWEN CARIS

1 RANDOLPH L. HOWARD (Nev. SBN 006688)  
rhoward@klnevada.com  
2 KOLESAR & LEATHAM, CHTD.  
400 South Rampart Boulevard, Suite 400  
3 Las Vegas, NV 89145  
Telephone: (702) 362-7800  
4 Direct: (702) 889-7752  
Facsimile: (702) 362-9472  
5

6 GARY OWEN CARIS (Cal. SBN 088918)  
gcaris@mckennalong.com  
7 LESLEY ANNE HAWES (Cal. SBN 117101)  
lhawes@mckennalong.com  
MCKENNA LONG & ALDRIDGE LLP  
8 300 South Grand Avenue, 14th Floor  
Los Angeles, CA 90071-3124  
9 Telephone: (213) 688-1000  
Facsimile: (213) 243-6330  
10

Attorneys for Receiver  
11 **ROBB EVANS OF ROBB EVANS & ASSOCIATES  
12 LLC**

13 **UNITED STATES DISTRICT COURT**

14 **DISTRICT OF NEVADA**

16 FEDERAL TRADE COMMISSION,

17 Plaintiff,

18 v.

19 JEREMY JOHNSON, individually, as officer  
20 of Defendants I Works, Inc., etc., et al.,

21 Defendants.  
22  
23  
24

Case No. 2:10-CV-02203-MMD-GWF

**DECLARATION OF BRICK KANE IN  
SUPPORT OF MOTION FOR ORDER (1)  
APPROVING AND AUTHORIZING  
PAYMENT OF RECEIVER'S AND  
PROFESSIONALS' FEES AND  
EXPENSES FROM MAY 1, 2014  
THROUGH AUGUST 31, 2014; AND (2)  
GRANTING RELIEF FROM LOCAL  
RULE 66-5 PERTAINING TO NOTICE  
TO CREDITORS**

25  
26 I, Brick Kane, declare:

27 1. I am the President and Chief Operating Officer of Robb Evans & Associates LLC  
28 and a deputy to the Receiver Robb Evans of Robb Evans & Associates LLC ("Receiver"), the

1 Receiver over the Corporate Defendants as defined in the Preliminary Injunction Order and  
2 Clarifying Order, defined below, and over the assets of Jeremy Johnson ("Johnson") (collectively  
3 the Corporate Defendants and Johnson are referred to herein as the "Receivership Defendants"). I  
4 am one of the members of Robb Evans & Associates LLC with primary responsibility for the  
5 daily administration, supervision and management of the receivership estate. I have personal  
6 knowledge of the matters set forth in this declaration or I have gained knowledge of these matters  
7 through other members and deputies of the Receiver during my supervision and management in  
8 this matter. If called upon to testify as to these matters I could and would competently testify  
9 thereto.

10 2. The Receiver was appointed originally as temporary receiver pursuant to the  
11 Court's Order (Doc. No. 19) ("TRO") issued January 13, 2011. Thereafter, pursuant to the Court's  
12 Preliminary Injunction Order issued February 10, 2011, the Receiver became permanent receiver  
13 in this matter.

14 3. I am one of the deputies to the Receiver who has been responsible for the  
15 supervision and administration of the receivership estate and for the Receiver's review and  
16 investigation of assets and analysis of financial and business records relevant to the receivership  
17 and the Receiver's exercise of his powers and duties under the TRO and Preliminary Injunction  
18 Order. I personally participated in the preparation and review of the Receiver's initial Report of  
19 Temporary Receiver's Activities January 13, 2011 Through February 4, 2011 which was filed  
20 with the Court on February 8, 2011 (Doc. No. 127) ("First Report") and the Report of Receiver's  
21 Financial Reconstruction dated January 31, 2012 ("Second Report") filed with the Court on  
22 February 3, 2012 along with four volumes of Appendices of Exhibits to the Second Report (Doc.  
23 Nos. 464, 465-468). I personally participated in the review and evaluation of many of the  
24 documents and records upon which the information contained in the Receiver's First Report and  
25 Second Report are based. I was extensively involved in the drafting and revision of the Second  
26 Report and in the drafting, revisions or review of the more than 100 tabs (exhibits) to the Second  
27 Report. I attended and/or read the transcripts of almost all of the depositions conducted by the  
28 Receiver to date in this case.

1           4.       The Receiver's First Report reported on the Receiver's initial findings and  
2 investigation into I Works and \$50.4 million in net profits transferred from the I Works enterprise  
3 to or for the benefit of Jeremy Johnson. The Second Report was filed on February 3, 2012 and  
4 detailed an additional \$51.4 million in funds from payment processing transferred to or for the  
5 benefit of Jeremy Johnson through a complex web of entities and persons. The result of these  
6 transfers was that valuable assets of the receivership estate were concealed from the Receiver and  
7 hidden apparently to try to remove them from the reach of the Receiver and the creditors of  
8 Jeremy Johnson and the other named Receivership Defendants. Based on the Receiver's findings  
9 in the Second Report and his ongoing investigation, the Receiver filed a Motion to Clarify to  
10 confirm the status of those numerous entities and assets nominally held by third parties but  
11 beneficially owned and controlled by Jeremy Johnson. The Motion to Clarify was granted by the  
12 Court after extensive briefing, evidence and oral argument conducted on March 19, 2013 through  
13 the Order Granting Motion for Order Clarifying Preliminary Injunction Order and for Further  
14 Instructions Regarding Scope of Receivership Defendants under Preliminary Injunction Order  
15 and Report of Receiver's Financial Reconstruction and Granting Relief from Local Rule 66-5  
16 Pertaining to Notice to Creditors After Hearing ("Clarifying Order") entered March 25, 2013.  
17 Substantial activities of the Receiver and his counsel during this Expense Period have involved  
18 further investigation and location of receivership assets, the disposition of receivership assets, and  
19 the implementation of the Court's Clarifying Order.

20           5.       This Declaration is filed in support of the Receiver's motion for approval and  
21 authorization for payment of the fees and expenses of the Receiver and his professionals incurred  
22 from May 1, 2014 through August 31, 2014 ("Expense Period"). This is the Receiver's eighth fee  
23 motion. During the current Expense Period, the funds collected from all sources totaled  
24 \$1,039,138.21. Total receipts during the receivership case exceed \$20,250,000 as of the end of  
25 the current Expense Period. Of that sum, over \$10 million in recoveries is directly attributable to  
26 assets administered by the Receiver subject to the Clarifying Order.

27           6.       The Receiver seeks payment of the Receiver's fees and expenses summarized in  
28 the Administrative Expenses and Fund Balance spreadsheet ("Financial Summary") attached

1 hereto as Exhibit 1 and detailed in the redacted billing summaries which are attached as Exhibits  
2 2 through 5 in the Appendix of Exhibits filed in support of this motion as well as the Receiver's  
3 counsel's fees and expenses described in the accompanying Declaration of Gary Owen Caris and  
4 Exhibits 6 through 11 of the Appendix of Exhibits in support of the current fee motion. The  
5 Receiver seeks an order approving and authorizing payment of receivership fees and expenses,  
6 including payment of the fees of the Receiver, the Receiver's deputies, agents, staff and  
7 professionals, and reimbursement of costs incurred during the Expense Period in the total sum of  
8 \$248,555.44. The fees of the Receiver, his deputies, agents and staff total \$59,247.04 and the  
9 Receiver's expenses total \$27,338.30 during the Expense Period. During the Expense Period, the  
10 Receiver has incurred fees for the Receiver and his deputies of \$25,736.70, Senior Staff fees of  
11 \$31,716.00, Information Technology (IT) fees of \$461.34, and Support Staff fees of \$1,333.00,  
12 for total Receiver fees of \$59,247.04 for the period. The Receiver's expenses during the  
13 Expense Period primarily consist of expenses for outside accounting services for the preparation  
14 and filing of tax returns for the receivership estate. The billing statement from the Receiver's  
15 outside accounting firm, Squar Milner, is attached to the Receiver's redacted billing records as  
16 part of Exhibit 5 to the Appendix of Exhibits.

17 7. The Receiver's legal fees and expenses total \$161,970.10 during the Expense  
18 Period, including fees and expenses incurred to the Receiver's lead counsel McKenna Long &  
19 Aldridge LLP in the sum of \$161,148.15, expenses of the Receiver's local counsel in Nevada,  
20 Kolesar & Leatham, Chtd., in the sum of \$136.63, and fees and expenses of the Receiver's special  
21 litigation counsel in Utah, Law Offices of Hatch, James & Dodge, A Professional Corporation, in  
22 the sum of \$685.32. The Financial Summary attached hereto as Exhibit 1 summarizes the  
23 categories of expenses incurred in connection with the Receiver's activities and services.

24 8. This receivership involves an extremely complex web of corporate and other  
25 entities and is exceptionally complicated from an accounting standpoint. The receivership estate  
26 is also complex because of the large number and varied nature of the assets subject to the  
27 Receiver's administration.

28

1           9. Defendant Duane Fielding ("Fielding") is the nominal owner and manager of  
2 defendants Network Agenda, LLC and Anthon Holdings Corp. Those entities are Corporate  
3 Defendants and therefore Receivership Defendants along with their subsidiaries, affiliates,  
4 successors and assigns based on the broad definition of Corporate Defendants cited above.

5           10. Fielding is also the nominal owner of the entity iPrerogative, Inc. ("iPrerogative")  
6 and Shane Scott ("Scott") is the nominal owner of the entity Rotortrends, Inc. ("Rotortrends"),  
7 both of which have been designated Receivership Defendants under the Clarifying Order. Since  
8 February 3, 2012 when the Receiver filed his Second Report, and no later than May 30, 2012  
9 when the Receiver filed his Motion to Clarify, Fielding and Scott have been on notice that the  
10 Receiver claimed that iPrerogative and Rotortrends and their assets, including the two helicopters  
11 nominally owned by iPrerogative and later transferred to Rotortrends (known as the "R44  
12 Helicopter" and the "R22 Helicopter") constituted receivership property and were subject to the  
13 Receiver's administration under the Preliminary Injunction.

14           11. The Receiver made repeated demands on defendant Fielding and Scott and these  
15 entities through their counsel for compliance with the Clarifying Order and Preliminary  
16 Injunction by turning over insurance proceeds obtained and used by Fielding after the crash of the  
17 R44 Helicopter and by turning over possession of the R22 Helicopter. The Receiver's demands  
18 were refused, Fielding, Scott and Rotortrends continued to retain possession and control of the  
19 R22 Helicopter, and the R22 Helicopter was subsequently destroyed in a crash.

20           12. The Receiver through counsel prepared and filed a motion for issuance of an order  
21 to show cause as to why Fielding and Scott should not be held in contempt of Court for violation  
22 of the Court's orders with respect to the two helicopters. The Court issued an Order to Show  
23 Cause on the contempt motion, and a hearing on the Order to Show Cause has been set for 9:00  
24 a.m. on October 16, 2014.

25           13. The Receiver also concluded two settlements of claims with third parties during  
26 this Expense Period. The Receiver finalized his settlement with Destiny Davis over the estate's  
27 interest in a residential real property located in Las Vegas, Nevada pursuant to which the estate  
28 was to be paid \$625,000 as a settlement payment. The Receiver's counsel filed an emergency

1 motion for approval of the settlement in May 2014, which was granted by the Court, and the  
2 estate subsequently received payment in full of the settlement amount.

3 14. During the current Expense Period, the Receiver located a buyer for two parcels of  
4 raw land located in Hurricane, Utah referred to as the Turf Sod parcels and through counsel filed  
5 a motion to approve the sale. The Receiver had authority to list and market those parcels for sale  
6 under a prior order of the Court. The two parcels are unencumbered, and the sale price under the  
7 Receiver's proposed sale is \$225,000. No timely response or opposition was filed to the motion  
8 to approve the sale of the two Turf Sod parcels, and the Court granted that motion by an order  
9 entered October 3, 2014.

10 15. The Receiver also completed a sale at auction of a houseboat located on Lake  
11 Powell known as the "Animal House." The Receiver had previously been authorized to sell the  
12 houseboat by private sale with a broker, subject to approval of the specific sale and terms by  
13 subsequent motion. After attempting to market the houseboat through a private broker for over  
14 two years without success, in a prior expense period, the Receiver filed a motion for authorization  
15 to conduct a public auction of the houseboat. The Court granted the Receiver's motion by order  
16 entered on May 13, 2014 in this Expense Period. The houseboat, which was unencumbered, was  
17 sold to the highest bidder. After the auction, certain disputes arose with the buyer which the  
18 Receiver resolved quickly, allowing the sale to close and the estate to receive over \$106,000 in  
19 net proceeds.

20 16. In a prior period, the Receiver filed a motion for approval of the sale of a  
21 condominium located in Salt Lake City, Utah. The original buyer backed out of the sale under a  
22 contingency, and the Receiver filed an amendment to the motion with a new buyer and sale  
23 contract. The Court entered an order approving the amended sale on July 31, 2014, and the  
24 Receiver concluded the sale of that property in August 2014. The estate recovered net sale  
25 proceeds from the Salt Lake City condominium of over \$192,000.

26 17. With respect to the Paradise Ranch property located in Hurricane, Utah, in a prior  
27 expense period the Receiver filed a motion for approval of a settlement with Brent and Loretta  
28 Peterson and Paradise Ranch Development, LLC (Utah) ("Peterson Parties") regarding that

1 property (Doc. No. 1198). The motion was opposed by defendant Jeremy Johnson. Later,  
2 Johnson filed a motion to "release" the Paradise Ranch property from the receivership estate and  
3 sell it to Johnson or an investment group with which he was affiliated which the Receiver  
4 opposed. While those motions were pending, the Receiver has continued to administer the  
5 property, including collecting rents from the tenants at the property and extending the vacate  
6 dates for the tenants. On September 2, 2014, immediately following the end of the Expense  
7 Period, Jeremy Johnson filed pleadings withdrawing his opposition to the motion by the Receiver  
8 to approve the Peterson Parties Settlement and withdrawing his motion to "release" Paradise  
9 Ranch from the receivership, and on September 22, 2014, the Court entered an order granting the  
10 Receiver's motion and approving the settlement. The settlement closed and a settlement payment  
11 of \$200,000 was paid by the Peterson Parties on September 29, 2014.

12 18. The Receiver's motion for approval of proposed sales of the Three Woodsviw  
13 Properties (Doc. No.1189) ("Woodsviw Sale Motion") was opposed by Jeremy Johnson. On  
14 September 29, 2014, the Court entered an order granting the Woodsviw Sale Motion.

15 19. During this Expense Period, the Receiver has also monitored the status of code  
16 enforcement hearings and actions taken regarding the Woodsviw House. The Receiver and his  
17 counsel have also continued to monitor and investigate the use and occupancy of the Woodsviw  
18 House, and the Receiver has addressed other management and administrative matters, including  
19 maintenance issues, on the other properties located on Woodsviw Circle in which the  
20 receivership estate has an interest.

21 20. The consummation of Court-approved sales of assets requires the Receiver and his  
22 counsel to work together on the documentation and review of the sale agreements, to address  
23 issues in the preliminary title reports and the appropriate terms and conditions of the sales which  
24 vary depending on the circumstances of the sale, the nature of the asset, and time constraints that  
25 may affect the sale. The sales also require discussions, negotiation and coordination by the  
26 Receiver and/or his counsel with the buyer or the buyer's attorney or sales agent as well as any  
27 broker for the estate, as applicable. After Court approval, the closing of real property asset sales  
28 requires the Receiver to coordinate with the escrow and title company and to obtain and review



1 the final form of deed. All asset sales require the Receiver's representatives to coordinate with  
2 the buyer to deliver possession, keys or other access to the purchased property.

3 21. The Receiver has continued to supervise and administer the EZ Livin trailer park  
4 in Arizona while that asset is listed for sale and marketed. The Receiver also continues to  
5 monitor the liquidation of the Marathon investment tied up in the MF Global bankruptcy, an  
6 investment which was authorized to be liquidated in 2011. The estate received an additional  
7 distribution on account of that investment during this Expense Period.

8 22. The Receiver's deputies and staff respond to inquiries from creditors, taxing  
9 authorities and others, prepare and reconcile the Receiver's accounting records for the case,  
10 address tax issues concerning the estate, deal with banks and other financial institutions which  
11 may have receivership funds or documentation for accounts of Receivership Defendants and  
12 perform other similar administrative tasks. Pursuant to the Receiver's duties under the  
13 Preliminary Injunction, during this Expense Period, the Receiver continued to cooperate with and  
14 met with law enforcement officials. The Receiver continues to monitor information regarding  
15 estate assets and to pursue information that may lead to the location or tracing of assets which  
16 may not be under the Receiver's current possession or control. During this Expense Period, the  
17 Receiver's deputies addressed and supervised the filing of a number of tax returns on behalf of the  
18 receivership estate.

19 23. The billing rates charged in this case reflected in the billing records filed in  
20 support of the Motion for the Receiver, the Receiver's members and senior accounting staff are  
21 discounted at 10% from the rates charged by the Receiver's firm in private sector cases as of the  
22 time of the Receiver's appointment. Because the Receiver does not raise the rates charged for its  
23 professionals during the case, and because the Receiver established discounted rates in this case  
24 based on its 2010 private sector rates even though the Receiver did not commence work until  
25 January 2011, the rates being charged for the Receiver, the Receiver's members and senior  
26 accounting staff are not only 10% below the firm's current 2014 rates but overall the rates in  
27 effect in this case are discounted materially more than 10%.

28



# **EXHIBIT 1**

# **EXHIBIT 1**

**Robb Eyans & Assoc LLC, Receiver of IWorks Inc.**  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14-8/31/14	TOTAL
<b>Motion to Clarify/Exhibit A Assets</b>							
<b>Corporate Bank Accounts</b>							
COPCO Administration LLC	137.00	0.00	0.00	0.00	0.00	0.00	137.00
DBA Somebeach	12.90	0.00	0.00	0.00	0.00	0.00	12.90
Dudley Group/Elke Debit	15,021.93	0.00	0.00	0.00	0.00	0.00	15,021.93
EZ Living RV Park	397.66	0.00	0.00	0.00	0.00	0.00	397.66
Fishhook Partners LLC	136.85	0.00	0.00	0.00	0.00	0.00	136.85
Flatline Investments LP	31.00	0.00	0.00	0.00	0.00	0.00	31.00
Katts LLC	1,374.97	0.00	0.00	0.00	0.00	0.00	1,374.97
Kombi Capital LP	515.51	0.00	0.00	0.00	0.00	0.00	515.51
Liahona Holdings	29.59	0.00	0.00	0.00	0.00	0.00	29.59
Online Weight Loss	19.33	0.00	0.00	0.00	0.00	0.00	19.33
Paradise Ranch Development LLC	3,011.24	0.00	0.00	0.00	0.00	0.00	3,011.24
Paydirt LP	127.93	0.00	0.00	0.00	0.00	0.00	127.93
Paydirt Properties LLC	174.00	0.00	0.00	0.00	0.00	0.00	174.00
Powder Monkeys	99,883.00	0.00	0.00	0.00	0.00	0.00	99,883.00
Rovortrends Inc.	8,198.17	0.00	0.00	0.00	0.00	0.00	8,198.17
SRLA Association	38.00	0.00	0.00	0.00	0.00	0.00	38.00
Summerset Ranch LLC	77.09	0.00	0.00	0.00	0.00	0.00	77.09
Taggart Management LLC	90.04	0.00	0.00	0.00	0.00	0.00	90.04
TODCO Services LLC	100.00	0.00	0.00	0.00	0.00	0.00	100.00
Treadstone Partners LP	191.55	0.00	0.00	0.00	0.00	0.00	191.55
Triple Seven, L.P.	35,347.18	0.00	0.00	0.00	0.00	0.00	35,347.18
<b>Total Corporate Bank Accounts</b>	<b>164,914.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>164,914.94</b>
<b>5 S 500 W #1105 - Sale</b>							
127 Hollister St. SM, CA - Sale	0.00	0.00	0.00	0.00	192,497.25	192,497.25	192,497.25
620 E. Main Insurance Payment	1,292,745.70	0.00	0.00	0.00	0.00	0.00	1,292,745.70
620 E. Main St. Rockville- Sale	94,983.56	0.00	0.00	0.00	0.00	0.00	94,983.56
647 Arrowhead Trail - Sale	149,196.49	0.00	0.00	0.00	0.00	0.00	149,196.49
2988 S Kings Ct.- Sale	380,957.93	0.00	0.00	0.00	0.00	0.00	380,957.93
Chambetah Ranch Lot Sales	240,979.03	0.00	0.00	0.00	0.00	0.00	240,979.03
Houseboat Sale Proceeds	32,055.60	0.00	0.00	0.00	0.00	0.00	32,055.60
J. Hafen Loan	0.00	0.00	0.00	106,544.12	0.00	0.00	106,544.12
	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00

**Robb Byrns & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14-8/31/14	TOTAL
<b>J. Hafen Settlement</b>	65,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00
<b>Mountain Financial LLC</b>	84,500.00	6,500.00	0.00	13,000.00	6,500.00	26,000.00	110,500.00
<b>Pokerstars/PDIC Order Proceeds</b>	6,812,227.82	0.00	0.00	0.00	0.00	0.00	6,812,227.82
<b>Summerset Settlement</b>	51,751.56	5,000.00	5,000.00	10,000.00	0.00	20,000.00	71,751.56
<b>Touchpoint Stipulation</b>	74,518.76	0.00	0.00	0.00	0.00	0.00	74,518.76
<b>Rental Receipts</b>							
5 S 500 W #1105 Rent Receipts	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
505 Woodview Circle Deposit	2,500.00	0.00	0.00	0.00	0.00	0.00	2,500.00
505 Woodview Cir Rent	8,223.58	0.00	0.00	0.00	0.00	0.00	8,223.58
647 Arrowhead Rent Receipts	5,462.80	0.00	0.00	0.00	0.00	0.00	5,462.80
EZ Livin Rent Receipts	82,054.00	5,093.00	4,543.00	5,443.00	4,538.00	19,617.00	101,671.00
Paradise Ranch LLC Rent	101,102.22	9,085.00	7,332.00	12,185.00	6,490.00	35,092.00	136,194.22
<b>Total Rental Receipts</b>	205,342.60	14,178.00	11,875.00	17,628.00	11,028.00	54,709.00	260,051.60
<b>Miscellaneous Receipts</b>							
Government Tax Refunds	2.02	0.00	0.00	0.00	0.00	0.00	2.02
Miscellaneous Refunds	306.20	0.00	0.00	0.00	730.41	730.41	1,036.61
Sale of Painr Booth	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
<b>Total Miscellaneous Receipts</b>	2,308.22	0.00	0.00	0.00	730.41	730.41	3,038.63
<b>Total Motion to Clarify/Exhibit A Assets</b>	9,652,982.21	25,678.00	16,875.00	147,172.12	210,755.66	400,480.78	10,053,462.99
<b>Frozen Corporate Accounts</b>							
American Express Corp Account	49,133.15	0.00	0.00	0.00	0.00	0.00	49,133.15
Cardflex Payment Solutions Inc.	2,410.45	0.00	0.00	0.00	0.00	0.00	2,410.45
Cloud Nine Marketing	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00
Deseret First Credit Union	14,960.20	0.00	0.00	0.00	0.00	0.00	14,960.20
Discover Financial Services	215,814.49	0.00	0.00	0.00	0.00	0.00	215,814.49
ETrade Financial	471.45	0.00	0.00	0.00	0.00	0.00	471.45
Hilton Spackle and Shine LLC	6,838.25	0.00	0.00	0.00	0.00	0.00	6,838.25
Krico Metals Inc.	10,398.33	0.00	0.00	0.00	0.00	0.00	10,398.33
Merchant E-Solutions	5,329.45	0.00	0.00	0.00	0.00	0.00	5,329.45
MF Global Inc. *	35,836.38	(35,836.38)	0.00	0.00	0.00	(35,836.38)	0.00

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved		May 14					Jun 14					Jul 14					Aug 14					5/1/14-8/31/14		TOTAL	
	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved	Reported	Approved				
Mountain America Federal Credit PowerPay, LLC		9,383.29	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,383.29	
Sun First Bank 121003347		8,836.76	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,836.76	
The Village Bank		16,008.44	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,008.44	
US Alliance Group (First Data)		109,303.33	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,303.33	
WFB *5172 Elite Debit		178,397.75	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,397.75	
Wells Fargo Little CC		1.56	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.56	
WFB 200004-2425829 CPA		136,732.30	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136,732.30	
WFB 796-2804824 Zbby		326.27	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326.27	
Zions Bank		3,916.67	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,916.67	
Other		16,231.58	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,231.58	
Total Frozen Corporate Accounts		83,466.01	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,466.01	
		943,796.11	(35,836.38)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	907,959.73	
FDIC SunFirst Account Receipts Settlements/Distributions		1,472,064.79	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,472,064.79	
Destiny Davis Settlement		0.00	0.00	0.00	625,000.00	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	0.00	0.00	0.00	0.00	0.00	625,000.00	
Amber Lyn Shares		10,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	
Brockman Ranch LLC Distribution		1,000,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	
Cynergy Data Payments																										
DJM Reserve Funds		1,305,897.48	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,305,897.48	
JRB Reserve Funds		188,924.97	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,924.97	
Anthor Holdings Reserve Funds		638,003.87	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	638,003.87	
Jet Processing Reserve Funds		61,544.46	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,544.46	
Total Cynergy Data Payments		2,194,370.78	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,194,370.78	
Marathon Investments Inc.		61,973.53	35,836.38	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,019.51	
The Metropolitan Benefit Group		29,510.90	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,510.90	
Repayment from Browz LLC		120,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00	
Total Settlements/Distributions		3,415,855.21	35,836.38	0.00	625,000.00	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	0.00	0.00	0.00	0.00	0.00	4,085,901.19	
Proceeds From Sale of Assets																										
Auction Proceeds		169,922.21	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169,922.21	
Coin, Metal & Jewelry		393,246.82	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393,246.82	

**Robb Evans & Assoc LLC, Receiver of IVorks Inc.**  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14-		TOTAL
						8/31/14		
<b>Real Property Sale Proceeds</b>								
103 Acres Vacant Land	137,875.02	0.00	0.00	0.00	0.00		0.00	137,875.02
11 W 700 S Ephraim, UT	253,041.94	0.00	0.00	0.00	0.00		0.00	253,041.94
575 E 30 N Ephraim, UT	72,102.00	0.00	0.00	0.00	0.00		0.00	72,102.00
Beryl Vacant Land	3,376.30	0.00	0.00	0.00	0.00		0.00	3,376.30
Brockman Mountain LLC	200,629.40	0.00	0.00	0.00	0.00		0.00	200,629.40
Richfield, UT Property	35,982.86	0.00	0.00	0.00	0.00		0.00	35,982.86
Sale of Mendon Trailer Park	230,682.37	0.00	0.00	0.00	0.00		0.00	230,682.37
Washington County Acreage	321,264.09	0.00	0.00	0.00	0.00		0.00	321,264.09
<b>Total Real Property Sale Proceeds</b>	<b>1,254,953.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>1,254,953.98</b>
<b>Sale of Aircraft</b>	<b>1,521,426.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>1,521,426.61</b>
<b>Sale of Automobiles</b>	<b>42,627.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>42,627.00</b>
<b>Total Proceeds From Sale of Assets</b>	<b>3,382,176.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>3,382,176.62</b>
<b>New Horizons Finance/ Kevin Plon SLLLC</b>	<b>134,862.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>134,862.05</b>
<b>Rent Receipts</b>	<b>31,558.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>31,558.47</b>
392 W 400 S Maniti, UT	1,145.00	0.00	0.00	0.00	0.00		0.00	1,145.00
43N 100W	600.00	0.00	0.00	0.00	0.00		0.00	600.00
575 N 30 N Ephraim, UT	3,190.00	0.00	0.00	0.00	0.00		0.00	3,190.00
Mendon Court Trailer Park Rents	43,941.90	0.00	0.00	0.00	0.00		0.00	43,941.90
<b>Total Rent Receipts</b>	<b>48,876.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>48,876.90</b>
<b>Miscellaneous Income</b>								
COBRA Premiums	4,459.84	0.00	0.00	0.00	0.00		0.00	4,459.84
Commissions	1,464.31	0.00	0.00	0.00	0.00		0.00	1,464.31
Insurance Premium Refund	4,218.00	0.00	0.00	0.00	0.00		0.00	4,218.00
Perty Cash	121.00	0.00	0.00	0.00	0.00		0.00	121.00
Refunds	6,694.90	0.00	0.00	169.50	0.00		169.50	6,864.40
Tax Refunds	9,952.85	0.00	0.00	0.00	0.00		0.00	9,952.85
Other	26,561.00	0.00	0.00	0.00	0.00		0.00	26,561.00
<b>Total Miscellaneous Income</b>	<b>53,471.90</b>	<b>0.00</b>	<b>0.00</b>	<b>169.50</b>	<b>0.00</b>		<b>169.50</b>	<b>53,641.40</b>

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14-8/31/14	TOTAL
<b>Car Wash Receipts</b>	47,727.06	0.00	0.00	0.00	0.00	0.00	47,727.06
<b>Interest Income</b>	28,289.37	1,070.65	1,046.24	1,088.57	1,072.87	4,278.33	32,567.70
<b>Total Funds Collected</b>	19,211,660.69	26,748.65	642,921.24	157,639.79	211,828.53	1,039,138.21	20,250,798.90
<b>Expenses</b>							
<b>Motion to Clarify/Exhibit A Assets</b>							
<b>Virgin River Property</b>	1,517.00	0.00	0.00	0.00	0.00	0.00	1,517.00
<b>Title Policy Insurance</b>	1,517.00	0.00	0.00	0.00	0.00	0.00	1,517.00
<b>Total Virgin River Property</b>	1,517.00	0.00	0.00	0.00	0.00	0.00	1,517.00
<b>340 N Country Ln #29</b>							
<b>Electricity/Sewer</b>	(89.40)	(89.40)	0.00	0.00	0.00	(89.40)	0.00
<b>Total 340 N Country Ln #29</b>	(89.40)	(89.40)	0.00	0.00	0.00	(89.40)	0.00
<b>5 S 500 W #1105</b>							
<b>Utilities</b>	0.00	24.72	56.52	16.24	15.21	112.69	112.69
<b>Locksmith Services</b>	81.42	0.00	0.00	0.00	0.00	0.00	81.42
<b>HOA Fees</b>	5,588.19	249.00	250.52	249.00	249.00	997.52	6,585.71
<b>Lein Related Legal Fees</b>	737.91	0.00	0.00	0.00	0.00	0.00	737.91
<b>Lein Related Legal Costs</b>	37.09	0.00	0.00	0.00	0.00	0.00	37.09
<b>Total 5 S 500 W #1105</b>	6,444.61	273.72	307.04	265.24	264.21	1,110.21	7,554.82
<b>505 Woodview Circle</b>							
<b>Cleaning Services</b>	1,900.00	0.00	0.00	0.00	0.00	0.00	1,900.00
<b>Electricity/Water/sewer</b>	1,507.69	275.81	744.29	252.85	252.15	1,525.10	3,032.79
<b>Maintenance &amp; Repairs</b>	1,059.00	0.00	3,300.00	700.00	700.00	4,700.00	5,759.00
<b>Pool Maintenance</b>	663.86	31.45	67.03	178.27	466.40	743.15	1,407.01
<b>Security Deposit Refund</b>	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00
<b>Total 505 Woodview Circle</b>	6,630.55	307.26	4,111.32	1,131.12	1,418.55	6,968.25	13,598.80
<b>573 S. Woodview Cir.</b>							
<b>Electricity/Water/Sewer</b>	7,244.87	833.18	890.12	1,357.02	1,882.04	4,962.36	12,207.23
<b>Residential Gas</b>	1,040.24	69.71	41.00	0.00	626.40	737.11	1,777.35
<b>Total 573 S. Woodview Cir.</b>	8,285.11	902.89	931.12	1,357.02	2,508.44	5,699.47	13,984.58



Robb Evans & Assoc LLC, Receiver of IW orks Inc.  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved						5/1/14-8/31/14	TOTAL
	May 14	Jun 14	Jul14	Aug 14	8/31/14			
<b>647 Arrowhead Dr.</b>								
Overbid Advertising	893.42	0.00	0.00	0.00	0.00	0.00	0.00	893.42
Pool Maintenance	182.47	0.00	0.00	0.00	0.00	0.00	0.00	182.47
Gas & Propane	62.84	0.00	0.00	0.00	0.00	0.00	0.00	62.84
Cleaning Services	766.68	0.00	0.00	0.00	0.00	0.00	0.00	766.68
Landscaping Services	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00
Locksmith Services	86.00	0.00	0.00	0.00	0.00	0.00	0.00	86.00
Power/Water/Sewer	762.79	0.00	0.00	0.00	0.00	0.00	0.00	762.79
<b>Total 647 Arrowhead Dr.</b>	<b>4,054.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,054.20</b>
<b>1749 E. Boulder Mountain</b>								
Natural Gas	196.12	79.53	16.15	0.00	14.80	110.48	306.60	
HOA Dues	635.00	0.00	0.00	120.00	0.00	120.00	755.00	
Electricity	1,101.71	103.25	48.00	22.00	19.00	192.25	1,293.96	
Maintenance & repairs	1,840.00	0.00	0.00	0.00	0.00	0.00	1,840.00	
Mortgage Payments	22,474.10	1,911.89	1,911.89	1,928.14	1,911.89	7,663.81	30,137.91	
Security & Alarm	90.00	90.00	45.00	45.00	45.00	225.00	315.00	
Water/Sewer/Garbage	634.79	0.00	53.65	63.75	66.67	184.07	818.86	
<b>Total 1749 E. Boulder Mountain</b>	<b>26,971.72</b>	<b>2,184.67</b>	<b>2,074.69</b>	<b>2,178.89</b>	<b>2,057.36</b>	<b>8,495.61</b>	<b>35,467.33</b>	
<b>2988 S. Kings Court Lane</b>								
Electricity	672.99	72.81	0.00	0.00	0.00	72.81	745.80	
Locksmith Services	155.01	0.00	0.00	0.00	0.00	0.00	155.01	
Pool Maintenance	1,256.72	0.00	0.00	0.00	0.00	0.00	1,256.72	
Repairs & Maintenance	2,761.42	0.00	0.00	0.00	0.00	0.00	2,761.42	
Water/Sewer/Garbage	1,037.79	68.94	98.85	0.00	0.00	167.79	1,205.58	
<b>Total 2988 S. Kings Court Lane</b>	<b>5,883.93</b>	<b>141.75</b>	<b>98.85</b>	<b>0.00</b>	<b>0.00</b>	<b>240.60</b>	<b>6,124.53</b>	
<b>3265 E. Old Pioneer Rd.</b>								
Property Taxes	579.67	0.00	0.00	0.00	0.00	0.00	579.67	
<b>Total 3265 E. Old Pioneer Rd.</b>	<b>579.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>579.67</b>	

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14	8/31/14	TOTAL
<b>EZL Jv'n MHP</b>								
Church Rental Increase	221.50	0.00	0.00	0.00	0.00	0.00	0.00	221.50
Deposit Refund	200.00	0.00	300.00	0.00	0.00	300.00	300.00	500.00
Electricity	9,623.85	613.03	596.51	727.28	706.83	2,643.65	2,643.65	12,267.50
Fees & Permits	528.54	0.00	0.00	208.00	0.00	208.00	208.00	736.54
Garbage & Refuse Services	3,639.63	333.30	269.31	269.47	333.30	1,205.38	0.00	4,845.01
Monthly Sewer Reduction	90.00	0.00	0.00	0.00	0.00	0.00	0.00	90.00
On-Site Manager Fees	8,450.00	650.00	650.00	650.00	650.00	2,600.00	0.00	11,050.00
Monthly Garbage Reduction	125.00	0.00	0.00	0.00	0.00	0.00	0.00	125.00
Postage & Delivery	182.19	0.00	0.00	0.00	0.00	0.00	0.00	182.19
Property Management Fees	13,038.00	1,036.50	1,036.50	1,036.50	1,036.50	4,146.00	0.00	17,184.00
Property Taxes	215.07	0.00	0.00	0.00	0.00	0.00	0.00	215.07
Repairs & Maintenance	3,156.40	0.00	650.29	968.08	313.27	1,931.64	60.00	5,088.04
Water Analysis Fees	660.00	20.00	20.00	20.00	0.00	0.00	0.00	720.00
Water & Sewer	9,779.36	1,222.42	1,222.42	1,222.42	1,222.42	4,889.68	0.00	14,669.04
Water System Operator Fee	1,300.00	100.00	100.00	100.00	100.00	400.00	0.00	1,700.00
<b>Total EZL Jv'n MHP</b>	<b>51,209.54</b>	<b>3,975.25</b>	<b>4,845.03</b>	<b>5,201.75</b>	<b>4,362.32</b>	<b>18,384.35</b>	<b>69,593.89</b>	
<b>Paradise Ranch LLC</b>								
Propane Tank Rent	475.77	0.00	0.00	0.00	0.00	0.00	0.00	475.77
Property Taxes	6,386.54	691.75	691.75	691.75	691.75	2,767.00	0.00	9,153.54
Automobile Insurance	903.50	69.50	69.50	69.50	69.50	278.00	0.00	1,181.50
Deposit Refund	1,735.00	0.00	0.00	0.00	0.00	0.00	0.00	1,735.00
Electricity	15,947.56	884.52	958.62	1,196.79	1,507.37	4,547.30	0.00	20,494.86
Garbage & Refuse Services	1,323.91	123.77	123.45	124.45	124.45	496.12	0.00	1,820.03
Medical Expenses	700.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00
Mortgage	28,241.60	2,172.00	2,172.00	2,172.00	2,172.00	8,688.00	0.00	36,929.60
On-Site Management Fees	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00
Petty Cash Receipts	1,152.79	0.00	0.00	0.00	0.00	0.00	0.00	1,152.79
Property Manager Expenses								
Fuel	5,231.38	623.67	564.58	556.50	795.17	2,539.92	0.00	7,771.30
Legal Fees & Costs	312.00	818.00	0.00	175.00	0.00	993.00	0.00	1,305.00
Maintenance Supplies	3,962.51	1,243.12	0.00	88.26	1,199.98	2,531.36	0.00	6,493.87

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved		May 14		Jun 14		Jul 14		Aug 14		5/1/14-8/31/14		TOTAL
<b>Meals</b>	2,963.62		295.96		317.84		398.50		524.95		1,537.25		4,500.87
<b>Phone &amp; Internet</b>	243.13		48.98		48.98		48.98		48.98		195.92		439.05
<b>Postage &amp; Copy</b>	957.62		62.05		123.81		35.40		35.71		256.97		1,214.59
<b>Repair &amp; Maintenance</b>	4,816.82		222.00		1,118.49		4,302.56		3,124.01		8,767.06		13,583.88
<b>Vehicle Registration</b>	135.25		0.00		96.38		0.00		0.00		96.38		231.63
<b>Total Property Manager Expenses</b>	18,622.33		3,313.78		2,270.08		5,605.20		5,728.80		16,917.86		35,540.19
<b>Property Management Fees</b>	72,400.00		5,700.00		5,700.00		5,700.00		5,700.00		22,800.00		95,200.00
<b>Repairs &amp; Maintenance</b>	11,108.43		0.00		1,300.00		0.00		0.00		1,300.00		12,408.43
<b>Sewer &amp; Wastewater</b>	5,799.70		0.00		0.00		0.00		0.00		0.00		5,799.70
<b>Telephone &amp; Internet</b>	250.85		0.00		0.00		0.00		0.00		0.00		250.85
<b>Television</b>	169.48		0.00		0.00		0.00		0.00		0.00		169.48
<b>Water Analysis Fees</b>	47.00		0.00		0.00		0.00		0.00		0.00		47.00
<b>Total Paradise Ranch LLC</b>	166,964.46		12,955.32		13,285.40		15,559.69		15,993.87		57,794.28		224,758.74
<b>Woodsview HOA Dues</b>	8,075.00		0.00		0.00		1,200.00		0.00		1,200.00		9,275.00
<b>Total Woodsview HOA Dues</b>	8,075.00		0.00		0.00		1,200.00		0.00		1,200.00		9,275.00
<b>Appraisals &amp; Title Reports</b>	18,787.00		0.00		0.00		0.00		0.00		0.00		18,787.00
<b>Property &amp; Liability Insurance</b>	22,109.63		21,115.49		4,100.00		4,100.00		4,100.00		33,415.49		55,525.12
<b>Water Water/Release Agreement</b>	5,250.00		0.00		0.00		0.00		0.00		0.00		5,250.00
<b>Billy's Limited LLC-Loan Pay of</b>	828,109.55		0.00		0.00		0.00		0.00		0.00		828,109.55
<b>Total Motion to Clarify/Exhibit A Assets</b>	1,161,561.37		41,166.95		29,753.45		30,993.71		30,704.75		132,618.86		1,294,180.23
<b>Mut Settlement Funds</b>	3,556.83		0.00		0.00		0.00		0.00		0.00		3,556.83
<b>Cache Valley Bank Settlement</b>	790,015.11		0.00		0.00		0.00		0.00		0.00		790,015.11
<b>Corporate/Defendant Asset Exp.</b>													
<b>Aircraft Expenses</b>													
<b>Advertising for Sale</b>	9,311.61		0.00		0.00		0.00		0.00		0.00		9,311.61
<b>Aircraft Fuel</b>	2,361.43		0.00		0.00		0.00		0.00		0.00		2,361.43
<b>Broker Fee</b>	1,595.30		0.00		0.00		0.00		0.00		0.00		1,595.30
<b>Insurance Premiums</b>	89,094.00		0.00		0.00		0.00		0.00		0.00		89,094.00
<b>Registration Fees</b>	6,010.00		0.00		0.00		0.00		0.00		0.00		6,010.00

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved		May 14					Jun 14					Jul 14					Aug 14					5/1/14 8/31/14		TOTAL		
Relocation Services	15,923.95	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,923.95	
Repairs & Maintenance	166,218.98	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,218.98	
Security Guard Services	29,700.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,700.00	
Storage	28,530.12	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,530.12	
Title Searches	445.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	445.00	
Total Aircraft Expenses	349,190.39	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349,190.39	
Appraisals/B.O.V.	49,226.58	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,226.58	
Armored Car Service & Storage	13,598.36	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,598.36	
Auction Related Expenses	14,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	
Storage	5,300.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,300.00	
Moving Services	19,300.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,300.00	
Total Auction Related Expenses	19,300.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,300.00	
Automobile Expenses	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Title fees	374.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374.00	
Vehicle Registration Fees	22,545.55	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,545.55	
Automobile Insurance Premiums	22,919.55	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,919.55	
Total Automobile Expenses	22,919.55	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,919.55	
Business Taxes	4,381.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,381.00	
Health Insurance Premium	168.54	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.54	
Houseboat Expenses	63,171.64	1,072.50	1,125.64	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,369.78	
Boat Moorage	25,695.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,695.00	
Insurance Premiums	12,216.78	(6.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,210.78	
Maintenance & Repairs	1,165.25	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,165.25	
Personal Watercraft Insurance	63,513.26	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,513.26	
Secured Lender Loan Payments	165,761.93	1,066.50	1,125.64	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,954.07	
Total Houseboat Expenses	2,075.44	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,075.44	
Locksmith Services	11.30	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.30	
New Horizons Finance Inc.	1,125.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00	
Postage	1,136.30	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,136.30	
Service Fees																											
Total New Horizons Finance Inc.																											

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2013) to August 31, 2014**

	Previously Reported and Approved	May 14	Jun 14	Jul 14	Aug 14	5/1/14-8/31/14	TOTAL
<b>Office Moveout/Cleaning</b>							
Real Properties	1,693.50	0.00	0.00	0.00	0.00	0.00	1,693.50
Mendon Court Trailer Park							
<b>Unit #1</b>							
Mobile Home Tax	89.99	0.00	0.00	0.00	0.00	0.00	89.99
Utilities	320.51	0.00	0.00	0.00	0.00	0.00	320.51
Unit #1 - Other	21.80	0.00	0.00	0.00	0.00	0.00	21.80
<b>Total Unit #1</b>	<b>432.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>432.30</b>
<b>Unit #2</b>							
Mobile Home Tax	87.77	0.00	0.00	0.00	0.00	0.00	87.77
Repairs & Maintenance	110.00	0.00	0.00	0.00	0.00	0.00	110.00
Utilities	560.94	0.00	0.00	0.00	0.00	0.00	560.94
Carpet Cleaning	160.00	0.00	0.00	0.00	0.00	0.00	160.00
<b>Total Unit #2</b>	<b>918.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>918.71</b>
<b>Unit #3</b>							
Carpet Cleaning	80.00	0.00	0.00	0.00	0.00	0.00	80.00
Utilities	124.85	0.00	0.00	0.00	0.00	0.00	124.85
<b>Total Unit #3</b>	<b>204.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>204.85</b>
<b>Unit #4</b>							
Utilities	58.50	0.00	0.00	0.00	0.00	0.00	58.50
Repairs & Maintenance	229.76	0.00	0.00	0.00	0.00	0.00	229.76
<b>Total Unit #4</b>	<b>288.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>288.26</b>
<b>Unit #5</b>							
Utilities	124.86	0.00	0.00	0.00	0.00	0.00	124.86
<b>Total Unit #5</b>	<b>124.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124.86</b>
<b>Unit #6</b>							
Mobile Home Tax	42.27	0.00	0.00	0.00	0.00	0.00	42.27
Septic Tank Service	600.00	0.00	0.00	0.00	0.00	0.00	600.00



**Robb Evans & Assoc LLC, Receiver of IWorks Inc.**  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved		Month					5/1/14-8/31/14		TOTAL
	May 14	Jun 14	Jul 14	Aug 14	8/31/14	8/31/14	8/31/14			
<b>Property Taxes</b>	4,760.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,760.22	
<b>Common Area Expenses</b>	4,930.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,930.06	
<b>Snow Plow Services</b>	137.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.50	
<b>Septic Tank Service</b>	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,150.00	
<b>Liability Insurance</b>	1,301.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,301.87	
<b>Maintenance &amp; Repairs</b>	529.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529.26	
<b>Storage Unit Rental</b>	31.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.25	
<b>Deposit Refunds</b>	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
<b>Total Mendon Court Trailer Park</b>	<u>21,495.75</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>21,495.75</u>	
<b>127 Hollister Ave. Santa Monica</b>										
<b>Mortgage Payments</b>	13,737.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,737.50	
<b>Repairs &amp; Maintenance</b>	835.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	835.55	
<b>Security/Alarm</b>	533.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533.50	
<b>Yard Maintenance</b>	1,875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,875.00	
<b>Eviction Fees</b>	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	
<b>Insurance Premium</b>	4,461.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,461.06	
<b>Electricity</b>	1,976.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,976.68	
<b>Water/Sewer/Garbage</b>	2,361.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,361.31	
<b>Natural Gas</b>	196.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.40	
<b>Total 127 Hollister Ave. Santa Monica</b>	<u>26,227.00</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<u>26,227.00</u>	
<b>302 W. Hilton Dr.</b>										
<b>Alarm &amp; Monitoring</b>	156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.00	
<b>Personal Property Taxes</b>	173.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	173.24	
<b>Vending Machine Products</b>	544.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	544.95	
<b>Postage</b>	71.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.31	
<b>Maintenance &amp; Repair</b>	647.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	647.18	
<b>Small Equipment &amp; Parts</b>	2,012.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,012.64	
<b>Cleaners &amp; Chemicals</b>	3,345.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,345.87	
<b>Phone &amp; Internet</b>	404.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404.52	
<b>Manager Fees</b>	9,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,775.00	
<b>C.C. Discounts &amp; Fees</b>	1,706.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,706.54	

**Robb Evans & Assoc LLC, Receiver of IWorks Inc.**  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved		5/1/14-8/31/14					TOTAL
	May 14	Jun 14	Jul 14	Aug 14	8/31/14			
<b>43 N 100 E Ephraim, UT</b>								
Electricity/Water/Sewer	7,689.26	0.00	0.00	0.00	0.00	0.00	7,689.26	
Natural Gas	730.13	0.00	0.00	0.00	0.00	0.00	730.13	
Garbage Service	759.73	0.00	0.00	0.00	0.00	0.00	759.73	
<b>Total 43 N 100 E Ephraim, UT</b>	<b>28,016.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,016.37</b>	
<b>11 W 700 S Ephraim, UT</b>								
Water, Sewer, Electricity	299.93	0.00	0.00	0.00	0.00	0.00	299.93	
<b>Total 11 W 700 S Ephraim, UT</b>	<b>299.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>299.93</b>	
<b>529 Wood View Cr. SG, UT</b>								
Insurance Premium	36,915.00	0.00	0.00	0.00	0.00	0.00	36,915.00	
<b>Total 529 Wood View Cr. SG, UT</b>	<b>36,915.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,915.00</b>	
<b>575 E 30 N Ephraim, UT</b>								
Deposit Refund	750.00	0.00	0.00	0.00	0.00	0.00	750.00	
Electricity/Water/Sewer	912.44	0.00	0.00	0.00	0.00	0.00	912.44	
Insurance Premiums	859.00	0.00	0.00	0.00	0.00	0.00	859.00	
Loan Interest	7,945.50	0.00	0.00	0.00	0.00	0.00	7,945.50	
Natural Gas	248.68	0.00	0.00	0.00	0.00	0.00	248.68	
Repairs & Maintenance	4,791.68	0.00	0.00	0.00	0.00	0.00	4,791.68	
<b>Total 575 E 30 N Ephraim, UT</b>	<b>15,507.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,507.30</b>	
<b>620 E. Main Rockville, UT</b>								
Fire Damage Assessment	540.00	0.00	0.00	0.00	0.00	0.00	540.00	
Fire Related Repairs	4,161.24	0.00	0.00	0.00	0.00	0.00	4,161.24	
Water & Utilities	1,325.17	0.00	0.00	0.00	0.00	0.00	1,325.17	
Yard Maintenance	1,840.00	0.00	0.00	0.00	0.00	0.00	1,840.00	
<b>Total 620 E. Main Rockville, UT</b>	<b>7,866.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,866.41</b>	



**Robb Evans & Assoc LLC, Receiver of IVorks Inc.**  
**Administrative Expense and Fund Balance**  
 From Inception (January 13, 2011) to August 31, 2014

	Previously Reported and Approved	Month					5/1/14-8/31/14		TOTAL
		May 14	Jun 14	Jul 14	Aug 14				
<b>1140 E. Fort Pierce Dr. #36</b>									
Electricity	125.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125.89
Gas	307.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	307.10
<b>Total 1140 E. Fort Pierce Dr. #36</b>	<b>432.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>432.99</b>
<b>249 E. Tabernacle St. SG, UT</b>									
Rent	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Trash Container Rental	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00
Electricity/Water/Sewer	626.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	626.38
<b>Total 249 E. Tabernacle St. SG, UT</b>	<b>3,647.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,647.38</b>
<b>1792 S. Blackridge Dr. SG, UT</b>									
Flood Insurance	1,659.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659.00
<b>Total 1792 S. Blackridge Dr. SG, UT</b>	<b>1,659.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,659.00</b>
<b>Consulting Services</b>									
Property Title Searches	2,432.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,432.50
Property & Liability Insurance	6,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,515.00
Title Insurance	116,228.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,228.29
<b>Total Real Properties</b>	<b>2,706.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,706.00</b>
<b>Server Colocation Rent</b>									
Storage Unit Rent	277,727.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277,727.55
<b>Total Corporate/Defendant Asset Exp.</b>	<b>3,690.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,690.00</b>
<b>Receiver Fees &amp; Expenses</b>									
Receiver Fees	6,217.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,217.34
Receiver	917,086.48	1,066.50	1,125.64	0.00	0.00	0.00	0.00	2,192.14	919,278.62
<b>Receiver</b>									
R. Evans	3,985.20	64.80	0.00	0.00	0.00	0.00	64.80	4,050.00	
B. Kane	244,175.00	2,750.00	800.00	1,275.00	1,550.00	6,375.00	250,550.00		
K. Johnson	179,512.20	151.20	245.70	642.60	1,512.00	1,190.70	180,702.90		
V. Miller	252,069.30	3,553.20	6,482.70	1,852.20	5,329.80	17,217.90	269,287.20		
S. Krishnan	37.80	0.00	0.00	0.00	0.00	0.00	37.80		

**Robb Evans & Assoc LLC, Receiver of IWorx Inc.  
Administrative Expense and Fund Balance  
From Inception (January 13, 2011) to August 31, 2014**

	Previously Reported and Approved		5/1/14 - 8/31/14					TOTAL
	Approved	May 14	Jun 14	Jul 14	Aug 14	8/31/14		
<b>A. Jen</b>	33,774.30	18.90	850.50	0.00	18.90	888.30	34,662.60	
<b>Total Receiver</b>	713,553.80	6,538.10	8,378.90	3,769.80	7,049.90	25,736.70	739,290.50	
<b>Senior Staff</b>								
M. Lin	189.00	0.00	0.00	0.00	0.00	0.00	189.00	
L. Lee	127,745.10	75.60	37.80	56.70	56.70	226.80	127,971.90	
F. Jen	314,382.60	2,173.50	0.00	0.00	113.40	2,286.90	316,669.50	
P. Chung	760,101.30	10,130.40	283.50	3,553.20	4,819.50	18,786.60	778,887.90	
C. Callahan	85,465.80	680.40	415.80	359.10	1,058.40	2,513.70	87,979.50	
C. DeClaus	126,981.00	1,836.00	1,359.00	3,150.00	1,467.00	7,812.00	134,793.00	
J. Daddn	36,540.00	15.00	0.00	0.00	15.00	30.00	36,570.00	
W. Wolf	7,831.00	0.00	0.00	0.00	0.00	0.00	7,831.00	
N. Wolf	9,820.00	15.00	15.00	10.00	20.00	60.00	9,880.00	
<b>Total Senior Staff</b>	1,469,055.80	14,925.90	2,111.10	7,129.00	7,550.00	31,716.00	1,500,771.80	
<b>Information Technology</b>								
E. Roop	84,787.50	0.00	0.00	0.00	0.00	0.00	84,787.50	
K. Chapin	5,882.17	155.26	110.90	141.95	53.23	461.34	6,343.51	
<b>Total Information Technology</b>	90,669.67	155.26	110.90	141.95	53.23	461.34	91,131.01	
<b>Support Staff</b>	55,232.00	379.30	287.80	317.20	348.70	1,333.00	56,565.00	
<b>Total Receiver Fees</b>	2,328,511.27	21,998.56	10,888.70	11,357.95	15,001.83	59,247.04	2,387,758.31	
<b>Receiver Expenses</b>								
Bank & Wire Fees	716.00	0.00	0.00	0.00	0.00	0.00	716.00	
Bond Premiums	400.00	0.00	0.00	0.00	0.00	0.00	400.00	
Investigative Search Costs	36,344.47	0.00	352.94	0.00	0.00	352.94	36,697.41	
Occupancy & Equipment Rental	37,840.29	225.00	1,452.06	1,854.72	1,544.84	5,076.62	42,916.91	
Office Telephone & Supplies	6,790.68	81.51	75.95	101.43	28.93	287.82	7,078.50	
Postage & Delivery	18,013.63	153.37	112.01	266.11	127.36	658.85	19,272.48	
Retained Employee Services	864.00	0.00	0.00	0.00	0.00	0.00	864.00	
Small Equipment & Supplies	1,576.72	0.00	0.00	0.00	0.00	0.00	1,576.72	
Subpoena/ Document Reproduction	20,668.39	135.25	0.00	0.00	0.00	135.25	20,803.64	
Tax Return Preparation	63,963.32	0.00	0.00	0.00	20,478.14	20,478.14	84,441.46	

