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 14 STEPHEN J. DONELL

15 UNITED STATES DISTRICT COURT
 16 CENTRAL DISTRICT OF CALIFORNIA

17 SECURITIES AND EXCHANGE
 18 COMMISSION,

19 Plaintiff,

20 v.

21 ROBERT YANG, et al.,

22 Defendants,

23 YANROB'S MEDICAL, INC., et al.,

24 Relief Defendants.

Case No. 5:15-CV-02387-SVW (KKx)

EXTENDED AND FIFTH
 QUARTERLY STATUS REPORT OF
 RECEIVER, STEPHEN J. DONELL

[Notice of Filing submitted concurrently
 herewith]

Ctrm: 10A
 Judge: Hon. Stephen V. Wilson

25 **TO ALL PARTIES, THEIR COUNSEL OF RECORD, AND THIS**
 26 **HONORABLE COURT:**

27 In accordance with this Court's December 11, 2015 Preliminary Injunction,
 28 Order Appointing Receiver, Freezing Assets, and Providing for Other Ancillary
 Relief (the "Appointment Order") and Local Rules 66-7(c) & (d) and 6-1, Stephen
 J. Donell, the Court-appointed Receiver ("Receiver") for Defendants Suncor
 Fontana, LLC, Suncor Hesperia, LLC, Suncor Care Lynwood, LLC, and their
 respective subsidiaries and affiliates (collectively, the "Receivership Entities" or
 "Entities") hereby submits the following Extended and Fifth Quarterly Status Report

1 (the "Report"), generally for the period from January 1, 2017 through November 30,
2 2017¹ (the "Reporting Period"):

3 **I. PRELIMINARY STATEMENT.**

4 During the Reporting Period, the Receiver's efforts were largely concentrated
5 in three areas: (1) identifying and recovering additional, available assets of the
6 Receivership Entities ("Receivership Assets" Or "Assets"); (2) pursuing the Court-
7 approved marketing and sale of real property Assets; and (3) developing, securing
8 Court approval of, and undertaking a claims process whereby investors in and
9 creditors of the Receivership Entities could submit claims for payment to the
10 Receiver. As such, since the submission of the Receiver's Fourth Quarterly Report
11 (Dkt. No. 174), the Receiver has:

- 12 • Continued to administer the estate of the Receivership Entities (the
13 "Estate") and their Assets. Based on the Receiver's most recent
14 Standardized Fund Accounting Report ("SFAR"), the Estate is
15 presently funded in the amount of \$7,583,719.64, which amount does
16 not include a subsequent payment of \$1.6 million made on December
17 13, 2017 to resolve a claim by a secured creditor of the Estate, in
18 compliance with a prior order of this Court. After the deduction of this
19 \$1.6 million payment, cash Assets total approximately \$5,983,719.64 ;
- 20 • Successfully concluded the Court-approved sale of one real property
21 Asset, resulting in net proceeds to the Estate in the amount of
22 \$1,540,080.29 (included in the above-referenced SFAR total and
23 identified in an October 31, 2017 SFAR), and continued marketing and
24 sale efforts in connection with the Entities' sole remaining real property
25

26 ¹ The Report addresses key developments in the above-entitled receivership case
27 during its fifth quarter (from January 1, 2017 through March 31, 2017) as well as
28 subsequent to that, through November 30, 2017, given their importance to the
Receiver's administration of the Receivership Entities, and so as to provide the
Court and interested parties with the most up-to-date information available as of
the date of its filing.

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Asset;

- Coordinated with the Plaintiff Securities and Exchange Commission (the "Commission"), Mason Investments LLC ("Mason"), an entity the Receiver previously identified as the Entities' finder and against whom the Receivership Entities had a claim for millions of dollars in disgorgement, and Mason's principal, in connection with a payment from Mason to the Receiver in the amount of \$2,647,481.88 (included in the above SFAR total, and identified in a September 30, 2017 SFAR);
- Communicated with a number of investors in and creditors of the Receivership Entities, and their respective counsel, regarding the status of the Receiver's Estate administration and Asset sale efforts, as well as the Receiver's progress in reviewing and processing investor and creditor claims for payment submitted in accordance with the streamlined claims procedures previously approved by the Court; and
- Completed the processing of all timely investor and creditor claims and submitted his proposed treatment of all claims, along with a proposed plan for distribution on allowed claims, for Court approval.

A detailed summary of the Receiver's efforts during the Reporting Period, as well as his analysis, supplemental conclusions, and recommendations developed since the submission of his Fourth Quarterly Status Report, is presented below.²

II. RELEVANT PROCEDURAL HISTORY.

The Receiver invites the Court and interested parties to review the following materials³ for a general summary of the relevant facts underlying the above-

² The omission from this Report of matters addressed in previous submissions by the Receiver does not reflect a determination that such matters are no longer pertinent or that any previously presented conclusions have been modified or withdrawn.

³ Materials are available on the Receiver's website, www.fedreceiver.com.

1 captioned receivership case and the activities of the Receiver and the Receiver's
2 professionals relevant to this Report:

- 3 • Commission's (the "Commission") Complaint, filed on November 19,
4 2015 (Dkt. No. 1);
- 5 • Appointment Order, entered by the Court on December 11, 2015 (Dkt.
6 No. 18);
- 7 • Receiver's Initial Report, filed on December 23, 2015 (Dkt. No. 20);
- 8 • Order in Aid of Receivership, entered March 8, 2016 (Dkt. No. 46);
- 9 • Receiver's Ex Parte Application for Order to Show Cause why Celtic
10 Bank Should not be Held in Civil Contempt (Dkt. Nos. 48-50);
- 11 • Receiver's First Quarterly Status Report, filed on April 18, 2016 (Dkt.
12 No. 53);
- 13 • Minute Order instructing Celtic Bank to turn over funds to Receiver,
14 entered on June 6, 2016 (Dkt. No. 83);
- 15 • Order Granting Stipulation to Amend Court's June 6, 2016 Minute
16 Order, entered on June 22, 2016 (Dkt. No. 94);;
- 17 • Receiver's Second Quarterly Status Report (Dkt. Nos. 129-130);
- 18 • Motion for Order: (1) Approving Claim Form; (2) Setting Claims Bar
19 Date; and (3) Establishing Summary Claims Procedures ("Claims
20 Motion") (Dkt. No. 148);
- 21 • Order Granting Claims Motion (Dkt. No. 149);
- 22 • Receiver's Third Quarterly Status Report (Dkt. No. 150);
- 23 • Receiver's Notice of Claims Bar Date (Dkt. No. 158);
- 24 • Receiver's Fourth Quarterly Status Report (Dkt. No. 174);
- 25 • Receiver's Omnibus Motion for Order: (1) Approving Receiver's
26 Recommended Treatment of Claims; and (2) Authorizing
27 Recommended Distribution on Allowed Claims (the "Claims
28 Allowance Motion") (Dkt. Nos. 189-190);

- 1 • Receiver's Specific Objection to Proof of Claim of Celtic Bank (the
- 2 Receiver's "Objection to Celtic Claim") (Dkt. No. 191);
- 3 • Opposition of Celtic Bank Corporation to Motion for Order on
- 4 Recommended Treatment of Claims and Distributions by Receiver's
- 5 Stephen Donell (as to Claim 133) (Dkt. Nos. 192-194);
- 6 • Reply of Receiver to Opposition of Celtic Bank Corporation to Motion
- 7 for Order on Recommended Treatment of Claims and Distributions by
- 8 Receiver's Stephen Donell (as to Claim 133) (Dkt. No. 194);
- 9 • Stipulation to Resolve Proof of Claim of Celtic Bank Corporation and
- 10 to Vacate Hearing Thereon (Dkt. No. 206); and
- 11 • Order on Stipulation to Resolve Proof of Claim of Celtic Bank
- 12 Corporation and to Vacate Hearing Thereon (Dkt. No. 207).

13 **III. SUMMARY OF RECEIVER'S ACTIVITIES AND EFFORTS.**

14 **A. Marshaling and Preserving Receivership Assets.**

15 **1. Cash Recoveries.**

16 As reflected in the Receiver's Fourth Quarterly Status Report, the Receiver

17 had recovered a total of \$4,834,450.74, less disbursements, for the benefit of the

18 Receivership Entities and their investors and creditors, as of December 31, 2016.

19 As of October 31, 2017, the Receiver had recovered a total of \$7,589,531.88⁴ for the

20 benefit of the Receivership Entities, including funds resulting from the successful

21 sale of a real property Asset and funds turned over by Mason, and just over

22 \$2 million in funds to which the Receiver's rights have not been conclusively

23 adjudicated as of this Report. \$1.6 million of these funds have since been paid to a

24 secured Estate creditor pursuant to a December 7, 2017 order from this Court (Dkt.

25 No. 207).

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⁴ In accordance with Section V(O)(5)(c) of the Appointment Order, the Receiver's aggregate receipts and disbursements are summarized in the form of the Receiver's relevant SFARs, which are collectively attached hereto as **Exhibit 1**.

1 The most recent and significant cash recoveries include:

2 (a) *Proceeds from Sale of Lynwood Property.*

3 On September 14, 2017, this Court entered its Order Granting Motion of
4 Receiver, Stephen J. Donell, for Order Approving: (1) Sale of Lynwood Project; (2)
5 Overbid Procedures; and (3) Real Estate Broker's Commission (the "Lynwood Sale
6 Order") (Dkt. No. 188). Shortly thereafter, and in accordance with the provisions of
7 the Lynwood Sale Order, the Receiver completed the sale of the real property Asset
8 located at 3599 Norton Avenue, Lynwood, California 90262 (aka 3598 Martin
9 Luther King, Jr. Boulevard, Lynwood, California) (the "Lynwood Property"). The
10 successful sale of the Lynwood Property resulted in net proceeds to the Estate in the
11 amount of \$1,540,080.29.

12 (b) *Funds Turned Over by Mason.*

13 On or around September 7, 2017, Mason turned over to the Receiver
14 \$2,647,481.88. While Mason did not provide an accounting of these funds, the
15 Receiver considers them to reflect the partial return of more than \$3 million in
16 commissions paid to Mason from investor funds by the Receivership Entities. As
17 reflected in prior submissions to the Court, the results of the Receiver's forensic
18 accounting suggest that Mason was paid more than it has returned to the
19 Receivership Entities, meaning that the Receiver still has a substantial net claim
20 against Mason.

21 (c) *GBC Bank Funds.*

22 As reflected in the Receiver's Fourth Quarterly Status Report, an in
23 accordance with this Court's Order Granting Stipulation for Order Authorizing
24 Abandonment and Sale of Real Property (Dkt. No. 137), the real property located at
25 406 East Vanderbilt Way, San Bernardino, California 92408 and owned by Relief
26 Defendant Yanrob's Medical, Inc. ("Yanrob"), Defendant Yang's medical
27 corporation, was released from the injunction and asset freeze imposed by the
28 Appointment Order, deemed abandoned by the Receiver, and sold by Yanrob. In

1 conjunction with the sale, Yanrob's secured lender, GBC Bank, released \$400,000 to
2 the Receiver in November 2016, reflecting funds derived from investors and
3 deposited by the Receivership Entities with GBC Bank for Yanrob's benefit.
4 Notwithstanding the turnover of these funds, the Receiver's forensic accounting
5 suggests that Yanrob was the beneficiary in over \$1 million in improper
6 expenditures of investor funds. Accordingly, the Receiver still maintains a claim for
7 repayment against Yanrob in that amount.

8 *(d) The Metropolitan Water District Settlement.*

9 On March 16, 2017, the Court entered its Order Approving Settlement With
10 the Metropolitan Water District of California (Dkt. No. 170), authorizing and
11 approving the Receiver's proposed settlement with the Metropolitan Water District
12 of California (the "MWD"), which had been the recipient of \$250,000 non-
13 refundable deposit paid from funds derived from investors in connection with a
14 failed, speculative real estate purchase of MWD property by the Receivership
15 Entities. By way of the Court-approved settlement, the MWD was obligated to
16 return to the Receiver \$124,999 of these funds. The funds have since been paid to
17 the Receiver, and the settlement performed.

18 **B. Real Property Asset Sales.**

19 As reflected in many of the Receiver's prior submissions to the Court, the
20 Receivership Entities' real property Assets, at the time of the Receiver's
21 appointment, consisted of three projects apparently intended for development as
22 sub-acute care facilities (including the Lynwood Property"), and one speculative real
23 property investment (the "Mentone Property"). Two of these Assets were
24 abandoned by the Receiver in accordance with this Court's orders (see, e.g., Dkt.
25 Nos. 133 and 134). Of the remaining two, the Lynwood Property was recently sold,
26 leaving only the Mentone Property in the Receiver's possession.

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1 **1. The Sale of the Lynwood Property.**

2 As noted above, this Court entered its Lynwood Sale Order on September 14,
3 2017. Thereafter, the Receiver completed the sale of the Lynwood Property to his
4 stalking horse bidder, as contemplated by the Lynwood Sale Order. The sale price
5 was \$2,110,000.00, resulting in net proceeds to the Estate in the amount of
6 \$1,540,080.29.

7 **2. The anticipated sale of the Mentone Property.**

8 With Court permission, the Receiver has been marketing the Mentone
9 Property for months, and had, at the time of the submission of his Fourth Quarterly
10 Status Report, obtained multiple viable offers to purchase the property out of
11 receivership, ultimately countersigning an offer to purchase the Mentone Property
12 for a price in excess of \$1 million. However, as the Receiver and his anticipated
13 buyer for the Mentone Property moved through the diligence and sale process, each
14 discovered that previously unknown and unidentified encumbrances potentially
15 significantly affected the property's value.

16 Specifically, the Receiver has confirmed that an MWD easement running
17 through the property restricts development on approximately one-fourth to one-third
18 of the parcel, which, as presently zoned, must also contain a percentage of land
19 dedicated to agricultural use (the Mentone Property was originally an orchard). In
20 addition, pending recent amendment to the City of Redlands' general plan restricts
21 certain kinds of development on the Mentone Property, negatively affecting the
22 property's value.⁵

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⁵ Before the general plan amendment was adopted, the Receiver attended and appeared at a City of Redlands planning commission meeting to address his concerns regarding the potential impact of the upon the value of the Mentone Property (and similarly situated properties). Based, in part, on the Receiver's presentation, and rather than holding a scheduled vote on the general plan amendment, the planning commission elected to take additional time to study the issue. Unfortunately, however, it ultimately elected to adopt the amendment.

1 Nonetheless, the Receiver's contemplated buyer has indicated a continuing
2 interest in purchasing the Mentone Property, albeit at a lower price. The Receiver is
3 currently working with his broker to develop a revised assessment of the Mentone
4 Property's market value and will continue his marketing and sale efforts. Once he
5 arrives at a revised value and secures a market appropriate offer to purchase the
6 property, the Receiver expects to petition this Court for approval of any proposed
7 sale.

8 **C. Processing And Evaluating Creditor Claims.**

9 The Receiver filed his Claims Motion on December 9, 2016. The Court
10 granted the Receiver's Claims Motion and approved the Receiver's proposed
11 streamlined claims process (the "Claims Process") on December 22, 2016. By way
12 of summary, the Claims Process contemplated investors and creditors of the
13 Receivership Entities submitting claims for all losses suffered through their
14 investments in or contributions to the Receivership Entities, along with any
15 materials supporting the claim, after which the Receiver would process claims and
16 make recommendations to the Court regarding the allowance or disallowance of
17 claims.

18 Ultimately, the Receiver received 51 timely claims, including some claims
19 from Receivership Entity investors (who did not have to submit claims). On
20 October 3, 2017, the Receiver submitted his Claims Allowance Motion, which
21 reflects his recommendation on, among other things: (1) what claims should be
22 allowed, and in what amounts; (2) which facially valid claims should be subject to
23 subordination to investor claims; and (3) which claims should be denied.

24 The Receiver filed his Objection to Celtic Claim the same day, articulating his
25 specific legal objections to the claim filed by Celtic Bank Corporation ("Celtic
26 Bank"), which had previously turned over to the Receiver \$2 million in funds
27 derived directly from Receivership Entity investors, subject to a reservation of rights
28 regarding its claim to have a perfected, senior security interest in those funds. Celtic

1 Bank has responded to the Receiver's Claims Allowance Motion and his Objection
2 to Celtic Claim, and the Receiver and Celtic Bank later submitted supplemental
3 briefing on their positions.

4 The Receiver's Claims Allowance Motion, including his Objection to Celtic
5 Claim, were heard by this Court on November 13, 2017. After the Court entered its
6 request for supplemental briefing, and such briefing was submitted, the Receiver,
7 the Commission, and Celtic Bank conferred regarding a potential stipulated
8 resolution of the Receiver's and Celtic Bank's competing claims to the \$2 million
9 previously turned over by Celtic Bank. The parties submitted their stipulation to
10 resolve the Celtic Bank claim on December 6, 2017, and the Court entered an order
11 approving the stipulation the following day. The Receiver has since completed the
12 payment to Celtic Bank contemplated by the stipulation, and the parties' competing
13 claims to the funds in issue have been resolved.

14 Pursuant to the stipulation, the Court would enter an order on the Claims
15 Allowance Motion once the Receiver provided notice of his completion of the
16 payment to Celtic Bank required by the Court's order on the stipulation. The
17 Receiver has since provided such notice to the Court, along with a proposed order
18 revised to comport with the stipulation. As of the date of the submission of this
19 Report, however, the Court has not issued an order on the Claims Allowance
20 Motion.

21 Once the Court enters an order on the Claims Allowance Motion, the
22 Receiver expects to make an interim, *pro rata* distribution of approximately
23 \$3.1 million, or the amount ordered by the Court, on all other claims the Court
24 allows. The Receiver expects to make a final distribution on allowed, priority
25 claims concurrently with the wind-down and termination of the receivership in the
26 above-entitled action.

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1 **IV. OUTSTANDING RECEIVERSHIP ADMINISTRATION TASKS.**

2 The Receiver presently believes that the Mentone Property, and the
3 anticipated proceeds of its sale, represent the only outstanding source of potentially
4 significant funds for the benefit of the Receivership Entities and their investors and
5 creditors. The Receiver has accordingly determined that, in addition to ordinary
6 receivership administration matters (including protecting and preserving
7 Receivership Assets, monitoring and participating in litigation against the
8 Receivership Entities, communicating with investors, responding to inquiries from
9 other interested parties, and submitting required reports and fee and expense
10 applications), there remain only two key substantive tasks to be completed before
11 the pending receivership should be closed: (1) selling the Mentone Property; and
12 (2) making all required distributions on investor and creditor claims allowed by the
13 Court.

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1 **V. CONCLUSION AND PETITION FOR FURTHER INSTRUCTIONS.**

2 Based on the information presented above, the Receiver respectfully requests
3 that this Court enter an order:

4 1. Accepting the instant Report, including the recommendations and
5 conclusions presented therein;

6 2. Authorizing the Receiver to continue to administer the Receivership
7 Entities and their estate in accordance with the terms of the Appointment Order and
8 the Receiver's recommendations;

9 4. Authorizing the Receiver to undertake the recommended courses of
10 action addressed herein; and

11 5. Providing such other and further relief as the Court deems necessary
12 and appropriate.

13
14 Dated: January 10, 2018

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP
DAVID R. ZARO
JOSHUA A. DEL CASTILLO
MELISSA K. ZONNE

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17 By: /s/ Joshua A. del Castillo

JOSHUA A. DEL CASTILLO
Attorneys for Receiver
STEPHEN J. DONELL

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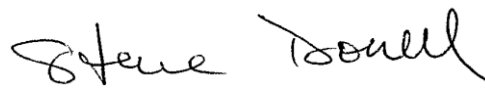
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VERIFICATION

I have read the foregoing EXTENDED AND FIFTH QUARTERLY STATUS REPORT AND PETITION FOR INSTRUCTIONS OF RECEIVER, STEPHEN J. DONELL, and know its contents.

I am the Receiver appointed in the above-entitled action. I believe the matters stated in the foregoing document are true, to the best of my current knowledge.

Executed on January 10, 2018, at Los Angeles, California.


Stephen J. Donell, Receiver

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,619,992.05
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	150.14		
Business Asset Liquidation	86.87		
Personal Asset Liquidation			
Third-Party Litigation Income			
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,620,229.06
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	3,343.65		
<i>Business Asset Expenses</i>	22,717.57		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	105.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			26,166.22
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			26,166.22
Ending Balance (As of 1/31/2017):			3,594,062.84

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,594,062.84
Increases in Fund Balance:			
Business Income	532.78		
Cash and Securities			
Interest/Dividend Income	1,543.98		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income			
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,596,139.60
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	97,443.51		
<i>Business Asset Expenses</i>	14,109.65		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	115.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			111,668.16
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			111,668.16
Ending Balance (As of 2/28/2017):			3,484,471.44

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,484,471.44
Increases in Fund Balance:			
Business Income	638.88		
Cash and Securities			
Interest/Dividend Income	1,463.82		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	124,999.00		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,611,573.14
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	560.00		
<i>Business Asset Expenses</i>	19,167.19		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			19,847.19
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			19,847.19
Ending Balance (As of 3/31/2017):			3,591,725.95

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,591,725.95
Increases in Fund Balance:			
Business Income	404.95		
Cash and Securities			
Interest/Dividend Income	815.16		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,592,946.06
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	14,940.37		
<i>Business Asset Expenses</i>	13,047.47		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			28,107.84
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			28,107.84
Ending Balance (As of 4/30/2017):			3,564,838.22

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,564,838.22
Increases in Fund Balance:			
Business Income	640.60		
Cash and Securities			
Interest/Dividend Income	811.28		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,566,290.10
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>			
<i>Business Asset Expenses</i>	13,440.64		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>			
<i>Federal and State Tax Payments</i>			
Total Disbursements for Receivership Operations			13,560.64
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>			-
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>			-
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>			
<i>Federal Tax Payments</i>			
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			13,560.64
Ending Balance (As of 5/31/2017):			3,552,729.46

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,552,729.46
Increases in Fund Balance:			
Business Income	187.27		
Cash and Securities			
Interest/Dividend Income	820.64		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,553,737.37
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	20,351.01		
<i>Business Asset Expenses</i>	10,255.04		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			30,726.05
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			30,726.05
Ending Balance (As of 6/30/2017):			3,523,011.32

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,523,011.32
Increases in Fund Balance:			
Business Income	186.47		
Cash and Securities			
Interest/Dividend Income	803.86		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,524,001.65
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	65,304.36		
<i>Business Asset Expenses</i>	16,030.16		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			81,454.52
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			81,454.52
Ending Balance (As of 7/31/2017):			3,442,547.13

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,442,547.13
Increases in Fund Balance:			
Business Income	700.76		
Cash and Securities			
Interest/Dividend Income	827.16		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,444,075.05
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	6,187.07		
<i>Business Asset Expenses</i>	13,485.44		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			19,792.51
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			19,792.51
Ending Balance (As of 8/31/2017):			3,424,282.54

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,424,282.54
Increases in Fund Balance:			
Business Income	-		
Cash and Securities			
Interest/Dividend Income	3,400.81		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	2,647,481.88		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			6,075,165.23
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>			
<i>Business Asset Expenses</i>	14,504.60		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			14,624.60
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			14,624.60
Ending Balance (As of 9/30/2017):			6,060,540.63

Note:
 The total amount of the ending balance in this report, the receiver is holding restricted funds of \$2,011,883.66 in reference to the turn over of funds from Celtic Bank.

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			6,060,540.63
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	345.98		
Business Asset Liquidation	1,540,080.29		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			7,600,966.90
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
Disbursements to Receiver or Other Professionals	1,120.00		
Business Asset Expenses	10,195.02		
Personal Asset Expenses			
Investment Expenses	120.00		
Third-Party Litigation Expenses			
1. Attorney Fees	-		
2. Litigation Expenses	-		
Total Third-Party Litigation Expenses			-
Tax Administrator Fees and Bonds	-		
Federal and State Tax Payments	-		
Total Disbursements for Receivership Operations			11,435.02
Disbursements for Distribution Expenses Paid by the Fund:			
Distribution Plan Development Expenses:			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
Total Plan Development Expenses			-
Distribution Plan Implementation Expenses:			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
Total Plan Implementation Expenses			-
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
Investment Expenses/Court Registry Investment System (CRIS) Fees	-		
Federal Tax Payments	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			11,435.02
Ending Balance (As of 10/31/2017):			7,589,531.88

Note:
The total amount of the ending balance in this report, the receiver is holding restricted funds of \$2,011,971.85 in reference to the turn over of funds from Celtic Bank.

Receiver:
 By: _____
 (Signature)
 Stephen J. Donell
 (Printed Name)

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

Receivership; Civil Court Docket No. 5:15-cv-02387-SVW (KKx)

Reporting Period 11/1/17-11/30/17

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			7,589,531.88
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	446.88		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			7,589,978.76
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	-		
<i>Business Asset Expenses</i>	6,105.12		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	154.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			6,259.12
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			6,259.12
Ending Balance (As of 11/30/2017):			7,583,719.64

Note:

The total amount of the ending balance in this report, the receiver is holding restricted funds of \$2,013,913.89 in reference to the turn over of funds from Celtic Bank.

Receiver:

By: _____

(Signature)

Stephen J. Donell

(Printed Name)

Date: _____

1 **PROOF OF SERVICE**

2 *Securities and Exchange Commission v. Robert Yang, Suncor Fontana, et al.*
3 USDC, Central District of California – Case No. 5:15-cv-02387-SVW (KKx)

4 I am employed in the County of Los Angeles, State of California. I am over
5 the age of 18 and not a party to the within action. My business address is 865
6 S. Figueroa Street, Suite 2800, Los Angeles, California 90017-2543.

7 A true and correct copy of the foregoing document(s) described below will be
8 served in the manner indicated below:

9 **EXTENDED AND FIFTH QUARTERLY STATUS REPORT OF
10 RECEIVER, STEPHEN J. DONELL**

11 1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC**
12 **FILING ("NEF")** – the above-described document will be served by the Court
13 via NEF. On **January 10, 2018**, I reviewed the CM/ECF Mailing Info For A
14 Case for this case and determined that the following person(s) are on the
15 Electronic Mail Notice List to receive NEF transmission at the email
16 address(es) indicated below:

- 17 • **Zachary T. Carlyle**
18 carlylez@sec.gov,kasperg@sec.gov,karpeli@sec.gov,
19 blomgrene@sec.gov,pinkstonm@sec.gov,NesvigN@sec.gov
- 20 • **Stephen J. Donell**
21 jdelcastillo@allenmatkins.com
- 22 • **Mark T. Hiraide**
23 mth@msk.com,kjue@phlcorplaw.com,
24 hitabashi@phlcorplaw.com,eganous@phlcorplaw.com
- 25 • **Leslie J. Hughes**
26 hughesLJ@sec.gov,kasperg@sec.gov,pinkstonm@sec.gov,
27 nesvign@sec.gov
- 28 • **George D. Straggas**
George.straggas@straggasdean.com;sarah.borghese@straggasdean.com,
eric.dean@straggasdean.com
- **David J. Van Havermaat**
vanhavermaatd@sec.gov,larofiling@sec.gov,berryj@sec.vog,
irwinma@sec.gov
- **Joshua Andrew del Castillo**
jdelcastillo@allenmatkins.com

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- **David R Zaro**
dzaro@allenmatkins.com

2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):** On **January 10, 2018**, I served the following person(s) and/or entity(ies) in this case by placing a true and correct copy thereof in a sealed envelope(s) addressed as indicated below. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it is deposited with the U.S. postal service on that same day in the ordinary course of business. I am aware that on motion for party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 (one) day after date of deposit for mailing in affidavit. Or, I deposited in a box or other facility regularly maintained by FedEx, or delivered to a courier or driver authorized by said express service carrier to receive documents, a true copy of the foregoing document(s) in sealed envelopes or packages designated by the express service carrier, addressed as indicated above on the above-mentioned date, with fees for overnight delivery paid or provided for.

Franchise Tax Board (FTB)
P.O. Box 2952
Sacramento, CA 95812-2952

Via U.S. Mail

Internal Revenue Service
880 Front Street
San Diego, CA 92101-8869

Via U.S. Mail

I declare that I am employed in the office of a member of the Bar of this Court at whose direction the service was made. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on **January 10, 2018** at Los Angeles, California.

/s/ Martha Diaz
Martha Diaz