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Robb Evans & Associates LLC

7
8 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
9 **LOS ANGELES COUNTY**

10
11 PEOPLE OF THE STATE OF CALIFORNIA,

12 Plaintiff,

13 v.

14 NIV ISKIN, REVIV KARPMAN, TOMER
KOGMAN and AVRAHAM YECHIZKIA, et
15 al.,

16 Defendants.

Case No. LA065077

[Assigned to Hon. Joseph A. Brandolino,
Dept. F]

NOTICE OF SUPPLEMENT TO FINAL
REPORT OF TEMPORARY RECEIVER'S
ACTIVITIES AND REVISED FINAL
ACCOUNTING; SUPPLEMENTAL
DECLARATION OF BRICK KANE

Date: December 13, 2012

Time: 9:00 a.m.

Dept.: F

FRANZEL ROBINS BLOOM & CSATO, L.C.
6500 WILSHIRE BOULEVARD, 17TH FLOOR
LOS ANGELES, CALIFORNIA 90046-4920
(323) 852-1000

1 TO: THE HONORABLE JOSEPH A. BRANDOLINO, JUDGE OF THE SUPERIOR
2 COURT, AND ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

3 Robb Evans & Associates LLC, the Court-appointed temporary receiver ("Temporary
4 Receiver") over the properties and businesses of Niv Iskin, Reviv Karpman, Tomer Kogman and
5 Avraham Yechizkia, submits herewith its Supplement to Final Report of Temporary Receiver's
6 Activities (August 31, 2012, through November 30, 2012) ("Supplement to Final Report"),
7 including Revised Final Report of the Receivership Administrative Expenses from Inception (July
8 16, 2010) to August 31, 2012 and Revised Estimate to Close ("Revised Final Accounting"), copies
9 of which are attached hereto as Exhibit A.

10 The Supplement to the Final Report and Revised Final Accounting are provided to the
11 Court and the parties in connection with the Temporary Receiver's previously filed and served
12 Motion for an Order Approving Temporary Receiver's Final Report of Activities and Accounting,
13 Discharging Temporary Receiver, Exonerating Temporary Receiver's Bond, and for Related
14 Relief ("Motion"). The Motion is set for hearing in Department F at 9:00 a.m. on December 13,
15 2013.

16 As specified in the Supplement to the Final Report and Revised Final Accounting, the
17 Temporary Receiver recently came into possession of the additional sum of \$480,334.11. The
18 request of the Court to close the Temporary Receivership Estate remains as originally stated in the
19 Motion with the exception that the Temporary Receiver respectfully requests the Court to direct
20 the Temporary Receiver to deposit the net Temporary Receivership Estate proceeds of
21 \$580,557.51 (instead of the original amount of \$106,846.90) with the California Department of
22 Justice to be held in trust for the potential distribution pursuant Penal Code section 186.11 pending
23 further order by the Court or as the Court may otherwise direct.

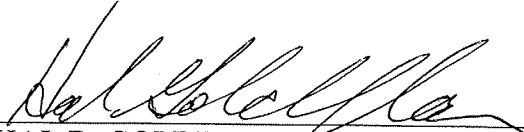
24 The Temporary Receiver has served notice of the Supplement to the Final Report and
25 Revised Final Accounting on third-parties in accordance with Rule 3.1184(c) of the California
26 Rules of Court. (See concurrently filed Notice of Supplement to the Final Report and Revised
27 Final Accounting to Third Parties Per Cal. Rules Court 3.1184(c).)
28

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Dated: December 5, 2012

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

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

Declaration

FRANZEL ROBINS BLOOM & CSATO, L.C.
6500 WILSHIRE BOULEVARD, 17TH FLOOR
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SUPPLEMENTAL DECLARATION OF BRICK KANE

I, Brick Kane, declare as follows:

1. I am the President & Chief Operating Officer of Robb Evans & Associates LLC, the Court-appointed Temporary Receiver in this matter. I am one of the deputies to the Temporary Receiver that has had primary responsibility for the day-to-day supervision and management of the receivership estate over the businesses and properties of defendants Niv Iskin, Reviv Karpman, Tomer Kogman and Avraham Yechizkia since the Court appointed the Temporary Receiver on July 16, 2010. I have personal knowledge of the matters set forth in this declaration or I have gained knowledge of these matters based upon my participation in managing the receivership estate. I also have reviewed the books and records of the Temporary Receiver and have regularly communicated with other members and staff of the Temporary Receiver who assist in the management of the receivership estate. If called upon to testify as to these matters, I could and would competently testify thereto. This declaration supplements my declaration my declaration dated October 24, 2012, submitted with the Motion filed on November 5, 2012.

2 I attach hereto as Exhibit A the Supplement to Final Report of Temporary Receiver's Activities (August 31, 2012, through November 30, 2012) ("Supplement to Final Report"), including Revised Final Report of the Receivership Administrative Expenses from Inception (July 16, 2010) to August 31, 2012 and Revised Estimate to Close ("Revised Final Accounting").

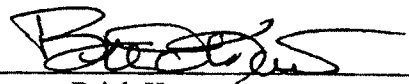
3 The Supplement to the Final Report describes the events leading to the Temporary Receiver's recent recovery of the sum of \$480,334.11 from card processor Group ISO. As a result of this additional recovery, the balance of the Temporary Receiver Estate has changed. This amount is reflected in the Revised Final Accounting attached hereto. The Revised Final Accounting reflects the recovery of the \$480,334.11 as well as the cost to the Temporary Receivership Estate to effect this recovery, and it supersedes the Final Accounting filed on November 5, 2012.

4. The Temporary Receiver's request to close the Temporary Receivership Estate remains as originally stated in the Motion with the exception that the Temporary Receiver

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6500 WILSHIRE BOULEVARD, 17TH FLOOR
LOS ANGELES, CALIFORNIA 90048-4920
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1 respectfully requests the Court to direct it to deposit the net Temporary Receivership Estate
2 proceeds of \$580,557.51 (instead of the original amount of \$106,846.90) with the California
3 Department of Justice to be held in trust for the potential distribution pursuant Penal Code section
4 186.11 pending further order by the Court or as the Court may otherwise direct.

5 I declare under penalty of perjury under the laws of the state of California that the
6 foregoing is true and correct and that this declaration was executed on December 5, 2012, at Sun
7 Valley, California.

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9 _____
10 Brick Kane

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Exhibit A

Robb Evans & Associates LLC
Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia

SUPPLEMENT TO FINAL REPORT OF TEMPORARY RECEIVER'S
ACTIVITIES

August 31, 2012 through November 30, 2012

Summary of Activities

This is a Supplement to the Final Report and Accounting to the Court by the Temporary Receiver¹. This Report incorporates the Final Report of the Temporary Receiver from July 16, 2010 through August 31, 2012 and informs the Court of subsequent events that have resulted in a significant additional recovery to the Receivership Estate.

This report does not constitute an audit of financial condition and is intended only to provide information for use by the Court in assessing the status of the Receivership.

Funds Recovery

Subsequent to service of the Temporary Receiver's Final Report and Accounting, a representative of the California Department of Justice contacted the Temporary Receiver and advised that one of the Defendants had notified them that actual funds held by credit card processor Group ISO exceeded the amount reported as remitted to the Temporary Receiver. The California Department of Justice's Representative contacted Group ISO and confirmed that they held approximately \$480,000 in credit card funds. This amount had previously been provided by the California Department of Justice to the Temporary Receiver at inception of the Receivership.

The Temporary Receiver's initial confirmation of funds and remittance request in July, 2010 with credit card processor Group ISO was \$480,334.11, is itemized as follows:

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

Money Tree Funding LLC	\$ 28,029.72
Quick Cash Lending LLC	\$ 75,668.48
Mason Capital Group	\$ 184,840.92
E Page dba National Credit Services	\$ 191,794.99
Total	\$ 480,334.11

Group ISO through their Risk Manager and Counsel qualified balance confirmation by advising that funds were held as a reserve against loss on credit card transactions and were subject to chargebacks at the bank of deposit, Bank of America. Group ISO cautioned that the amount of \$480,334.11 was likely grossly overstated due to the large volume of charge back activity the accounts experienced. The Temporary Receiver was referred to Bank of America for confirmation of the true balance, net of credit card chargebacks.

The Temporary Receiver contacted Bank of America in July, 2010 and confirmed balances in these accounts to be a total of \$78.70 as itemized below:

Money Tree Funding LLC	\$ (44.32)
Quick Cash Lending LLC	\$ 31.97
Mason Capital Group	No Accounts
E Page dba National Credit Services	\$ 91.05
Total	\$ 78.70

Ultimately, funds totaling \$4,261.66 were remitted to the Temporary Receiver. This amount included funds held for Roadrunner Marketing Solutions dba Roadrunner Marketing in another account.

Subsequent to receipt of notification from the California Department of Justice in November, 2012 that Group ISO had re-confirmed the original balance amounts, the Temporary Receiver again contacted Group ISO and again demanded remittance of all funds. Group ISO again stated to the Temporary Receiver that the \$480,334.11 was grossly overstated due to chargeback activity. Group ISO agreed to remit whatever funds existed for receipt by the Temporary Receiver by the following day.

Approximately ten days after Group ISO's commitment to remit funds, no funds had been received by the Temporary Receiver. The Temporary Receiver again contacted Group ISO and was told funds in an undetermined amount had been remitted and would provide tracking verification. The following day the Temporary Receiver received by overnight mail checks totaling \$480,334.11.

Final Accounting

Attached under Tab 1 is the Revised Final Report of the Receivership Administrative Expenses from Inception through November 30, 2012. This Revised Final Report reflects the recovery of \$480,334.11 as well as the cost to the Receivership Estate to effect this recovery. This final accounting supersedes that previously provided.

Request of the Court to Close the Receivership Estate

The request of the Court to close the Receivership Estate remains as originally stated in the Temporary Receiver's Final Report with the exception that the Court is respectfully requested to:

1. Direct the Temporary Receiver to deposit the revised amount of net proceeds of \$580,557.51, (instead of the original amount of \$106,846.90) with the California Department of Justice to be held in trust for the potential distribution under Penal Code Section 186.11 pending further order by the Court or as the Court may otherwise direct.

Respectfully submitted,

/s/

Robb Evans & Associates LLC,
Temporary Receiver

TAB 1

Robb Evans & Associates LLC

**Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
Receiver Administrative Expense Summary and Fund Balance**

From Inception (July 16, 2010) to August 31, 2012 and Revised Estimate to Close

	Total			Estimate to Close	TOTAL
	Previously Reported	6/1/11- 8/31/12	7/16/10- 8/31/12		
Funds Collected					
Funds Transferred In					
Wells Fargo Bank	0.00	9,178.74	9,178.74	0.00	9,178.74
Group ISO	0.00	0.00	0.00	480,334.11	480,334.11
First Data Corporation	4,261.66	0.00	4,261.66	0.00	4,261.66
Bank of America	15,969.85	3,293.29	19,263.14	0.00	19,263.14
Chase JP Morgan	536.11	0.00	536.11	0.00	536.11
Attorney Trust Fund of Tamara Duncan	9,244.42	0.00	9,244.42	0.00	9,244.42
Total Funds Transferred In	30,012.04	12,472.03	42,484.07	480,334.11	522,818.18
Life Ins. Cash Value - Karpman					
Loan Payment	24,981.45	0.00	24,981.45	0.00	24,981.45
Insurance Settlement Payment	125,301.74	0.00	125,301.74	0.00	125,301.74
Insurance Refund	55,000.00	0.00	55,000.00	0.00	55,000.00
Rental Income	0.00	804.00	804.00	0.00	804.00
19142 Haynes Street #4	3,110.62	0.00	3,110.62	0.00	3,110.62
7043 Jordan	1,713.00	0.00	1,713.00	0.00	1,713.00
22740 Hatteras	5,080.00	0.00	5,080.00	0.00	5,080.00
6644 Balboa Blvd	26,300.00	0.00	26,300.00	0.00	26,300.00
4531 Van Nuys Blvd	20,754.55	0.00	20,754.55	0.00	20,754.55
19111 Hamlin Street	4,950.00	0.00	4,950.00	0.00	4,950.00
6640 Balboa Blvd	23,233.75	0.00	23,233.75	0.00	23,233.75
4725 Libbit	7,000.00	0.00	7,000.00	0.00	7,000.00
Total Rental Income	92,141.92	0.00	92,141.92	0.00	92,141.92
Proceeds from Sale of Assets	20,600.00	60,803.01	81,403.01	0.00	81,403.01
Misc. Refund	305.03	0.00	305.03	0.00	305.03
Total Funds Collected	348,342.18	74,079.04	422,421.22	480,334.11	902,755.33

Temporary Receiver of the Properties and Businesses of
 Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
 Receiver Administrative Expense Summary and Fund Balance

From Inception (July 16, 2010) to August 31, 2012 and Revised Estimate to Close

Expense	Previously Reported	Total		Estimate to Close	TOTAL
		6/1/11-8/31/12	7/16/10-8/31/12		
Asset Preservation					
Legal - Meller & Floyd	4,070.00	0.00	4,070.00	0.00	4,070.00
Disposal Services	1,170.88	0.00	1,170.88	0.00	1,170.88
Security Services	3,824.41	710.00	4,534.41	0.00	4,534.41
Property Tax	89.81	0.00	89.81	0.00	89.81
Utility	12,947.52	0.00	12,947.52	0.00	12,947.52
Repair & Maintenance	6,072.90	254.80	6,327.70	0.00	6,327.70
Insurance	4,850.60	522.80	5,373.40	0.00	5,373.40
City Tax	0.00	0.00	0.00	117.00	117.00
Gardening	1,270.00	0.00	1,270.00	0.00	1,270.00
Misc. Expense	981.80	20.00	1,001.80	0.00	1,001.80
Total Asset Preservation	35,277.92	1,507.60	36,785.52	117.00	36,902.52
Receivership Fees & Costs					
Receivership Fees Receiver					
B. Kane	9,322.50	192.50	9,515.00	1,402.50	10,917.50
K.Johnson	3,507.00	0.00	3,507.00	0.00	3,507.00
A. Jen	1,764.00	1,386.00	3,150.00	1,722.00	4,872.00
Total Receiver	14,593.50	1,578.50	16,172.00	3,124.50	19,296.50
Project Coordinator					
C. Callahan	90,699.00	12,432.00	103,131.00	3,381.00	106,512.00
Total Project Coordinator	90,699.00	12,432.00	103,131.00	3,381.00	106,512.00

Robb Evans & Associates LLC

**Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
Receiver Administrative Expense Summary and Fund Balance**

From Inception (July 16, 2010) to August 31, 2012 and Revised Estimate to Close

	Previously Reported	6/1/11- 8/31/12	7/16/10- 8/31/12	Estimate to Close	TOTAL
Senior & Accounting Staff			Total		
L. Lee	5,691.00	357.00	6,048.00	210.00	6,258.00
F. Jen	315.00	0.00	315.00	0.00	315.00
P. Chung	1,596.00	588.00	2,184.00	0.00	2,184.00
J. Dadbin	10,430.00	2,125.00	12,555.00	750.00	13,305.00
C. DeCius	261.00	0.00	261.00	0.00	261.00
N. Wolf	330.00	0.00	330.00	0.00	330.00
Total Senior & Accounting Staff	18,623.00	3,070.00	21,693.00	960.00	22,653.00
IT Management					
K. Chapin	736.38	328.26	1,064.64	221.80	1,286.44
Total IT Management	736.38	328.26	1,064.64	221.80	1,286.44
Supporting Staff	3,797.00	296.20	4,093.20	450.00	4,543.20
Total Receivership Fees	128,448.88	17,704.96	146,153.84	8,137.30	154,291.14
Receivership Costs					
Tax Preparation	0.00	7,496.63	7,496.63	4,500.00	11,996.63
Mileage	98.00	0.00	98.00	0.00	98.00
Insurance	2.49	0.00	2.49	0.00	2.49
Postage/Delivery/Copy	794.65	73.68	868.33	263.20	1,131.53
Parking Expense	107.00	7.00	114.00	0.00	114.00
Property Search	76.66	125.00	201.66	0.00	201.66
Telephone	335.58	211.28	546.86	45.00	591.86
Bank Fees	12.00	0.00	12.00	0.00	12.00
City of LA Tax	0.00	0.00	0.00	117.00	117.00

Robb Evans & Associates LLC

**Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
Receiver Administrative Expense Summary and Fund Balance**

From Inception (July 16, 2010) to August 31, 2012 and Revised Estimate to Close

	Previously Reported	6/1/11-8/31/12	7/16/10-8/31/12	Estimate to Close	TOTAL
Receiver's Bond	200.00	100.00	300.00	0.00	300.00
Total Receivership Costs	1,626.38	8,013.59	9,639.97	4,925.20	14,565.17
Frاندzel Robins Bloom & Csato					
Legal Fees	69,683.00	20,962.50	90,645.50	15,000.00	105,645.50
Legal Costs	4,888.35	2,905.14	7,793.49	3,000.00	10,793.49
Total Frاندzel Robins Bloom & Csato	74,571.35	23,867.64	98,438.99	18,000.00	116,438.99
Total Receivership Fees & Costs	204,646.61	49,586.19	254,232.80	31,062.50	285,295.30
Total Expense	239,924.53	51,093.79	291,018.32	31,179.50	322,197.82
Fund Balance	108,417.65	22,985.25	131,402.90	449,154.61	580,557.51

Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	Previously Reported	Jun 30, 11	Jul 31, 11	Aug 31, 11	Sep 30, 11	Oct 31, 11	Nov 30, 11	Dec 31, 11
Funds Collected								
Funds Transferred In								
Wells Fargo Bank	0.00	0.00	0.00	0.00	9,178.74	0.00	0.00	0.00
Group ISO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
First Data Corporation	4,261.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank of America	15,969.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chase JP Morgan	536.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Attorney Trust Fund of Tamara Duncan	9,244.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Transferred In	<u>30,012.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,178.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Life Ins. Cash Value - Karpman	24,981.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan Payment	125,301.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Settlement Payment	55,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Refund	0.00	0.00	0.00	804.00	0.00	0.00	0.00	0.00
Rental Income								
19142 Haynes Street #4	3,110.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7043 Jordan	1,713.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22740 Hatteras	5,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6644 Balboa Blvd	26,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4531 Van Nuys Blvd	20,754.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19111 Hamlin Street	4,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6640 Balboa Blvd	23,233.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4725 Libbit	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Income	<u>92,141.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Proceeds from Sale of Assets	20,600.00	0.00	59,435.59	1,367.42	0.00	0.00	0.00	0.00
Misc. Refund	<u>305.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Funds Collected	<u>348,342.18</u>	<u>0.00</u>	<u>59,435.59</u>	<u>2,171.42</u>	<u>9,178.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense								
Asset Preservation								
Legal - Meller & Floyd	4,070.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal Services	1,170.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Security Services	3,824.41	300.00	300.00	110.00	0.00	0.00	0.00	0.00
Property Tax	89.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility	12,947.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Robb Evans & Associates LLC
Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	Previously Reported	Jun 30, 11	Jul 31, 11	Aug 31, 11	Sep 30, 11	Oct 31, 11	Nov 30, 11	Dec 31, 11
Repair & Maintenance	6,072.90	0.00	0.00	0.00	0.00	254.80	0.00	0.00
Insurance	4,850.60	522.80	0.00	0.00	0.00	0.00	0.00	0.00
City Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gardening	1,270.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Expense	981.80	0.00	10.00	0.00	10.00	0.00	0.00	0.00
Total Asset Preservation	35,277.92	822.80	310.00	110.00	10.00	254.80	0.00	0.00
Receivership Fees & Costs								
Receivership Fees								
Receiver								
B. Kane	9,322.50	0.00	27.50	27.50	0.00	55.00	0.00	0.00
K. Johnson	3,507.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A. Jen	1,764.00	105.00	168.00	63.00	42.00	0.00	0.00	0.00
Total Receiver	14,593.50	105.00	195.50	90.50	42.00	55.00	0.00	0.00
Project Coordinator								
C. Callahan	90,699.00	2,100.00	2,100.00	630.00	231.00	126.00	0.00	840.00
Total Project Coordinator	90,699.00	2,100.00	2,100.00	630.00	231.00	126.00	0.00	840.00
Senior & Accounting Staff								
L. Lee	5,691.00	21.00	0.00	21.00	126.00	0.00	0.00	0.00
F. Jen	315.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P. Chung	1,596.00	462.00	0.00	63.00	0.00	0.00	0.00	0.00
J. Dadbin	10,430.00	240.00	410.00	205.00	50.00	75.00	15.00	35.00
C. DeCius	261.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N. Wolf	330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Senior & Accounting Staff	18,623.00	723.00	410.00	289.00	176.00	75.00	15.00	35.00
IT Management								
K. Chapin	736.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total IT Management	736.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supporting Staff								
Total Receivership Fees	3,797.00	73.90	69.20	57.20	49.40	16.50	0.00	6.00
Total Receivership Fees	128,448.88	3,001.90	2,774.70	1,066.70	498.40	272.50	15.00	881.00

Robb Evans & Associates LLC
 Temporary Receiver of the Properties and Businesses of
 Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
 Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	Previously Reported	Jun 30, 11	Jul 31, 11	Aug 31, 11	Sep 30, 11	Oct 31, 11	Nov 30, 11	Dec 31, 11
Receivership Costs								
Tax Preparation	0.00	0.00	0.00	0.00	4,291.72	0.00	0.00	0.00
Mileage	98.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	2.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage/Delivery/Copy	794.65	25.17	24.08	0.00	14.58	2.28	0.44	2.28
Parking Expense	107.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Search	76.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Telephone	335.58	25.15	30.59	12.14	14.38	0.00	15.70	0.00
Bank Fees	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City of LA Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receiver's Bond	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receivership Costs	1,626.38	50.32	54.67	12.14	4,320.68	2.28	16.14	2.28
Frاندzel Robins Bloom & Csato								
Legal Fees	69,683.00	2,520.00	5,005.00	409.00	1,225.00	3,640.00	2,385.00	1,610.00
Legal Costs	4,888.35	276.25	189.89	1,287.55	187.51	505.04	116.08	96.77
Total Frاندzel Robins Bloom & Csato	74,571.35	2,796.25	5,194.89	1,696.55	1,412.51	4,145.04	2,501.08	1,706.77
Total Receivership Fees & Costs	204,646.61	5,848.47	8,024.26	2,775.39	6,231.59	4,419.82	2,532.22	2,590.05
Total Expense	239,924.53	6,671.27	8,334.26	2,885.39	6,241.59	4,674.62	2,532.22	2,590.05
Fund Balance	108,417.65	(6,671.27)	51,101.33	(713.97)	2,937.15	(4,674.62)	(2,532.22)	(2,590.05)

Robb Evans & Associates LLC
 Temporary Receiver of the Properties and Businesses of
 Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	<u>Jan 31, 12</u>	<u>Feb 29, 12</u>	<u>Mar 31, 12</u>	<u>Apr 30, 12</u>	<u>May 31, 12</u>	<u>Jun 30, 12</u>	<u>Jul 31, 12</u>	<u>Aug 31, 12</u>
Funds Collected								
Funds Transferred In								
Wells Fargo Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Group ISO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
First Data Corporation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank of America	0.00	3,293.29	0.00	0.00	0.00	0.00	0.00	0.00
Chase JP Morgan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Attorney Trust Fund of Tamara Duncan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Transferred In	<u>0.00</u>	<u>3,293.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Life Ins. Cash Value - Karpman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Settlement Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rental Income								
19142 Haynes Street #4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7043 Jordan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22740 Hatteras	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6644 Balboa Blvd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4531 Van Nuys Blvd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19111 Hamlin Street	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6640 Balboa Blvd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4725 Libbit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Rental Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Collected	<u>0.00</u>	<u>3,293.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expense								
Asset Preservation								
Legal - Meller & Floyd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Security Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Utility	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia

Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	Jan 31, 12	Feb 29, 12	Mar 31, 12	Apr 30, 12	May 31, 12	Jun 30, 12	Jul 31, 12	Aug 31, 12
Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gardening	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Asset Preservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivership Fees & Costs								
Receivership Fees								
Receiver								
B. Kane	0.00	82.50	0.00	0.00	0.00	0.00	0.00	0.00
K. Johnson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A. Jen	273.00	378.00	336.00	0.00	21.00	0.00	0.00	0.00
Total Receiver	273.00	460.50	336.00	0.00	21.00	0.00	0.00	0.00
Project Coordinator								
C. Callahan	2,058.00	1,743.00	903.00	105.00	777.00	777.00	0.00	42.00
Total Project Coordinator	2,058.00	1,743.00	903.00	105.00	777.00	777.00	0.00	42.00
Senior & Accounting Staff								
L. Lee	21.00	147.00	0.00	0.00	21.00	0.00	0.00	0.00
F. Jen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P. Chung	0.00	0.00	0.00	0.00	63.00	0.00	0.00	0.00
J. Dadbini	105.00	625.00	105.00	130.00	50.00	10.00	0.00	70.00
C. DeCius	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
N. Wolf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Senior & Accounting Staff	126.00	772.00	105.00	130.00	134.00	10.00	0.00	70.00
IT Management								
K. Chapin	0.00	0.00	266.16	62.10	0.00	0.00	0.00	0.00
Total IT Management	0.00	0.00	266.16	62.10	0.00	0.00	0.00	0.00
Supporting Staff								
Total Receivership Fees	2,457.00	2,987.50	1,622.16	297.10	932.00	787.00	0.00	112.00

Temporary Receiver of the Properties and Businesses of
Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia

Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	<u>Jan 31, 12</u>	<u>Feb 29, 12</u>	<u>Mar 31, 12</u>	<u>Apr 30, 12</u>	<u>May 31, 12</u>	<u>Jun 30, 12</u>	<u>Jul 31, 12</u>	<u>Aug 31, 12</u>
Receivership Costs								
Tax Preparation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,204.91
Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Postage/Delivery/Copy	0.00	0.90	3.05	0.45	0.00	0.45	0.00	0.00
Parking Expense	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Search	0.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	37.52	17.71	19.18	18.97	19.94	0.00	0.00
Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
City of LA Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receiver's Bond	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00
Total Receivership Costs	<u>0.00</u>	<u>45.42</u>	<u>145.76</u>	<u>19.63</u>	<u>18.97</u>	<u>120.39</u>	<u>0.00</u>	<u>3,204.91</u>
Frاندzel Robins Bloom & Csato								
Legal Fees	751.00	1,050.50	468.00	0.00	1,215.00	684.00	0.00	0.00
Legal Costs	97.55	97.00	0.00	8.00	43.50	0.00	0.00	0.00
Total Frاندzel Robins Bloom & Csato	<u>848.55</u>	<u>1,147.50</u>	<u>468.00</u>	<u>8.00</u>	<u>1,258.50</u>	<u>684.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receivership Fees & Costs	<u>3,305.55</u>	<u>4,180.42</u>	<u>2,235.92</u>	<u>324.73</u>	<u>2,209.47</u>	<u>1,591.39</u>	<u>0.00</u>	<u>3,316.91</u>
Total Expense	<u>3,305.55</u>	<u>4,180.42</u>	<u>2,235.92</u>	<u>324.73</u>	<u>2,209.47</u>	<u>1,591.39</u>	<u>0.00</u>	<u>3,316.91</u>
Fund Balance	<u>(3,305.55)</u>	<u>(887.13)</u>	<u>(2,235.92)</u>	<u>(324.73)</u>	<u>(2,209.47)</u>	<u>(1,591.39)</u>	<u>0.00</u>	<u>(3,316.91)</u>

Robb Evans & Associates LLC
 Temporary Receiver of the Properties and Businesses of
 Niv Iskin, Reviv Karpman, Tomer Kogman, and Avraham Yechizkia
 Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	6/1/11- 8/31/12	6/16/10- 8/31/12	Estimate to Close	TOTAL
Funds Collected				
Funds Transferred In				
Wells Fargo Bank	9,178.74	9,178.74	0.00	9,178.74
Group ISO	0.00	0.00	480,334.11	480,334.11
First Data Corporation	0.00	4,261.66	0.00	4,261.66
Bank of America	3,293.29	19,263.14	0.00	19,263.14
Chase JP Morgan	0.00	536.11	0.00	536.11
Attorney Trust Fund of Tamara Duncan	0.00	9,244.42	0.00	9,244.42
Total Funds Transferred In	<u>12,472.03</u>	<u>42,484.07</u>	<u>480,334.11</u>	<u>522,818.18</u>
Life Ins. Cash Value - Karpman	0.00	24,981.45	0.00	24,981.45
Loan Payment	0.00	125,301.74	0.00	125,301.74
Insurance Settlement Payment	0.00	55,000.00	0.00	55,000.00
Insurance Refund	804.00	804.00	0.00	804.00
Rental Income				
19142 Haynes Street #4	0.00	3,110.62	0.00	3,110.62
7043 Jordan	0.00	1,713.00	0.00	1,713.00
22740 Hatteras	0.00	5,080.00	0.00	5,080.00
6644 Balboa Blvd	0.00	26,300.00	0.00	26,300.00
4531 Van Nuys Blvd	0.00	20,754.55	0.00	20,754.55
19111 Hamlin Street	0.00	4,950.00	0.00	4,950.00
6640 Balboa Blvd	0.00	23,233.75	0.00	23,233.75
4725 Libbit	0.00	7,000.00	0.00	7,000.00
Total Rental Income	<u>0.00</u>	<u>92,141.92</u>	<u>0.00</u>	<u>92,141.92</u>
Proceeds from Sale of Assets	60,803.01	81,403.01	0.00	81,403.01
Misc. Refund	0.00	305.03	0.00	305.03
Total Funds Collected	<u>74,079.04</u>	<u>422,421.22</u>	<u>480,334.11</u>	<u>902,755.33</u>
Expense				
Asset Preservation				
Legal - Meller & Floyd	0.00	4,070.00	0.00	4,070.00
Disposal Services	0.00	1,170.88	0.00	1,170.88
Security Services	710.00	4,534.41	0.00	4,534.41
Property Tax	0.00	89.81	0.00	89.81
Utility	0.00	12,947.52	0.00	12,947.52

Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	6/1/11- 8/31/12	6/16/10- 8/31/12	Estimate to Close	TOTAL
Repair & Maintenance				
Insurance	254.80	6,327.70	0.00	6,327.70
City Tax	522.80	5,373.40	0.00	5,373.40
Gardening	0.00	0.00	117.00	117.00
Misc. Expense	20.00	1,270.00	0.00	1,270.00
		1,001.80	0.00	1,001.80
Total Asset Preservation	1,507.60	36,785.52	117.00	36,902.52
Receivership Fees & Costs				
Receivership Fees				
Receiver				
B. Kane	192.50	9,515.00	1,402.50	10,917.50
K. Johnson	0.00	3,507.00	0.00	3,507.00
A. Jen	1,386.00	3,150.00	1,722.00	4,872.00
Total Receiver	1,578.50	16,172.00	3,124.50	19,296.50
Project Coordinator				
C. Callahan	12,432.00	103,131.00	3,381.00	106,512.00
Total Project Coordinator	12,432.00	103,131.00	3,381.00	106,512.00
Senior & Accounting Staff				
L. Lee	357.00	6,048.00	210.00	6,258.00
F. Jen	0.00	315.00	0.00	315.00
P. Chung	588.00	2,184.00	0.00	2,184.00
J. Dadbin	2,125.00	12,555.00	750.00	13,305.00
C. DeCius	0.00	261.00	0.00	261.00
N. Wolf	0.00	330.00	0.00	330.00
Total Senior & Accounting Staff	3,070.00	21,693.00	960.00	22,653.00
IT Management				
K. Chapin	328.26	1,064.64	221.80	1,286.44
Total IT Management	328.26	1,064.64	221.80	1,286.44
Supporting Staff				
Total Receivership Fees	296.20	4,093.20	450.00	4,543.20
	17,704.96	146,153.84	8,137.30	154,291.14

Receiver Administrative Expense by Month and Fund Balance and Rev. Est. to Close

	6/1/11- 8/31/12	6/16/10- 8/31/12	Estimate to Close	TOTAL
Receivership Costs				
Tax Preparation	7,496.63	7,496.63	4,500.00	11,996.63
Mileage	0.00	98.00	0.00	98.00
Insurance	0.00	2.49	0.00	2.49
Postage/Delivery/Copy	73.68	868.33	263.20	1,131.53
Parking Expense	7.00	114.00	0.00	114.00
Property Search	125.00	201.66	0.00	201.66
Telephone	211.28	546.86	45.00	591.86
Bank Fees	0.00	12.00	0.00	12.00
City of LA Tax	0.00	0.00	117.00	117.00
Receiver's Bond	100.00	300.00	0.00	300.00
Total Receivership Costs	8,013.59	9,639.97	4,925.20	14,565.17
Frاندzel Robins Bloom & Csato				
Legal Fees	20,962.50	90,645.50	15,000.00	105,645.50
Legal Costs	2,905.14	7,793.49	3,000.00	10,793.49
Total Frاندzel Robins Bloom & Csato	23,867.64	98,438.99	18,000.00	116,438.99
Total Receivership Fees & Costs	49,586.19	254,232.80	31,062.50	285,295.30
Total Expense	51,093.79	291,018.32	31,179.50	322,197.82
Fund Balance	22,985.25	131,402.90	449,154.61	580,557.51