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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)

**NOTICE OF FILING OF AMENDED  
 FORENSIC ACCOUNTING REPORT  
 OF RECEIVER, STEPHEN J.  
 DONELL**

Ctrlm: 6  
 Judge: Hon. Stephen V. Wilson

**TO ALL PARTIES AND THEIR COUNSEL OF RECORD:**

**PLEASE TAKE NOTICE THAT** on May 20, 2016, Stephen J. Donell (the "Receiver"), the Court-appointed receiver for Defendants Suncor Fontana, LLC, Suncor Hesperia, LLC, Suncor Care Lynwood, LLC, and their respective subsidiaries and affiliates (collectively, the "Receivership Entities"), has completed an Amended Forensic Accounting Report, appended hereto as **Exhibit 1**.

The Amended Forensic Accounting Report addresses the business and financial activities of the Receivership Entities, including their receipt and use of funds received from investors in the Receivership Entities and other parties. Among

1 other things, the Amended Forensic Accounting Report: (1) includes a  
2 supplemental and updated accounting with respect to the disposition of funds by, or  
3 for the benefit of, defendants Yang and Kano; (2) includes a supplemental and  
4 updated accounting reflecting additional commingling of funds by the Receivership  
5 Entities; and (3) corrects a few typographical errors and the inadvertent  
6 misidentification of an escrow account in the Receiver's original Forensic  
7 Accounting Report (Dkt. No. 53, Ex. 2).<sup>1</sup>

8 Based on the state of the Receiver's document review and analysis, the  
9 Receiver does not anticipate further updating or revising the information presented  
10 in the Amended Forensic Accounting Report.

11  
12 Dated: May 20, 2016

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MALLORY & NATSIS LLP  
DAVID R. ZARO  
JOSHUA A. DEL CASTILLO  
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15 By:           /s/          Joshua A. del Castillo            
16 JOSHUA A. DEL CASTILLO  
17 Attorneys for Receiver  
18 STEPHEN J. DONELL  
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28 <sup>1</sup> None of the typographical errors or the account misidentification are relevant to  
the Receiver's substantive conclusions as presented therein.

# **EXHIBIT 1**



Stephen J. Donell  
Receiver

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**RECEIVER'S AMENDED FORENSIC ACCOUNTING REPORT**

*SEC v. Yang, et al.* | U.S.D.C. C.D. Cal. Case No. 5:15-cv-02387-SVW (KKx)

May 20, 2016

**To all Interested Parties:**

In accordance with: (1) the December 11, 2015 Preliminary Injunction, Order Appointing Receiver, Freezing Assets, and Providing for Other Ancillary Relief (the "Appointment Order") entered in the above-referenced matter by the United States District Court for the Central District of California (the "Court"); (2) the Court's March 8, 2016 Order in Aid of Receivership; and (3) Civil Rules 66-7(c) and 6-1, Stephen J. Donell (the "Receiver"), the Court-appointed receiver for 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 amended report (the "Amended Forensic Accounting Report") on behalf of the Receivership Entities and their estate (the "Estate").

**I. EXECUTIVE SUMMARY.**

The plaintiff Securities and Exchange Commission (the "Commission") has alleged that the defendants in the above-referenced matter raised approximately \$20 million from investors located in China in connection with the United States Customs and Immigration Services ("USCIS") EB-5 investment program (the "EB-5 program"), which enables foreign investors to obtain a United States visa in exchange for their investments in the United States. Here, the USCIS threshold investment amount was \$500,000, and the Commission has alleged that the defendants obtained investments from a total of 40 investors. The Commission sought the appointment of the Receiver based on, among other things, allegations that individual Defendants Robert Yang ("Yang") and Claudia Kano ("Kano") (hereinafter, "Defendants") made false statements about how investor funds would be used, misappropriated, diverted and misused funds, and misrepresented the prospects that these investments would qualify for the EB-5 Program. The entry of the Appointment Order followed.

As reflected in the Receiver's Initial Report re: Marshaling and Preservation of Receivership Assets and Petition for Further Instructions (the "Initial Report"), and the previously submitted First Quarterly Status Report (the "First Quarterly Status Report"), the Receiver has, since his appointment, engaged in a concerted effort to conduct an investigation of the business and financial activities of the Receivership Entities and to identify and recover all available assets of the Entities ("Receivership Assets"). This effort has included the preparation of a forensic accounting to better describe the business and financial activities of the Entities, and to identify recoverable Receivership Assets.

In connection with the preparation of the previous Receiver's Forensic Accounting Report, and this Amended Forensic Accounting Report, the Receiver has obtained, reviewed, and analyzed tens of thousands of pages of materials relating to the Entities' business and financial activities and the amount and nature of the Receivership Assets, including: (a) bank statements; (b) other financial documents; (c) offering memoranda; (d) loan agreements; (e) written communications with Entity investors, insiders, and third parties; (f) construction agreements and related documents; (g) real property title records and related documents; and (h) various state and federal court records and deposition transcripts. These materials covered a period of over five years, and included over 1000 separate bank statements, reflecting more than 20,000 individual transactions.

The Receiver's review and analysis are now essentially complete, and have led to the amended conclusions presented herein.<sup>1</sup> The documents obtained by the Receiver confirm that the Receivership Entities actually raised a total of approximately \$21 million, including \$1

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<sup>1</sup> The Receiver reserves the right to modify the conclusions stated herein in the event that later-recovered information alters his analysis or conclusions, something he believes is unlikely at this point.

million from a domestic investor, and used some of the \$21 million they raised for the purchase and/or construction of real properties, including the real properties located at 17577 and 17579 Sultana St., Hesperia, CA (the "Hesperia Project"), 7227 Oleander Ave., Fontana, CA (the "Fontana Project"), and 3598 Martin Luther King Jr. Blvd., Lynwood, CA (the "Lynwood Project") (collectively, the "Projects"). However, the Receiver has also confirmed that the Entities engaged in the following conduct with regard to funds raised from investors:

1. Substantial commingling of investor funds among and between all of the Receivership Entities, such that the Entities were treated as a unitary enterprise;
2. Use of funds raised in connection with one Project to satisfy the financial obligations relating to other Projects, including for the purposes of purchasing real property;
3. Use of investor funds to purchase a speculative real property development opportunity located at 11202 Opal Ave., Mentone, California (the "Mentone Project"), which was unrelated to the Projects;
4. Use of investor funds for the payment of commissions or purported commissions and other fees to Mason Investments, LLC, or its affiliates (collectively, "Mason"), the subscription agent believed to have administered or supervised investments in the Entities relating to the EB-5 Program;
5. Diversion of funds raised from investors to third parties, including Relief Defendant Yanrob's Medical, Inc. ("Yanrob") and the Defendants;
6. Use of investor funds to pay the personal financial obligations of Defendant Yang, including personal taxes and payments to third parties in connection with loans unrelated to the Entities or the Projects; and

7. Use of investor funds to pay attorneys' fees.

The Receiver has also confirmed that the Entities obtained loans in the present outstanding/disbursed amount of at least \$3.4 million<sup>2</sup> in connection with the Projects, over and above the \$21 million raised from investors. The proceeds of these loans appear to have been used directly in connection with the Project to which they correspond (including in connection with the purchase of the Hesperia Project), and each of these loans appears to be secured by the Project to which it relates.

In summary, the Receiver has confirmed that the Entities raised \$21 million from investors in connection with the Projects, and incurred loan debts in the aggregate amount of at least \$3.4 million in connection with the Projects. As reflected below, the Receiver and his forensic accountants, Brandlin & Associates Accountancy Corporation ("B&A"), have accounted for the overwhelming bulk of the investor funds. The Receiver's accounting confirms that not all funds raised from investors were used in connection with the Projects. Indeed, millions in investor funds appear to have been used in a manner completely unrelated to their associated Entity. The Receiver's conclusions are presented, in detail and with particular examples, below, and in the exhibits attached hereto as Exhibits B through M.

**II. QUALIFICATIONS OF BRANDLIN AND ASSOCIATES.**

The Receiver's lead forensic accountant, Jeffrey E. Brandlin, is a Certified Public Accountant (CPA), a Certified Insolvency Restructuring Advisor (CIRA), a Certified Merger & Acquisition Advisor (CM&AA), is certified in financial forensics (CFF), and is part of the Alliance of Merger & Acquisition Advisors (AM&AA). Mr. Brandlin is a 1972 graduate of San

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<sup>2</sup> As discussed below in Section VI(F), this does not include additional loans of approximately \$1,427,000, made by GBC International Bank ("GBC"), to Yanrob.



Diego State University, with a Bachelor of Science degree in accounting. He is the founder and chief executive of B&A, which he founded in 1980. A true and correct copy of Mr. Brandlin's curriculum vitae is attached hereto as Exhibit A.

### **III. MATERIALS AND METHODS.**

As detailed in the Initial Report and in the First Quarterly Status Report, since the issuance of the Appointment Order, the Receiver has diligently issued and enforced subpoenas, and has by this means and otherwise recovered voluminous materials relating to the conduct of the Defendants and the business and financial activities of the Receivership Entities. Relevant recovered documents were promptly transmitted to B&A. Notably, in reviewing the Entities' own records, the Receiver and B&A quickly determined that the Defendants and the Entities maintained books and records using QuickBooks. Initially, the existing QuickBooks files were obtained from the Defendants, and an attempt was made to reconcile the records to bank statements relating to each Entity and to any related escrow accounts. The data received from the QuickBooks files provided by Defendants was incomplete. Therefore, B&A recreated a comprehensive QuickBooks file from bank statements and other relevant records obtained by the Receiver. From the updated QuickBooks file, B&A was able to export cash receipt and cash disbursement records to Excel. Once in Excel, the Receiver and B&A were able to analyze and summarize cash receipt and disbursement transactions by date, payee, and amount.

The Receiver and B&A reviewed and analyzed a total of 30 bank accounts (10 personal accounts, 15 entity accounts, and 5 escrow accounts) between July 2012<sup>3</sup> and December 2015,

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<sup>3</sup> Additionally, the Mason Investments, LLC account at East West Bank, ending in 7551, was analyzed back to January 2012, and the HealthPro Capital Partners, LLC account at Bank of America, ending in 2594, was analyzed back to January 2011, as reflected in Exhibit L.

along with the above-identified additional information, which covered a more expansive date range.

#### **IV. SOURCES OF FUNDS RAISED FROM INVESTORS.**

A total of \$21,047,459 in investment was raised in connection with the Receivership Entities and the Projects, of which \$20,047,459 came from EB-5 Program (foreign) investors and \$1,000,000 came from Shin Sook Park, a resident of San Bernardino County.<sup>4</sup> The funds from Ms. Park were obtained prior to 2012. Investor funds were commingled by the Defendants, in their administration of the Entities and the Projects, as illustrated conceptually in Exhibit B, and in more detail in Exhibit C. In Exhibit B, bi-directional arrows reflect investor funds flowing in both directions between recipients. Attached hereto as Exhibit D is a complete schedule of EB-5 Program investor funds raised in connection with each of the Entities. The actual deposits of these funds have been confirmed in the relevant bank accounts, as of the dates provided in Exhibit D.

#### **V. OVERVIEW OF THE PROJECTS.**

As described in more detail in the First Quarterly Status Report, the Projects are as follows:

- The Hesperia Project consists of real property in Hesperia, California. The Hesperia Project is currently undeveloped land, apparently intended by the Defendants to be developed as a sub-acute care / skilled nursing facility.
- The Fontana Project is a partially constructed sub-acute / skilled nursing facility,

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<sup>4</sup> Ms. Park's investment has been variously characterized by, at least, Defendant Yang, as a loan to HealthPro Capital Partners, LLC and as a purchase of an interest in HealthPro Capital Partners, LLC. In any event, the Receiver has confirmed that Ms. Park's \$1,000,000 investment was deployed in connection with the Fontana Project.

which appears to be approximately 45% complete, and which is subject to two construction loans made by Celtic Bank ("Celtic"), of which approximately \$3 million in funds has been disbursed.

- The Lynwood Project is currently a vacant structure previously used as a skilled nursing facility and apparently intended to be re-developed as a sub-acute care / skilled nursing facility by the Defendants. It is subject to approximately \$300,000 in delinquent property taxes and penalties.

The Receiver has confirmed that the securities offerings by each of these Entities related to a corresponding Project as discussed herein.

## **VI. RECEIVER'S CONCLUSIONS.**

As reflected in the Executive Summary, Section I above, and for the purposes of this Amended Forensic Accounting Report, the Receiver has completed his review and analysis of the materials obtained to date, and has drawn the following conclusions at this time, relating to his investigation of the business and financial activities of the Receivership Entities:

### **A. Summary of the Sources and Uses Of Investor Funds.**

A cumulative summary of the sources and uses of investor funds is reflected in the following table, which shows that the overwhelming bulk of funds raised from investors in the Receivership Entities can be accounted for at this time:

[REMAINDER OF PAGE INTENTIONALLY BLANK]

<b>Sources and Uses of Funds</b>	
<b>Description</b>	<b>Amount</b>
<u>Sources</u>	
<b>1</b> EB-5 Investors (Fontana)	\$ 4,501,155
<b>2</b> EB-5 Investors (Hesperia)	9,501,054
<b>3</b> EB-5 Investors (Lynwood)	6,045,250
<b>4</b> Ms. Park	1,000,000
<b>Total Sources</b>	<b>21,047,459</b>
<u>Disbursements</u>	
<b>5</b> Orange Coast Title Company	1,000,000
<b>6</b> Suncor Fontana Construction	1,115,070
<b>7</b> Suncor Hesperia Purchase	106,100
<b>8</b> Suncor Hesperia Construction	1,559,059
<b>9</b> Suncor Lynwood Purchase	3,360,000
<b>10</b> Suncor Lynwood Construction	1,609,201
Total Projects	8,749,430
<b>11</b> EB-5 Commissions	3,287,219
<b>12</b> Transferred to Receiver	2,215,297
<b>13</b> Celtic Bank	2,000,000
<b>14</b> Transfers to Individuals	1,144,603
<b>15</b> Transfers to Yanrob's Medical Inc.	1,212,350
<b>16</b> Purchase of 11202 Opal Ave.	556,000
<b>17</b> Return of Investor Deposit	500,024
<b>18</b> Banco Popular*	500,000
<b>19</b> Transfers to Healthpro Capital	278,000
<b>20</b> Transfer to Park Place Escrow**	250,000
<b>21</b> Claudia Kano	101,843
<b>22</b> Other	252,694
Total Other	12,298,030
<b>Total Uses</b>	<b>\$ 21,047,459</b>
*Correspondence indicates that these funds were used, or were to be used to secure a \$15 million loan. In review of the records, the Receiver has discovered no indication that the loan transaction was completed.	
**The use of these funds has not been determined.	

As a supplement to the above summary table, the attached Exhibit E also provides more granular detail on the sources and uses of investor funds relating to each Entity.

**B. Use Of Investor Funds and Project Purchases by Entity.**

1. Suncor Hesperia, LLC and the Hesperia Project.

Suncor Hesperia, LLC raised approximately \$9.5 million from EB-5 investors, which funds were initially deposited into an account at Orange Community Escrow. Of this amount: (a) \$4.3 million was transferred to the Suncor Hesperia bank account; (b) \$3.285 million was diverted and used for the purchase of the Lynwood Project; (c) approximately \$1.4 million was ultimately turned over to the Receiver; and (d) approximately \$500,000 was returned to an investor. None of the original investor funds were used for the purchase of the Hesperia Project. Rather, the sources of the \$456,100 used to purchase of the Hesperia Project were as follows:

<u>Suncor Hesperia, LLC</u> <u>Orange Community Escrow #34914</u>	
Loan from Foremost Real Estate III, LLC	\$ 350,000
Transfer from Suncor Fontana, LLC	106,100
Purchase of 17577/17579 Sultana St.	\$ 456,100

Of the \$106,100 transfer from Suncor Fontana, LLC, \$3,810 was transferred to the Suncor Hesperia, LLC escrow #35163 before being transferred to escrow #34914.

2. Suncor Lynwood, LLC and the Lynwood Project.

Suncor Lynwood, LLC raised approximately \$6 million from EB-5 Program investors. Of this amount: (a) \$4.5 million was transferred to the Suncor Lynwood, LLC bank account; (b) \$750,000 was ultimately turned over to the receiver; (c) \$500,000 was transferred to Banco Popular; and (d) \$250,000 was transferred to Park Place Escrow account No. 10832. None of the funds raised were used to purchase the Lynwood Project. Rather, the sources of funds for the \$3.4 million purchase of the Lynwood Project are as follows:

<u>Suncor Lynwood, LLC</u> <u>Orange Community Escrow #34452</u>	
Transfer from Orange Community Escrow #35163 (Hesperia)	\$ 3,285,000
Transfer from Suncor Fontana, LLC	75,000
Credit from Seller for "operation costs"	40,000
Purchase of 3598 Martin Luther King Jr. Blvd.	<u>\$ 3,400,000</u>

3. Suncor Fontana, LLC and the Fontana Project.

Suncor Fontana, LLC raised approximately \$4.5 million from EB-5 Program investors. All of these funds were transferred to that Entity's bank account, of which \$1 million was transferred to a deposit account maintained in the name of HealthPro Capital Partners, LLC ("HealthPro"), the entity created by the Defendants to administer the Fontana Project, and an affiliate of the Receivership Entities (and thus a Receivership Entity itself, as defined in the Appointment Order).

The total sources of funds for the initial purchase of the Fontana Project have not been identified, due to the fact that the Fontana Project property was purchased, as reflected in Exhibit D, before any investor money flowed to the Entities. Among those purchase funds was \$315,682 that was derived from HealthPro. The following sources of funds for this \$315,682 transfer from HealthPro, and relating to the Fontana Project, purchase have been identified:

<u>Source of Healthpro Capital Partners Funds</u>	
Cashiers Check	\$ 200,000
Madeleine Gween	25,000
Christine L. Arnold	30,000
Isabelle Therese Gween	50,000
Trinh Tran-Vu	50,000
Marie Danielle Overfield	50,000
	<u>\$ 405,000</u>

Exhibit C, attached hereto, provides a more detailed flowchart of the sources and uses of investor funds, with particular focus on how Projects or other properties were financed.

**C. Commingling of Investor Funds Among Entities.**

The Receiver has identified \$6,468,829 investor funds commingled among and between the Entities and the Relief Defendants, including intra-Entity transfers and Entity-to-Relief Defendant transfers, and the use of funds raised by one Entity for the benefit of other Entities or Relief Defendants, as shown in the table below:

	FROM						Total
	Yanrob's Medical, Inc.	Suncor Fontana, LLC	Suncor Lynwood, LLC	Suncor Hesperia, LLC	Healthpro Capital Partners, LLC		
Yanrob's Medical, Inc.	\$ -	\$ 121,000	\$ 255,000	\$ 836,350	\$ 25,000	\$ 1,237,350	
Suncor Care, Inc.	-	-	500,000	56,000	-	556,000	
Suncor Fontana, LLC	-	-	350,000	-	50,000	400,000	
Suncor Lynwood, LLC	-	100,660	-	3,496,719	-	3,597,379	
Suncor Hesperia, LLC	-	117,100	-	-	-	117,100	
HealthPro Capital Partners, LLC	233,000	200,000	128,000	-	-	561,000	
Total Disbursements	\$ 233,000	\$ 538,760	\$ 1,233,000	\$ 4,389,069	\$ 75,000	\$ 6,468,829	
<b>No. of Transactions</b>							
Yanrob's Meidcal, Inc.	-	6	2	9	2	19	
Suncor Care, Inc.	-	-	1	1	-	2	
Suncor Fontana, LLC	-	-	2	-	1	3	
Suncor Lynwood, LLC	-	14	-	6	-	20	
Suncor Hesperia, LLC	-	7	-	-	-	7	
HealthPro Capital Partners, LLC	9	5	5	-	-	19	
Total No. of Transactions	9	32	10	16	3	70	

The table above presents gross transfers.

Additionally, Exhibit B, attached hereto, is a simplified flowchart illustrating the comingling of investor funds among and between various entities. Separately, the Receiver anticipates that a \$1,000,000 December 2014 transfer from Suncor Lynwood, LLC's bank account to Orange Coast Escrow, which had previously been the escrow company associated with the purchase of the Fontana Project, will ultimately be determined to reflect commingling of an additional \$1,000,000 of Entity funds. However, even without considering the potential inclusion of another \$1,000,000 as commingled funds, it is clear from the Receiver's analysis that the Entities engaged in substantial and systematic commingling to such a degree that no distinctions were drawn between the Entities, all of which (and their assets) were treated as essentially interchangeable. Accordingly, the Receiver has determined that the Entities were

operated as a unitary enterprise and recommends treating the Estate as a common asset pool, rather than as comprised of factually and practically distinct "silos" associated with each of the Receivership Entities. In practice, no such distinctions were ever observed in the pre-receivership period.

**D. Purchase of the Mentone Project.**

The Receiver has identified a \$500,000 disbursement from Suncor Lynwood, LLC and a \$56,000 disbursement from Suncor Hesperia, LLC to Park Place Escrow on behalf of Suncor Care, Inc., relating to the purchase of the Mentone Project. This is summarized in the below table:

<u>Suncor Care, Inc.</u> <u>Park Place Escrow #9533</u>	
Suncor Lynwood, LLC	\$ 500,000
Suncor Hesperia, LLC	56,000
Purchase of 11202 Opal Ave.	<u>\$ 556,000</u>

The Receiver also noted that, at the time of the appointment of the Receiver, Suncor Care, Inc. was a party to a pre-receivership Purchase and Sale Agreement, as amended, which reflected an anticipated sale of the Mentone Project to RL Communities, Inc. ("RL"). The Receiver further identified \$150,000 in disbursements from RL to Park Place Escrow account No. 11406, relating to that transaction, which funds RL has stated were released for the commencement of entitlements and other Project development tasks associated exclusively with the Mentone Project. Of these funds derived from RL, \$2,000 remains in escrow, whereas \$148,000 was subsequently disbursed to Suncor Care, Inc., and used as indicated on the following table, including for purposes apparently unrelated to the Mentone Project:



<b>Use of \$148,000 by Suncor Care, Inc.</b>	
Cash Withdrawals	\$ 22,758
Mentone Related	8,000
Other Construction*	34,438
Suncor Hesperia Expenses	25,589
Suncor Fontana Expenses	44,500
Suncore Lynwood Expenses	3,000
Other	9,715
	\$ 148,000
*No entity specified.	

Attached hereto as Exhibit F are further details relating to the Mentone Project and the uses of the funds received from RL relating to this transaction.

**E. Fees Paid to Mason.**

The Receiver has identified \$3,287,219 in disbursements to Mason, as shown in the following table:

<b>Disbursements to Mason</b>	
<b>Source</b>	<b>Amount</b>
Suncor Fontana, LLC	\$ 812,179
Suncor Lynwood, LLC	810,000
Suncor Hesperia, LLC	1,620,000
Park Place Escrow	45,040
	\$3,287,219

Attached hereto as Exhibit G is a spreadsheet containing additional details relating to these disbursements, which occurred between December 2012 and December 2014.

**F. Transfers of Funds to Third Parties and Defendants.**

The Receiver and B&A further documented numerous transfers of investor funds to third parties. As reflected in the relevant Exhibits identified below, a few of these transfers occurred before EB-5 Program investors began to deposit their investment funds into escrow, in November 2012, as reflected in Exhibit D. However, due to the commingling of Receivership

Assets relating to the affected Entities and third parties, the Receiver is including such transfers herein.

1. Disbursements to Yanrob's Medical, Inc.

A total of \$1,237,350 in disbursements to Yanrob were identified, as summarized in the following table:

<u>Transfers to Yanrob's Medical Inc.</u>	
<u>Source</u>	<u>Amount</u>
Suncor Hesperia, LLC	\$ 836,350
Suncor Lynwood, LLC	255,000
Suncor Fontana, LLC	121,000
Healthpro Capital Partners, LLC	25,000
	<u>\$1,237,350</u>

The Receiver has further confirmed that \$500,000 from the \$1.2 million in transfers to Yanrob consisted of a disbursement from Suncor Hesperia, LLC to a GBC deposit account maintained in Yanrob's name. The remaining funds were used for business operating expenses, payroll, and paying down a GBC loan or loans (discussed below). Exhibit H, attached hereto, provides additional details relating to these disbursements to Yanrob.

As discussed above, the Receiver has identified the following GBC loans relating to the property at 406 Vanderbilt Way, San Bernardino, CA (which houses Yanrob and serves as the site for Defendant Yang's medical practice), in connection with which investor funds were used for loan repayment:

<u>Yanrob's Medical, Inc.</u>	
<u>GBC Loans and Vanderbilt Purchase</u>	
GBC International Bank 1st T/D loan	\$ 793,000
GBC International Bank 2nd T/D bridge loan	<u>634,000</u>
Purchase of 406 Vanderbilt Way	\$1,427,000

2. Disbursements to Robert Yang.

The Receiver has identified \$1,033,350 in disbursements to Defendant Yang as shown in the following table, which summarizes their sources:

<u>Disbursements to Robert Yang</u>	
<u>Source</u>	<u>Amount</u>
Yanrob's Medical, Inc.	\$ 913,350
Healthpro Capital Partners, LLC	120,000
	<u>\$1,033,350</u>

Exhibit I, attached hereto, provides additional details relating to these disbursements to Defendant Yang, which largely were distributed to Yang from Yanrob, itself a recipient of Receivership Entity funds as discussed above.

3. Disbursements to Claudia Kano.

The Receiver has identified \$511,133 in disbursements<sup>5</sup> to Claudia Kano as shown in the following table, which summarizes their sources:

<u>Disbursements to Claudia Kano</u>	
<u>Source</u>	<u>Amount</u>
Yanrob's Medical, Inc.	\$ 396,000
Suncor Fontana, LLC	36,843
Suncor Lynwood, LLC	45,000
Suncor Hesperia, LLC	20,000
Suncore Care, Inc.	1,500
Orange Community Escrow	11,790
	<u>\$ 511,133</u>

Exhibit J, attached hereto, provides additional detail relating to disbursements to Kano.

**G. Use of Investor Funds for Other/Personal Expenses.**

The Receiver has identified \$1,144,603 in disbursements to individuals from Suncor

<sup>5</sup> Amount includes transfers from Yanrob, which item 21 on the preceding table on page 9 does not.

Fontana, LLC as shown in the following table:

<u>Disbursements to Individuals from Suncor Fontana, LLC</u>	
Name	Amount
1 Tina Yang*	\$ 210,000
2 Angeline Herbert*	172,750
3 Yushan Lu*	172,500
4 Madeleine Gween*	115,500
5 Anthony Ton*	70,000
6 Jeff Chung*	57,500
7 Christine Arnold*	57,250
8 Trinh Tran Vu*	57,250
9 Isabelle Threrese Gween*	57,250
10 Marie Danielle Overfield*	57,250
11 Quang To	28,000
12 Troy Aykan, Esq.	26,600
13 Sirath M Patzer	17,128
14 Alberto Alvarado Esq	11,500
15 Jon Vasquez J&M	10,000
16 Naranjo Grading	7,500
17 Martin Castillo Esq	6,500
18 Rong Jie Hu*	5,125
19 Manuel Mancha	5,000
	\$ 1,144,603
*Items noted as loan repayments	

These disbursements occurred in December 2012, with the earliest occurring on December 21, 2012, and were made from Suncor Fontana, LLC's bank account. These disbursements occurred after Suncor Fontana, LLC's bank account was funded with investor money.

**H. Use of Investor Funds for Attorneys' Fees.**

The Receiver has identified the following use of investor funds to pay attorney fees, as summarized in the below table:

<u>Attorney Fees</u>	Suncor Fontana, LLC	Suncor Lynwood, LLC	Suncor Hesperia, LLC	Total
William T. Gaye, Esq.	\$ 56,000	\$ -	\$ -	\$ 56,000
James F Penman Esq	-	22,700	18,300	41,000
Troy Aykan, Esq.	26,600	2,500	10,000	39,100
Milligan, Beswick, Levine & Knox, LLP	17,500	22,500	10,000	50,000
Atkinson, Andelson, Loya, Rudd & Romo	15,000	-	11,965	26,965
Alberto G. Alvarado, Esq.	11,500	-	-	11,500
Martin G. Castillo, Esq.	6,500	-	-	6,500
Pan-Pacific Immigration Law Group	5,000	-	-	5,000
<b>Total</b>	<b>\$ 138,100</b>	<b>\$ 47,700</b>	<b>\$ 50,265</b>	<b>\$ 236,065</b>

The Receiver has not determined whether, in all cases identified above, the use of investor funds to pay the above-identified attorneys was appropriate, and such a conclusion is outside of the scope of this Amended Forensic Accounting Report.<sup>6</sup>

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<sup>6</sup> These amounts may include certain amounts also mentioned in the table in Section G above.

**VII. CONCLUSION.**

As reflected above, the Receiver has accounted for substantially all of the funds raised from investors, including the \$1 million raised from Ms. Park domestically. His accounting confirms, among other things, that the Receivership Entities: (a) engaged in rampant and substantial commingling of investor funds; (b) used funds from one Project to pay the expenses of others; (c) used investor funds to purchase a speculative real property development unrelated to the Entities' stated purpose; (d) made over \$3 million in payments to Mason from investor funds; and (e) diverted and paid investor funds to or for the benefit of third parties, including Yanrob, the Defendants, and pre-receivership counsel.

Dated: May 20, 2016

By: 

Stephen J. Donell, Receiver

Dated: May 20, 2016

BRANDLIN & ASSOCIATES  
ACCOUNTANCY CORPORATION

By:  \_\_\_\_\_

Jeffrey E. Brandlin, CPA & CFF / CIRA & CM&AA

## CURRICULUM VITAE

### **JEFFREY E. BRANDLIN, CPA & CFF / CIRA & CM&AA**

Brandlin & Associates  
12100 Wilshire Blvd., Suite 1120  
Los Angeles, CA 90025  
Tel.: 310.789.1777  
Cell: 310.990.4955  
[jeff@brandlin.com](mailto:jeff@brandlin.com)

### **EDUCATION & CERTIFICATIONS**

San Diego State University, San Diego, CA  
Bachelor of Science, Accounting 1972

Licensed: Certified Public Accountant (CPA) - 1976  
State of California, Board of Accountancy

Certified: Certified Insolvency Restructuring Advisor (CIRA) - 2004  
Association of Insolvency & Restructuring Advisors (AIRA)

Certified in Financial Forensics (CFF) - 2008  
American Institute of Certified Public Accountants (AICPA)

Certified Merger & Acquisition Advisor (CM&AA) - 2015  
Alliance of Merger & Acquisition Advisors (AM&AA)

### **EXPERIENCE**

#### **1980 – Present: Brandlin & Associates Accountancy Corporation, Los Angeles CA**

Jeffrey E. Brandlin is the founder and chief executive of Brandlin & Associates Accountancy Corporation (“B&A”), and specializes in providing professional services to lenders, creditors, shareholders, and investors. These services include due diligence engagements related to crucial financial decisions, and the reorganization and restructuring of problem credit situations. Mr. Brandlin also provides litigation support, bankruptcy and insolvency consulting and other forensic accounting services.

In 2008, Mr. Brandlin obtained the Credential of Certified in Financial Forensics (“CFF”) from the American Institute of Certified Public Accountants (the “AICPA”). This credential combines specialized forensic accounting expertise with the core knowledge and skills that make CPAs among the most trusted business advisers. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud investigations; litigation support; stakeholder disputes and valuations.

In 2004, Mr. Brandlin obtained the status of Certified Insolvency and Restructuring Advisor (“CIRA”) from the Association of Insolvency and Restructuring Advisors (the “AIRA”). The

objective of the CIRA program is to recognize, by public awareness and by certification, those individuals who possess a high degree of specialized professional expertise in the area of business bankruptcy and insolvency, receiverships and other litigation matters.

Mr. Brandlin's professional affiliations include the American Institute of Certified Public Accountants ("AICPA"), the California Society of Certified Public Accountants ("CSCPA"), the Association of Insolvency and Restructuring Advisors ("AIRA"), the Association for Corporate Growth ("ACG"), and the Association for Certified Fraud Examiners ("ACFE").

Mr. Brandlin founded B&A in 1980 after a successful career in the Los Angeles professional accounting community as a litigation consultant and, previously, as an audit manager for Coopers & Lybrand. His extensive career has encompassed clients in a broad range of businesses, including the entertainment industry, manufacturing, oil and gas production, refining and distribution, food service, health care, construction, retail, financial and professional service firms, asset-based and corporate lenders, merchants, investors, and other public, private and not-for-profit organizations.

During the past thirty years, Mr. Brandlin has been involved in significant engagements where he has provided professional services as an expert witness, financial advisor, forensic accountant, and / or litigation and workout consultant. These engagements have included:

#### TESTIMONY & LITIGATION CONSULTING EXPERIENCE

1. Expert witness as to damages in the fire claim of Congress Financial Corporation (n/k/a Wachovia Bank, N.A.), et al., vs. The Travelers Indemnity Co., et al., Adv. Proc. No. 803-8274-511 (ESS) (*Insurance Claim*);
2. Litigation consultant for Plaintiff in Kenneth P. Silverman, as Chapter 7 Trustee of Allou Distributors, Inc. et al., and Congress Financial Corporation vs. KPMG LLP, Arthur Andersen LLP, and Mayer Risppler & Company, P.C., Defendants, Case No. 03-82321-511 (MLC), United States Bankruptcy Court, Eastern District of New York (*Accountant Malpractice*);
3. Litigation consultant for Defendant in Honsador Holdings, LLC, Odyssey A LLC fka Hon Lumber Acquisition LLC, and Richard R. Foreman vs. Key Principal Partners LLC, James J. Pappas, and James J. Pappas 1999 Qualified Annuity Trust, Civil No. 04-1-2140-11 SSM, Circuit Court of the First Circuit, State of Hawaii (*Breach of Contract*);
4. Expert witness for Plaintiff in AMPAC JV Group, Inc., a California corporation, d/b/a C and L Global Warehouse Distributor; John Chang, an individual; Vincent Lam, an individual; Sophia Chang, an individual; and Pauline Lam, an individual vs. General Motors Corporation, Defendants, Case No. BC 206274, Superior Court of the State of California for the County of Los Angeles (*Breach of Contract, Fraud and Economic Damages*);



5. Litigation consultant for Plaintiff in LaSalle Business Credit and Standard Federal Bank National Association vs. Grobstein, Horwath & Company, LLP (successor CPA firm *Crowe Horwath LLP*), Defendant, Case No. BC304025, Superior Court of the State of California for the County of Los Angeles, Central District (*Accountant Malpractice*);
6. Litigation consultant for Plaintiff in LaSalle Business Credit and Standard Federal Bank National Association vs. Chinatrust Bank; Far East National Bank; and Development Bank of Singapore, Defendants, Case No. BC304063, Superior Court of the State of California, County of Los Angeles – Central District (*Lender Liability*);
7. Litigation consultant for Plaintiff in Comerica Bank vs. Singer, Lewak, Greenbaum & Goldstein, LLP (successor CPA firm *SingerLewak LLP*), Defendants, Case No. 03CC06390, Superior Court of California, County of Orange, Central Justice Center (*Accountant Malpractice*);
8. Litigation consultant for Plaintiff in Iron Grip Barbell Company, Inc. vs. USA Sports, Inc., Case No. SACV 02-498 GLT (Anx). United States District Court, Central District of California (*Patent Litigation*);
9. Litigation consultant for Plaintiff in Iron Grip Barbell Company, Inc. and Christopher B. Anastasi, Plaintiffs vs. Icon Health & Fitness, Inc. and Sears, Roebuck and Company, Defendants, Case No. CV SA 02-32 GLT (Anx), United States District Court, Central District of California (*Patent Litigation*);
10. Expert witness for Defendant in The Coluombe Law Firm vs. Pacific Digital Corporation, Arbitration, JAMS REF. NO. 1200032705 (*Breach of Contract*);
11. Expert witness for Plaintiff in Pentawave, Inc. et. al., vs. Homestore, Inc.; Case No. SC031526, Superior Court of the State of California, County of Ventura, District of Simi Valley (*Breach of Contract and Fraud*);
12. Expert witness for Plaintiff in Dartmouth Development Company, Inc., Dartmouth Stagecoach Associates LLC, and Dartmouth Alpine Associates LLC vs. Real Estate International Corporation aka REI-NC, Paul Gonya, David Waitley, and Kenneth Stroud, Defendants, Case No. GIC 845987, Superior Court for the State of California, County of San Diego (*Breach of Contract and Fraud*);
13. Litigation consultant for Plaintiff Dartmouth Development Company, Inc., Dartmouth Stagecoach Associates LLC, and Dartmouth Alpine Associates LLC vs. Lang and Associates, Inc. and Doane Glitschka, CPA, Defendants,

- Case No. GIC881368, Superior Court for the State of California, County of San Diego (*Accountant Malpractice: Breach of Contract and Negligence*);
14. Expert witness for Ivivi Technologies, Inc. v. Stonefield Josephson, Inc. (successor CPA firm Marcum LLP), JAMS Ref. No.: 1220 035 698 (*Matter of Arbitration between Claimants and Stonefield Josephson, Respondent*);
  15. Expert witness for Shepard Fairey and Obey Giant Art, Inc. v. The Associated Press v. Shepard Fairey, et al., Case No. 09CIV01123, United States District Court, Southern District of New York (*Infringer's Profits*);
  16. Expert witness for Plaintiff The Golden West Fruit Company, Inc., et al., vs. Daniel E. Apodaca, CPA (Apodaca & Company), Case No. BC444407, Superior Court of the State of California, County of Los Angeles, Central District (*Accountant Malpractice*);
  17. Litigation consultant and expert witness for Plaintiff EVOQ Properties, Inc. f/k/a Meruelo Maddux Properties, Inc., Case No. BC481555, Superior Court of the State of California, County of Los Angeles, Central District (*Complaint for Damages and Equitable Relief for Breach of Fiduciary Duty*);
  18. Litigation consultant and expert witness for Claimants PNY Technologies, Inc. and PNY Technologies Europe, S.A.S., International Institute for Conflict Prevention and Resolution (*Accountant Malpractice – Matter of Arbitration between Claimants and KPMG LLP, Respondent*);
  19. Expert witness for Plaintiff Royal Business Bank, Case No. BC476980, Superior Court of the State of California, County of Los Angeles, Central District (*Breach of Written Contract; Negligence; and Negligent Misrepresentation*);
  20. Litigation consultant for Plaintiff in Jeffrey H. Mims, as Chapter 7 Trustee *In Re Color Star Growers of Colorado, Inc., CAST, Inc. and Color Star, LLC* (United States Bankruptcy Court for the Eastern district of Texas, Sherman Division Case No. 13-42959) (*Accountant Malpractice*);
  21. Expert witness and forensic accountant for Claimant in Beverly Hay Dechevrieux v. La Cienega Partners Limited Partnership, JAMS Arbitration Case No. 1220048390 (*Breach of Contract*);

#### **FINANCIAL ADVISORY & FORENSIC ACCOUNTING EXPERIENCE**

22. Financial advisor to Wells Fargo Equipment Finance & Wachovia, and 10 other secured lenders in their loans of approximately \$230 million to Brundage-Bone Concrete Pumping Co. (BBCP), CASE NO. 010-10758 ABC.

- BBCP is the largest provider of concrete pumping services in the U.S. During the Chapter 11 proceedings, the continuing lenders acquired 100% of the equity of BBCP. In a subsequent sale of BBCP, the remaining lenders recovered all of their previously compromised debt and a substantial equity return. The turnaround was the most successful recovery in Wells Fargo Bank's history (submitted to the TMA for the 2015 *Turnaround of the Year Award*);
23. Financial advisor to McDermott Will & Emery and their client Gerald Christian and his related entities in the restructuring of his \$35 million of debt to 13 different lenders and lessors;
  24. Financial advisor to 228-32 West 42<sup>nd</sup> Street Realty Corp Board of Directors. Company owns commercial real estate in Chapter 11. Responsibilities included preserving any equity in the estate, assisting and advising the Board with respect to its administrative and financial matters, including meeting all the Debtor reporting requirements of the U.S. Trustee. Provided restructuring services including the sale of non-performing undercapitalized property;
  25. Norman J. and Kerri A. Salter (USBC Case No. 1:09-bk-11653-KT): Forensic accountant to creditors committee in Chapter 11. Responsibilities included investigating potential fraudulent transfers, asset valuation and consultation regarding the plan of reorganization. Assisted with special purpose entity evaluation and identification of avoidance claims;
  26. REI-NC / Dartmouth (Case No. GIC845987): Forensic accountant and financial advisor engaged by counsel regarding breach of contract and misappropriation of joint venture funds. Suspected fraud resulted from the analysis of joint venture profitability;
  27. The People of the State of California vs. Paul Gonya, Kenneth Stroud and Marie Frever (Case No. CD209855): Engaged by the County of San Diego to assist with the criminal prosecution of the defendants and provide expert accounting testimony regarding the REI-NC / Dartmouth accounting records and operating agreement;
  28. Kingsway: Litigation consultant on accounting and auditing matters to counsel representing a foreign investment company in a case against a "Big 4" accounting firm. The litigation involved an insurance company and SEC registrant that filed false and misleading financial statements containing material errors resulting from inadequate insurance loss reserves;
  29. BNP Paribas – Transtar Metals: Forensic accountant, financial advisor and litigation consultant engaged by counsel representing a consortium of banks in

- a case involving the sale of an international metals distribution company. Litigation resulted from questionable asset valuations, primarily inventory. The case also included the accounting for an extraordinary gain recognized by the buyer contemporaneous to the closing of purchase transaction;
30. Latham & Watkins – ATI: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a consortium of lending institutions and counsel involved in a \$140 million problem credit facility to a \$550 million paper converter and manufacturer (services provided included investigation and analysis of fraudulent sales; a complex *bill and hold* scheme; *refreshing* and *ever-greening* of invoice preference payments, sources of deposits, and other unusual transactions; establishing cash controls; and implementing a cash operating projection system);
  31. UBOC – Barth & Dreyfuss: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a bank involved in an \$11 million problem credit facility to a \$70 million manufacturer and distributor of kitchen and bath textile products (services included investigation and analysis of *pre-billing* sales transactions, ineligible inventory reported on borrowing base certificates, understatements of the company’s allowance of doubtful accounts and other accounting irregularities);
  32. A&J Cheese – GMAC/Comerica: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a consortium of lending institutions and counsel involved in a \$60 million problem credit facility to a \$260 million manufacturer and distributor of food products (services included a comprehensive investigation of a ten year scheme to defraud the lenders; analysis of substantial funds diverted to principals of the company; a special examination of management’s \$46 million adjustment to \$56 million of accounts receivables reported in borrowing base certificates; a special examination of management’s \$12 million adjustment to \$26 million of inventory reported in borrowing base certificates; development of daily cash, accounts receivable and inventory roll-forward procedures and controls to establish the integrity of daily collateral reports; establishment of controls to monitor inventory movement, sales and collections; and consultation on potential accountants’ malpractice litigation);
  33. Winston & Strawn – Nogales Investors – Graphic Press: Workout consultant to the borrower and financial institution involved in an \$18 million credit facility to a \$30 million commercial printing and graphic services company (services included evaluation of borrowing base reports; identification of ineligible collateral; monitoring the usage of an over-advance; implementation and monitoring of a thirteen week cash flow forecasting system that was maintained by management; analysis of methods and procedures to improve

- the company's cash flow; assisting management in establishing internal control procedures over billing production and shipping activities; and stabilizing information flow and the integrity of reports provided to the lender);
34. Marwit Capital – H&W Foods: Forensic accountant, financial advisor and litigation consultant engaged by a Private Equity Group invested in a \$65 million meat and poultry processor and distributor (services included the discovery and identification of management personnel responsible for fraudulent reporting in borrowing base certificates; creation and implementation of a daily cash management reporting system; preparation of comprehensive monthly budgeting systems and procedures; and establishment of a thirteen week cash forecasting system and the methodology to compare this information with the comprehensive budgeting system);
  35. Centre Partners – Rembrandt Photo: Financial advisor and litigation consultant to a private investment firm involved in a \$40 million equity investment and a \$49 million loan to a \$43 million manufacturer and marketer of polypropylene storage products (services included the identification of fraudulent reporting and methodology used to prepare false interim financial statements; assisting management in the preparation of accurate and reliable interim financial statements; a comprehensive analysis of adjustments;
  36. Morrison Foerster – Merchant Holdings: Workout consultant and financial advisor to the borrower and a consortium of financial institutions involved in a \$90 million credit facility to a \$200 million international distributor of consumer products (services included the design, installation and monitoring of cash management systems and procedures; evaluation of weekly cash receipts, disbursements and fund requirements; preparation of projected balance sheet, operating and cash flow information; establishment of a thirteen week cash forecasting system with comparisons to the projected financial information; detail customer profitability analysis; monitoring of the liquidation of the company under Chapter 7 of the U.S. Bankruptcy Code);
  37. Fleet Capital – Orange Plastics: Financial advisor and litigation consultant to lender involved in a \$31 million credit facility to a \$75 million plastic bag manufacturer (services included the identification of a material inventory overstatement that required the restatement of audited financial statements; discovery of erroneous finished goods inventory costing procedures and the creation of an appropriate and reliable valuation methodology; implementation of internal control procedures for monthly physical inventory counts for purchasing and cash disbursements systems; creation and implementation of monthly budgeting and forecasting procedures, including an integrated cash budgeting and thirteen week rolling cash flow process; and



- the development of daily inventory roll forward reporting procedures and controls; and implementation of a daily cash management system);
38. Harris Nesbitt – American Computer & Digital Components: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a lender involved in a \$22 million credit facility to a \$200 million computer parts distributor (services included reconciliation of borrowing base certificates to the borrower’s computer generated reports, identification of techniques used to overstate accounts receivable; discovery of a \$7 million diversion of funds; identification of *off book* bank accounts and a scheme to inflate borrowing base certificates by *refreshing* invoices; analysis of preference payments, sources of deposits and other unusual transactions; detail analysis of related party transactions; and the evaluation of applicable records to correct errors in inventory valuation);
39. Caltius Capital – Homegrown: Financial advisor to the borrower and lender involved in an \$8 million credit facility to a \$40 million natural foods producer and distributor (services included the creation of a thirteen week cash forecasting system to be used and maintained by management; assisting; assisting management evaluating the borrower’s viability and its ability to service debt; evaluation of the benefits of integrating computer systems; analysis of the commission policies and the structure of sales functions; detail analysis of accounts receivable and accounts payable; and identification of methods to improve cash flow);
40. Riverside Partners – SaRonix: Financial advisor to a private investment firm making an \$8 million equity investment in a \$75 million electronic parts distributor (services included determining the adequacy of management’s valuation of inventory obsolescence; discovery of deficiencies in operational inventory reporting; integration of marketing, sales, inventory control, and accounting and finance goals to improve inventory turnover; evaluation of management’s utilization of sophisticated computer software; and analysis of deviations from generally accepted accounting principles);
41. United California Bank, Sanwa – ABS: Financial advisor to a group of banks making a \$10 million loan to a \$124 million manufacturer and distributor of residential and commercial doors (services included a comprehensive analysis of the company’s accounting method to capitalize manufacturing overhead resulting in substantial income tax savings; recommendations regarding the integration of inventory and general ledger software packages; creating an inventory turnover report to manage purchasing efforts and isolate slow moving products: and assisting management in search and employment of new auditors);

42. Key Principal Partners – T-Netix: Financial advisor to a private investment company making a \$20 million equity investment in a \$118 million computer hardware and proprietary software development company (services included analysis of the adequacy of the company’s allowance for doubtful accounts; evaluation of the adequacy of financial management’s knowledge and understanding of company business operations; discovery of material internal control weaknesses relative to revenue recognition; creation of computer software to capture revenue transactions on a timely and accurate basis; a comprehensive analysis of accounts receivable write-off losses, including various service provider partners that had excessive receivable losses; creation of a methods to estimate bad debts and other potential uncollectible accounts receivable; and implementation of procedures and timetables for monthly accounting closings and the analysis of balance sheet and operating accounts);
43. Key Mezzanine – Imperial Plastics: Financial advisor to a lender making a \$6 million loan to a \$16 million manufacturer of injected molded plastic products (services included the identification of material deviation from generally accepted accounting principles related to compensated absences and the adequacy of the allowance for doubtful accounts; identification of accounting errors in the recording of finished goods and raw materials inventory; discovery of customer concentrations aggregating 50% of annual sales; discovery and measurement of an undisclosed buyout agreement liability; and the determination of the operational status and functionality of a recently implemented job costing system);
44. Jeffrey L. Hayden, Debtor and Debtor-in-Possession v. Asset Funding Group, LLC, et al. (Case No. 1:14-bk-11187-MT – Chapter 11, Adversary Case No. 1:14-ap-01195-MT): Forensic accountant engaged by counsel regarding breach of contracts and implied covenants of good faith and fair dealing, and disallowance of proof of claim filed by defendant. Provided expert accounting testimony regarding AFG, et al. accounting records and operating agreements;
45. Beitler v. Hayden (Los Angeles County Superior Court Case No. BC476322): Forensic accountant engaged by special litigation counsel to prosecute and defend Hayden on cross-complaint. Provided expert accounting testimony regarding AFG entities’ accounting records, operating agreements and plaintiff’s improper divestiture of real property assets, failure to repay personal loans to Hayden and using the AFG entities as his personal bank accounts;
46. Federal Trade Commission v. Bunzai Media Group, Inc., et al., (Case No. 2:15-CV-4527): Forensic accountant engaged by the court-appointed receiver to investigate beliefs that defendants violated numerous sections of the Federal Trade Act. The cause of action was brought to protect consumers

nationwide who suffered economic injury and defendants would continue to receive ill-gotten gain if not stopped;

47. Hyo Dong Kim (USBC Case No. 8:14-bk-11142-SC): Accountant to Chapter 11 and 7 Trustee. Responsibilities included investigating potential fraudulent transfers, business viability and consultation regarding plan of reorganization. Assisted Chapter 11 Trustee with preparation of monthly operating reports, accumulation of records and other pertaining to the estate;

48. Due Diligence Matters: In addition to the selected due diligence matters listed above, Mr. Brandlin, since 1995, has provided due diligence services to many Private Equity Groups (PEG's) and Mezzanine Lenders on hundreds of middle market merger and acquisition transactions spanning a plethora of industries; and

#### **CORPORATE GOVERNANCE**

49. Board of Director – Support Services of America, Inc. (janitorial services company) August 2013 – October 2013.

#### **PUBLICATIONS**

“Fraud and Forensics: Piercing Through the Deception in a Commercial Fraud Case”  
(published by the *American Bankruptcy Institute*, August 2015)

“Financial Fraud in the Electronic Age”      *AIRA News*      February/March 2004

“Does It Pass the Sniff Test?”      *The Secured Lender*      November/December 2004

Copies of these articles can be obtained at the website of Brandlin & Associates, which is [www.brandlin.com](http://www.brandlin.com) (please click on the “Resources” tab).

#### **PROFESSIONAL AFFILIATIONS**

*American Institute of Certified Public Accountants* (“AICPA”) – Member No. 01075799

*California Society of Certified Public Accountants* (“CalCPA”) – Member No. 2426

*Association for Corporate Growth* (“ACG”) – Member

*Turnaround Management Association* (“TMA”) – Member of the Board of Directors and Treasurer for the Southern California Chapter 2004 through 2010

*Special Asset Management Association* (“SAMA”) – Member of the Event Planning Committee since 2010



*National Association of Federal Equity Receivers (“NAFER”) – Member of the Board of Directors and Treasurer since 2012*

### **LECTURES AND PRESENTATIONS**

“Financial Statements For Attorneys” - MCLE Approved course in California, New York, Illinois

*Winston & Strawn LLP, Los Angeles*

*Greenberg & Bass, Los Angeles*

*Jeffer Mangels Butler & Marmaro LLP, Los Angeles  
& San Francisco*

*Ervin Cohen & Jessup LLP, Los Angeles*

*Sheppard Mullin Richter & Hampton LLP, Los Angeles,*

*Orange County, San Diego and San Francisco*

*DLA Piper Rudnick Gray Cary US LLP, Los Angeles*

*Goldberg, Kohn, Bell, Black, Rosenbloom, Chicago*

*Kaye Scholer LLP, Los Angeles*

*Steptoe & Johnson LLP, Los Angeles*

“Uncovering Landmines: Lessons Learned Conducting Forensic Accounting”

*Private Equity Connection, Newport Beach*

*(Private Equity Connection Known for Exceptional  
and Returns Handling Equity and Debt Security)*

*Commercial Finance Association - Chapter of California  
(CFCC), Los Angeles*

*FocalPoint Partners, LLC*

*The Financial Executives Networking Group, Los Angeles*

*Private Equity Connection, San Francisco*

“Financial Due Diligence: What Matters Most”

*Provisors M&A, Los Angeles*

“Due Diligence for Financial Transactions”

*Capital Markets Affinity Group of Provisors, Los Angeles,  
CA - May 2013*

“Indicia of Fraud”

*Commercial Finance Association - Chapter of California  
(CFCC), Los Angeles*

*Harris Nesbitt, Chicago*

*PNC Business Credit, Pasadena*

*Wachovia Capital Finance, Los Angeles*

*Wells Fargo (Loan Adjustment Group) - Los Angeles,  
Denver, Portland, San Francisco*

*Comerica Bank (Special Assets Department – Western  
Division) – El Segundo*

*Marquette Business Credit (Audit Group), Garden Grove*

*Special Assets Management Association (SAG Managers’*

*Resource Group), Los Angeles*

“Fraud: The Warning Signs”

*Wells Fargo Capital Finance – Santa Monica, CA*

“Fraud: Easy to Allege, Hard to Prove”

*Turnaround Management Association, April 2005*

“Integration of Analytical Procedures with Financial and Operational Observations”

*Comerica Bank – Los Angeles, CA, October 2011*

“Financial Due Diligence Overview & What Can Go Wrong”

*Private Equity Connection – San Francisco, CA, May 2013*

“Forensic Auditing: Financial Statement Fraud”

*CFCC Audit Chapter – Los Angeles, CA, April 2014*

“The Troubled Asset-Based Loan – Financial Advisor / Turnaround Consultant / Forensic Accountant – How These Professionals Can Help”

*Bank of America Merrill Lynch – Los Angeles, CA, October 2014*

“Mergers & Acquisitions – Real-Life Lessons (Financial Due Diligence)”

*M\$A Capital Formation Group – Los Angeles, CA, June 2015*

Forensic Accounting Panels:

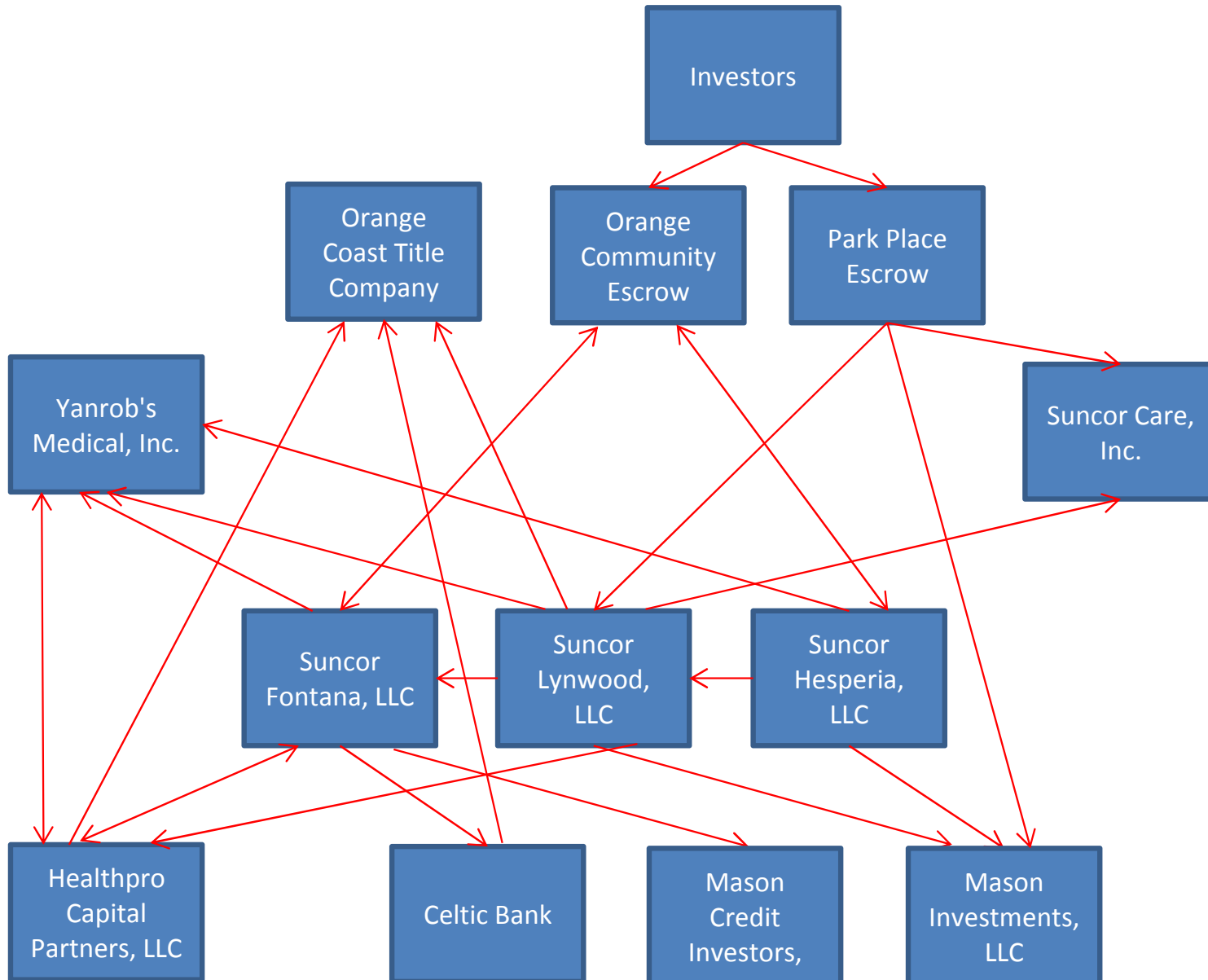
*Commercial Finance Association – 60<sup>th</sup> Anniversary Convention – New York, NY – November 2004*

*Special Assets Management Association – How to Prevent Fraud – Santa Barbara, CA – May 2011*

*Commercial Finance Association – 67<sup>th</sup> Annual Convention – New York, NY – November 2011*

*Special Asset Management Association – Finding Hidden Assets - Santa Barbara, CA – April 2013*

Direction of Funds between Entites Flowchart



Use of Funds to Purchase Projects

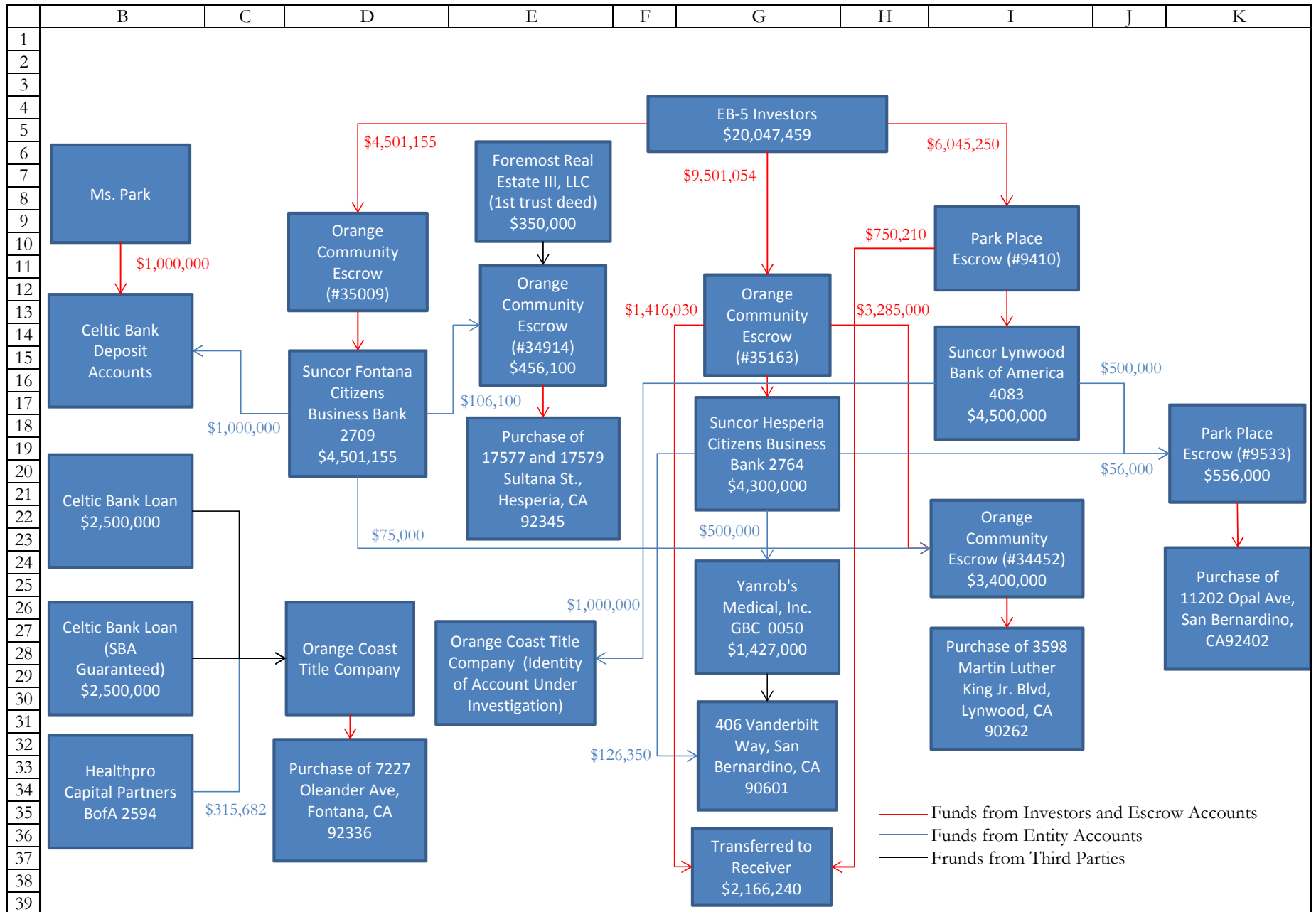


Exhibit D  
# 1650  
Investor Deposits by Entity

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2		<b>Orange Community Escrow</b>			<b>Orange Community Escrow</b>			<b>Park Place Escrow</b>				
3		<b>Suncor Fontana</b>			<b>Suncor Hesperia</b>			<b>Suncor Lynwood</b>				
4		<b>Date</b>	<b>Name</b>	<b>Amount</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>	<b>Date</b>	<b>Name</b>	<b>Amount</b>		
5		11/13/12	C. Wu	\$ 250,000	12/21/12	Y. Ili	\$ 250,080	09/24/13	J. Zhao	\$ 500,000		
6		11/13/12	C. Wu	250,160	12/24/12	Y. Ili	250,080	11/13/13	K. Dai	500,000		
7		11/13/12	G. Cao	187,780	12/27/12	W. Xu	249,980	11/26/13	Y. Zhang	350,015		
8		11/13/12	H. Lei	500,175	12/27/12	Q. Zou	125,000	12/02/13	Y. Zhang	195,025		
9		11/13/12	A. Liu	250,080	12/28/12	W. Xu	500,040	12/09/13	Z. Zhang	500,000		
10		11/13/12	G. Cao	62,280	12/28/12	Q. Zou	125,000	12/10/13	A. Gup	500,000		
11		11/14/12	A. Liu	250,080	12/28/12	J. Yi	250,080	12/30/13	S. Zuo	499,980		
12		11/14/12	G. Cao	250,080	12/31/12	J. Yi	250,080	01/06/14	S. Zuo	80		
13		11/19/12	Z. Chen	500,000	12/31/12	Q. Zou	125,000	01/08/14	L. Wi	500,100		
14		11/20/12	Y. Li	500,200	12/31/12	Q. Zou	125,000	01/17/14	X. Bai	500,050		
15		11/26/12	X. Wang	250,080	12/31/12	J. Liu	500,000	01/27/14	Q. Huang	500,000		
16		11/27/12	X. Wang	250,080	12/31/12	M. Xu	500,000	04/11/14	H. Cai	500,000		
17		12/05/12	Q. Chen	250,180	01/04/13	W. Xu	250,120	04/11/14	X. Wang	500,000		
18		12/05/12	Q. Chen	249,980	01/10/13	H. Jiang	100,000	04/15/14	Y. Lung	500,000		
19		12/07/12	G. Zhao	500,000	01/15/13	H. Jiang	100,000					<u>\$6,045,250</u>
20				<u>\$4,501,155</u>	01/16/13	H. Jiang	100,000					
21					01/18/13	H. Jiang	100,000					
22					01/22/13	H. Jiang	100,000					
23					01/23/13	J. Zhu	500,180					
24					03/07/13	A. Huang	500,000					
25					03/11/13	Y. Zheng	500,000					
26					05/03/13	L. Wang	500,030					
27					05/09/13	H. Zhao	99,980					
28					05/09/13	H. Zhao	99,980					
29					05/10/13	H. Zhao	99,980					
30					05/13/13	H. Zhao	99,980					
31					05/14/13	H. Zhao	99,980					
32					05/21/13	H. Zhao	100					
33					06/24/13	J. Wang	500,220					
34					08/26/13	A. Xu	500,000					
35					09/11/13	C. Guo	249,980					
36					09/11/13	C. Guo	249,980					
37					09/19/13	C. Guo	80					
38					10/31/13	J. Liu	500,100					
39					01/23/14	Z. Li	500,000					
40					03/11/14	H. Liu	500,024					
41							<u>\$9,501,054</u>					

## Sources and Uses of Funds by Entity

A	B	C	D	E	F	G	H	I
3	<b>Sources and Uses of Funds by Entity</b>			<b>Orange</b>	<b>Park</b>	<b>Suncor</b>	<b>Suncor</b>	<b>Suncor</b>
4				<b>Community</b>	<b>Place</b>	<b>Fontana</b>	<b>Lynwood</b>	<b>Hesperia</b>
5	<b>Description</b>	<b>Total</b>	<b>Ms. Park</b>	<b>Escrow</b>	<b>Escrow</b>	<b>LLC</b>	<b>LLC</b>	<b>LLC</b>
6	<u>Sources</u>							
7	EB-5 Investors (Fontana)	\$ 4,501,155		\$ 4,501,155				
8	EB-5 Investors (Hesperia)	9,501,054		9,501,054				
9	EB-5 Investors (Lynwood)	6,045,250			\$ 6,045,250			
10	Ms. Park	1,000,000	\$ 1,000,000					
11	<u>Transfers</u>							
12	EB-5 Investors (Fontana)	-		(4,501,155)		\$ 4,501,155		
13	EB-5 Investors (Hesperia)	-		(4,300,000)				\$ 4,300,000
14	EB-5 Investors (Lynwood)	-			(4,500,000)		\$ 4,500,000	
15	Intra-entity	-				350,000	(150,000)	(200,000)
16	<b>A Total Sources</b>	<b>\$21,047,459</b>	<b>\$ 1,000,000</b>	<b>\$ 5,201,054</b>	<b>\$ 1,545,250</b>	<b>\$ 4,851,155</b>	<b>\$ 4,350,000</b>	<b>\$ 4,100,000</b>
17	<u>Uses</u>							
18	Orange Coast Title (12/2014)	\$ 1,000,000					\$ 1,000,000	
19	Suncor Fontana Construction	1,151,730				\$ 1,151,730		
20	Suncor Hesperia Purchase	106,100				106,100		
21	Suncor Hesperia Construction	1,559,778				111,290		\$ 1,448,488
22	Suncor Lynwood Purchase	3,360,000		\$ 3,285,000		75,000		
23	Suncor Lynwood Construction	1,571,822				16,760	1,555,062	
24	Total Projects	8,749,430	\$ -	3,285,000	\$ -	1,460,880	2,555,062	1,448,488
25								
26	Tranfers to Mason and Affiliate	3,287,219			45,040	812,179	810,000	1,620,000
27	Transferred to Receiver	2,215,297		1,416,030	750,210	969	40,178	7,910
28	Celtic Bank	2,000,000	1,000,000			1,000,000		
29	Transfers to Individuals	1,144,603				1,144,603		
30	Transfers to Yanrob's Medical Inc	1,212,350				121,000	255,000	836,350
31	Purchase of 11202 Opal Ave.	556,000					500,000	56,000
32	Return of Investor Deposit	500,024		500,024				
33	Banco Popular	500,000			500,000			
34	Transfers to Healthpro Capital	278,000				150,000	128,000	
35	Transfer to Park Place Escrow	250,000			250,000			
36	Claudia Kano	101,843				36,843	45,000	20,000
37	Other	252,694				252,694		
38	Total Other	12,298,030	1,000,000	1,916,054	1,545,250	3,518,287	1,778,178	2,540,260
39	<b>B Total Uses</b>	<b>\$21,047,459</b>	<b>\$ 1,000,000</b>	<b>\$ 5,201,054</b>	<b>\$ 1,545,250</b>	<b>\$ 4,979,167</b>	<b>\$ 4,333,240</b>	<b>\$ 3,988,748</b>
40								
41	<b>C Other Deposits/(Disbursements)</b>	-	-	-	-	126,244	(16,760)	(111,290)
42	<b>A - B + C Net</b>	\$ -	\$ -	\$ -	\$ -	\$ (1,767)	\$ -	\$ (38)
43								

Exhibit F  
#1852

## Use of Mentone Funds by Suncor Care, Inc.

	A	B	C	D	E	F
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	<b>Payee</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>
14		Cash Withdrawal	\$ 13,358	10/26/15		
15		Cash Withdrawal	1,000	10/30/15		
16		Cash Withdrawal	7,900	11/04/15		
17		Cash Withdrawal	500	11/19/15		
18		Subtotal	22,758			
19	TGA Engineering, Inc.	Engineering Services	8,000	10/09/15		1102
20		Subtotal	8,000			
21	Creative Adaptions, Inc.	Consulting Services	8,000	10/09/15		1101
22	Olivares, Irvin	Providers Applications	1,000	10/09/15		1103
23	HUB International Insurance		12,236	10/09/15		1104
24	Jose A. Cervantes	Electrical Work	1,140	10/23/15		1107
25	Allan Allantara	Suncor Const. Manager	5,000	10/23/15		1110
26	National Construction Rentals		1,062	10/29/15		1115
27	Allan Allantara	Suncor Construction Manager	5,000	11/07/15		1124
28	Irvin Olivares	Project Coordinator	1,000	11/13/15		1127
29		Subtotal	34,438			
30	B&T Works, Inc.	Suncor Hesperia	10,000	10/09/15		1100
31	City of Hesperia Water District	Suncor Hesperia Project	500	10/23/15		1111
32	All Points Property Services, Inc	Suncor Hesperia, LLC	15,089	10/27/15		1117
33		Subtotal	25,589			

\*No entity specified.

Exhibit F  
#1853

## Use of Mentone Funds by Suncor Care, Inc.

	A	B	C	D	E	F
13	Payee	Description	Amount	Date	Check #	Notes
34	Fontana Water Company	7227 Oleander Avenue	1,000	10/23/15	1112	
35	JKARR	Suncor Fontana IOR	10,000	10/23/15	1109	
36	Golden State Contractors, Inc.	Suncor Fontana SNF	15,000	10/30/15	1122	
37	ALVD Consulting, Inc.	Suncor Fontana SNF	10,000	10/30/15	1120	
38	OSHPD Administrative Service	Suncor Fontana SNF	1,000	10/30/15	1123	
39	Golden State Contractors	Suncor Fontana Project	7,500	11/09/15	1126	
40		Subtotal	<u>44,500</u>			
41	Santos Lepe	Suncor Lynwood Security Guarc	1,500	10/15/15	1106	
42	Santos Lepe	Suncor Lynwood Security Guarc	1,500	11/01/15	1125	
43		Subtotal	<u>3,000</u>			
44	SoCal Edison	Bill Payment	981	10/27/15	Wire	
45	San Bernardino Sup Crt		870	11/09/15	Wire	
46	Claudia Kano	Marketing Expenses	1,500	10/14/15	1105	
47	ISN Global Enterprises, Inc.	Telephone Services	2,930	10/27/15	1119	
48	Nancye Woodward	Birthday Present	2,500	10/23/15	1113	
49		Unknown	934			
50		Subtotal	<u>9,715</u>			
51		<b>Total</b>	<b><u>\$ 148,000</u></b>			
52						
53						
54						
55						
56						
57						



Exhibit G  
#1654

Transfers to Mason Credit Investors, LLC / Mason Investments, LLC

	A	B	C	D	E	F	G
1							
2							
3							
4							
5							
6							
7							
8							
9	<b>Source</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>	
10	Park Place Escrow	Mason Investments, LLC	\$ 45,040	12/29/14	Wire	Program fee for Zhang Ya	
11		Subtotal	45,040				
12	Suncor Lynwood, LLC	Mason Investments, LLC	810,000	10/07/14	Wire		
13		Subtotal	810,000				
14	Suncor Hesperia, LLC	Mason Investments, LLC	450,000	03/13/14	Wire	EB5 Agent Commission	
15	Suncor Hesperia, LLC	Mason Investments, LLC	360,000	11/13/13	Wire	EB5 Agent Commission	
16	Suncor Hesperia, LLC	Mason Investments, LLC	810,000	04/01/13	Wire	EB5 Agent Commission	
17		Subtotal	1,620,000				
18	Suncor Fontana, LLC	Mason Credit Investors, LLC	720,000	12/28/12	Wire		
19	Suncor Fontana, LLC	Mason Credit Investors, LLC	92,179	12/05/12	Wire		
20		Subtotal	812,179				
21		<b>Total</b>	<b>\$ 3,287,219</b>				
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

Exhibit 1  
#1655

Transfers to Yanrob's Medical, Inc.

	A	B	C	D	E	F	G
1							
2		<b>Source</b>	<b>Amount</b>		<b>Destination</b>	<b>Amount</b>	
3		Suncor Hesperia, LLC	\$ 836,350		GBC International Bank	\$ 528,000	
4		Suncor Lynwood, LLC	255,000		Fidelity National Title Co.	126,350	
5		Suncor Fontana, LLC	121,000		Robert Yang	50,750	
6		Healthpro Capital Partners, LLC	25,000		Claudia Kano	15,000	
7			\$ 1,237,350		Payroll	46,000	
8					IRS	64,933	
9					Other	193,458	
10					Unknown	212,859	
11						\$ 1,237,350	
12							
13	<b>Source</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>	
14	Suncor Lynwood, LLC	To City National Bank 3115	\$ 250,000	10/31/14	Wire	Disbursed \$100,000 to Enurgy, Inc., \$53,458 to Milligan Besivick Levine & Knox LLP, \$40,000 to Eat Works, Inc., and the remainder to an unknown payee.	
15	Suncor Lynwood, LLC	Yanrob's Medical, Inc.	5,000	04/07/14	1062	Staff PR	
16		Subtotal	255,000				
17	Suncor Hesperia, LLC	Yanrob's Medical Inc	50,000	05/06/14	1091	Disbursed \$28,600 to Robert Yang, \$8,000 to GBC account 0050, \$5,000 to payroll, and the remainder for operating expenses.	
18	Suncor Hesperia, LLC	Loan to YangRob's Med.	100,000	02/07/14	1076	Disbursed \$64,933 to the IRS, \$9,650 to Robert Yang, \$5,000 to Claudia Kano, \$10,000 to GBC account 0050, \$5,000 to payroll, and the remainder for operating expenses.	
19	Suncor Hesperia, LLC	Loan to YangRob's Med.	50,000	01/03/14	1068	Disbursed \$12,500 to Robert Yang, \$10,000 to Claudia Kano, \$10,000 to GBC account 0050, \$5,000 to payroll, and the remainder for operating expenses.	
20	Suncor Hesperia, LLC	Cashier Check	500,000	08/02/13	1038	Deposited to a GBC International Bank account.	
21	Suncor Hesperia, LLC	Inter Co Xfer Funds - Payroll	10,000	06/05/13	1019		
22	Suncor Hesperia, LLC	Fidelity National Title Co	26,350	07/02/13	Wire	Wire - to Fidelity National Title; 406 Vanderbilt Way	
23	Suncor Hesperia, LLC	Fidelity National Title Co	25,000	06/14/13	Wire	Wire - to Fidelity National Title; 406 Vanderbilt Way	
24	Suncor Hesperia, LLC	Fidelity National Title Co	50,000	05/13/13	Wire	Wire - to Fidelity National Title; 406 Vanderbilt Way	
25	Suncor Hesperia, LLC	Fidelity National Title Co	25,000	04/17/13	Wire	Wire - to Fidelity National Title; 406 Vanderbilt Way	
26		Subtotal	836,350				
27	Suncor Fontana, LLC	Inter Co Xfer Funds - Payroll	5,000	03/03/13	1005		
28	Suncor Fontana, LLC	Inter Co Xfer Funds - Payroll	5,000	02/12/13	1067		
29	Suncor Fontana, LLC	Inter Co Xfer Funds - Payroll	5,000	01/18/13	1065		
30	Suncor Fontana, LLC	YM - Payroll BOA - 8426	3,000	11/05/12	1099		
31	Suncor Fontana, LLC	YM - Payroll BOA - 8426	3,000	09/10/12	1091		
32	Suncor Fontana, LLC	Loan to Yanrob's Medical	100,000	05/16/12	1076		
33		Subtotal	121,000				
34	Healthpro Capital Partners, LLC	YM - Main PPB - 9516	20,000	12/07/12	1032		
35	Healthpro Capital Partners, LLC	Loan to YangRob's Med.	5,000	11/20/12	1031		
36		Subtotal	25,000				
37		<b>Total</b>	<b>\$ 1,237,350</b>				

Exhibit I  
#1656

## Transfers to Robert Yang

	A	B	C	D	E	F
1				Account	Transactions	Amount
2		<b>Source</b>	<b>Amount</b>	6619	49	305,900
3		Yanrob's Medical, Inc.	\$ 873,350	2111	40	243,700
4		Healthpro Capital Partners, LLC	120,000	2881	29	305,000
5			\$ 993,350	1513	8	18,750
6						
7	<b>Source</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>
8	Yanrob's Medical, Inc.	Transfer to 2881	\$ 10,000	11/10/15	Wire	
9	Yanrob's Medical, Inc.	Transfer to 6619	10,000	11/10/15	Wire	
10	Yanrob's Medical, Inc.	Transfer to 6619	10,000	10/30/15	Wire	
11	Yanrob's Medical, Inc.	Transfer to 2881	10,000	10/30/15	Wire	
12	Yanrob's Medical, Inc.	Transfer to 2881	10,000	10/02/15	Wire	
13	Yanrob's Medical, Inc.	Transfer to 2881	10,000	10/02/15	Wire	
14	Yanrob's Medical, Inc.	Transfer to 6619	10,000	10/02/15	Wire	
15	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/31/15	Wire	
16	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/31/15	Wire	
17	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/27/15	Wire	
18	Yanrob's Medical, Inc.	Transfer to 6619	10,000	08/25/15	Wire	
19	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/24/15	Wire	
20	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/17/15	Wire	
21	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/10/15	Wire	
22	Yanrob's Medical, Inc.	Transfer to 2881	10,000	08/05/15	Wire	
23	Yanrob's Medical, Inc.	Transfer to 2881	5,000	08/03/15	Wire	
24	Yanrob's Medical, Inc.	Transfer to 6619	5,000	08/03/15	Wire	
25	Yanrob's Medical, Inc.	Transfer to 2881	10,000	07/20/15	Wire	
26	Yanrob's Medical, Inc.	Transfer to 2881	3,000	07/14/15	Wire	
27	Yanrob's Medical, Inc.	Transfer to 6619	5,000	07/14/15	Wire	
28	Yanrob's Medical, Inc.	Transfer to 2881	10,000	07/13/15	Wire	
29	Yanrob's Medical, Inc.	Transfer to 2881	6,000	07/02/15	Wire	
30	Yanrob's Medical, Inc.	Transfer to 6619	5,000	06/08/15	Wire	
31	Yanrob's Medical, Inc.	Transfer to 2881	5,000	06/16/15	Wire	
32	Yanrob's Medical, Inc.	Transfer to 2881	5,000	06/08/15	Wire	
33	Yanrob's Medical, Inc.	Transfer to 6619	5,000	06/03/15	Wire	

Exhibit I  
#1657

## Transfers to Robert Yang

	A	B	C	D	E	F
7	Source	Description	Amount	Date	Check #	Notes
34	Yanrob's Medical, Inc.	Transfer to 2881	5,000	06/03/15	Wire	
35	Yanrob's Medical, Inc.	Transfer to 6619	5,800	05/19/15	Wire	
36	Yanrob's Medical, Inc.	Transfer to 2881	10,000	05/19/15	Wire	
37	Yanrob's Medical, Inc.	Transfer to 6619	20,000	05/01/15	Wire	
38	Yanrob's Medical, Inc.	Transfer to 2881	14,000	05/01/15	Wire	
39	Yanrob's Medical, Inc.	Transfer to 2881	10,000	04/28/15	Wire	
40	Yanrob's Medical, Inc.	Transfer to 2881	10,000	04/16/15	Wire	
41	Yanrob's Medical, Inc.	Transfer to 6619	8,000	03/30/15	Wire	
42	Yanrob's Medical, Inc.	Transfer to 6619	10,000	01/09/15	Wire	
43	Yanrob's Medical, Inc.	Transfer to 2881	10,000	12/26/14	Wire	
44	Yanrob's Medical, Inc.	Transfer to 1513	5,000	11/12/14	Wire	
45	Yanrob's Medical, Inc.	Transfer to 2881	20,000	11/04/14	Wire	
46	Yanrob's Medical, Inc.	Transfer to 2881	12,000	11/06/14	Wire	
47	Yanrob's Medical, Inc.	Transfer to 2881	20,000	11/12/14	Wire	
48	Yanrob's Medical, Inc.	Transfer to 2881	20,000	10/23/14	Wire	
49	Yanrob's Medical, Inc.	Transfer to 2881	20,000	10/20/14	Wire	
50	Yanrob's Medical, Inc.	Transfer to 6619	10,000	11/04/14	Wire	
51	Yanrob's Medical, Inc.	Transfer to 6619	10,000	10/14/14	Wire	
52	Yanrob's Medical, Inc.	Transfer to 1513	4,000	09/24/14	Wire	
53	Yanrob's Medical, Inc.	Transfer to 2111	20,000	09/16/14	Wire	
54	Yanrob's Medical, Inc.	Transfer to 6619	10,000	09/03/14	Wire	
55	Yanrob's Medical, Inc.	Transfer to 1513	1,700	08/22/14	Wire	
56	Yanrob's Medical, Inc.	Transfer to 6619	5,000	08/22/14	Wire	
57	Yanrob's Medical, Inc.	Transfer to 2111	20,000	09/03/14	Wire	
58	Yanrob's Medical, Inc.	Transfer to 2111	5,000	08/22/14	Wire	
59	Yanrob's Medical, Inc.	Transfer to 1513	1,600	08/12/14	Wire	
60	Yanrob's Medical, Inc.	Transfer to 6619	3,000	08/12/14	Wire	
61	Yanrob's Medical, Inc.	Transfer to 2111	6,000	08/12/14	Wire	
62	Yanrob's Medical, Inc.	Transfer to 1513	1,600	07/14/14	Wire	
63	Yanrob's Medical, Inc.	Transfer to 6619	3,600	07/14/14	Wire	
64	Yanrob's Medical, Inc.	Transfer to 1513	1,600	06/23/14	Wire	
65	Yanrob's Medical, Inc.	Transfer to 6619	3,000	06/17/14	Wire	
66	Yanrob's Medical, Inc.	Transfer to 6619	3,000	06/09/14	Wire	

Exhibit 1  
#1658

## Transfers to Robert Yang

	A	B	C	D	E	F
7	Source	Description	Amount	Date	Check #	Notes
67	Yanrob's Medical, Inc.	Transfer to 2111	5,000	06/09/14	Wire	
68	Yanrob's Medical, Inc.	Transfer to 2111	3,000	05/29/14	Wire	
69	Yanrob's Medical, Inc.	Transfer to 6619	5,000	05/28/14	Wire	
70	Yanrob's Medical, Inc.	Transfer to 2111	10,000	05/09/14	Wire	
71	Yanrob's Medical, Inc.	Transfer to 1513	1,600	05/06/14	Wire	
72	Yanrob's Medical, Inc.	Transfer to 2111	4,000	05/06/14	Wire	
73	Yanrob's Medical, Inc.	Transfer to 6619	5,000	05/06/14	Wire	
74	Yanrob's Medical, Inc.	Transfer to 2111	2,500	04/14/14	Wire	
75	Yanrob's Medical, Inc.	Transfer to 6619	3,000	04/14/14	Wire	
76	Yanrob's Medical, Inc.	Transfer to 2111	3,000	03/31/14	Wire	
77	Yanrob's Medical, Inc.	Transfer to 6619	5,000	03/31/14	Wire	
78	Yanrob's Medical, Inc.	Transfer to 2111	3,000	03/17/14	Wire	
79	Yanrob's Medical, Inc.	Transfer to 6619	5,000	03/17/14	Wire	
80	Yanrob's Medical, Inc.	Transfer to 1513	1,650	02/25/14	Wire	
81	Yanrob's Medical, Inc.	Transfer to 2111	4,000	02/24/14	Wire	
82	Yanrob's Medical, Inc.	Transfer to 6619	4,000	02/24/14	Wire	
83	Yanrob's Medical, Inc.	Transfer to 2111	4,000	02/10/14	Wire	
84	Yanrob's Medical, Inc.	Transfer to 6619	5,000	01/28/14	Wire	
85	Yanrob's Medical, Inc.	Transfer to 2111	5,000	01/28/14	Wire	
86	Yanrob's Medical, Inc.	Transfer to 6619	2,500	01/21/14	Wire	
87	Yanrob's Medical, Inc.	Transfer to 2111	4,000	12/31/13	Wire	
88	Yanrob's Medical, Inc.	Transfer to 6619	5,000	12/31/13	Wire	
89	Yanrob's Medical, Inc.	Transfer to 6619	6,000	12/13/13	Wire	
90	Yanrob's Medical, Inc.	Transfer to 6619	10,000	09/03/13	Wire	
91	Yanrob's Medical, Inc.	Transfer to 6619	10,000	07/31/13	Wire	
92	Yanrob's Medical, Inc.	Transfer to 6619	10,000	06/24/13	Wire	
93	Yanrob's Medical, Inc.	Transfer to 2111	10,000	06/24/13	Wire	
94	Yanrob's Medical, Inc.	Transfer to 6619	5,000	01/31/13	Wire	
95	Yanrob's Medical, Inc.	Transfer to 2111	7,000	01/31/13	Wire	
96	Yanrob's Medical, Inc.	Transfer to 6619	5,000	01/07/13	Wire	
97	Yanrob's Medical, Inc.	Transfer to 2111	7,500	01/07/13	Wire	
98	Yanrob's Medical, Inc.	Transfer to 6619	5,000	12/20/12	Wire	

Exhibit J  
#1659

## Transfers to Robert Yang

	A	B	C	D	E	F
7	Source	Description	Amount	Date	Check #	Notes
99	Yanrob's Medical, Inc.	Transfer to 2111	5,000	12/20/12	Wire	
100	Yanrob's Medical, Inc.	Transfer to 6619	3,000	12/10/12	Wire	
101	Yanrob's Medical, Inc.	Transfer to 2111	9,000	12/10/12	Wire	
102	Yanrob's Medical, Inc.	Transfer to 6619	5,000	11/28/12	Wire	
103	Yanrob's Medical, Inc.	Transfer to 2111	3,500	11/16/12	Wire	
104	Yanrob's Medical, Inc.	Transfer to 6619	5,000	11/01/12	Wire	
105	Yanrob's Medical, Inc.	Transfer to 2111	5,000	10/16/12	Wire	
106	Yanrob's Medical, Inc.	Transfer to 2111	4,000	10/09/12	Wire	
107	Yanrob's Medical, Inc.	Transfer to 6619	5,000	10/09/12	Wire	
108	Yanrob's Medical, Inc.	Transfer to 2111	3,000	09/17/12	Wire	
109	Yanrob's Medical, Inc.	Transfer to 6619	3,000	09/17/12	Wire	
110	Yanrob's Medical, Inc.	Transfer to 2111	7,000	09/11/12	Wire	
111	Yanrob's Medical, Inc.	Transfer to 6619	5,000	09/05/12	Wire	
112	Yanrob's Medical, Inc.	Transfer to 2111	3,500	08/16/12	Wire	
113	Yanrob's Medical, Inc.	Transfer to 6619	5,000	08/06/12	Wire	
114	Yanrob's Medical, Inc.	Transfer to 2111	5,000	08/06/12	Wire	
115	Yanrob's Medical, Inc.	Transfer to 2111	3,700	07/16/12	Wire	
116	Yanrob's Medical, Inc.	Transfer to 2111	5,000	07/09/12	Wire	
117	Yanrob's Medical, Inc.	Transfer to 6619	5,000	07/09/12	Wire	
118	Yanrob's Medical, Inc.	Transfer to 2111	5,000	06/18/12	Wire	
119	Yanrob's Medical, Inc.	Transfer to 6619	5,000	06/13/12	Wire	
120	Yanrob's Medical, Inc.	Transfer to 2111	5,000	06/13/12	Wire	
121	Yanrob's Medical, Inc.	Transfer to 2111	10,000	05/22/12	Wire	
122	Yanrob's Medical, Inc.	Transfer to 6619	5,000	05/22/12	Wire	
123	Yanrob's Medical, Inc.	Transfer to 2111	5,000	05/01/12	Wire	
124	Yanrob's Medical, Inc.	Transfer to 6619	5,000	05/01/12	Wire	
125	Yanrob's Medical, Inc.	Transfer to 2111	5,000	04/24/12	Wire	
126	Yanrob's Medical, Inc.	Transfer to 2111	3,000	04/04/12	Wire	
127	Yanrob's Medical, Inc.	Transfer to 6619	3,000	04/04/12	Wire	
128	Yanrob's Medical, Inc.	Transfer to 2111	4,000	04/04/12	Wire	
129	Yanrob's Medical, Inc.	Transfer to 2111	5,000	03/21/12	Wire	
130	Yanrob's Medical, Inc.	Transfer to 2111	10,000	02/16/12	Wire	

Exhibit J  
#1880

## Transfers to Robert Yang

	A	B	C	D	E	F
7	Source	Description	Amount	Date	Check #	Notes
131	Yanrob's Medical, Inc.	Transfer to 2111	5,000	02/09/12	Wire	
132	Yanrob's Medical, Inc.	Transfer to 6619	10,000	02/09/12	Wire	
133	Yanrob's Medical, Inc.	Transfer to 2111	10,000	01/17/12	Wire	
134		Subtotal	<u>873,350</u>			
135	Healthpro Capital Partners, LLC	Robert Yang	<u>120,000</u>	02/01/13		1033 Construction Project
136		Subtotal	<u>120,000</u>			
137		<b>Total</b>	<b>\$ 993,350</b>			

Exhibit J  
#1661

Transfers to Claudia Kano

	A	B	C	D	E	F
1						
2						
3						
4						
5						
6						
7						
8						
9						
10	<b>Source</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>
11	Yanrob's Medical, Inc.	Claudia Kano	\$ 10,000	11/01/15	3279	Consulting Services
12	Yanrob's Medical, Inc.	Claudia Kano	10,000	10/01/15	3259	Consulting Services
13	Yanrob's Medical, Inc.	Claudia Kano	10,000	09/04/15	3244	Consulting Services
14	Yanrob's Medical, Inc.	Claudia Kano	10,000	08/01/15	3220	Consulting Services
15	Yanrob's Medical, Inc.	Claudia Kano	10,000	07/07/15	3214	Consulting Services
16	Yanrob's Medical, Inc.	Claudia Kano	1,000	06/29/15	109	Plans Printing
17	Yanrob's Medical, Inc.	Claudia Kano	10,000	06/01/15	3181	Consulting Services
18	Yanrob's Medical, Inc.	Claudia Kano	10,000	05/05/15	3168	Consulting Services
19	Yanrob's Medical, Inc.	Claudia Kano	10,000	04/03/15	3159	Consulting Services
20	Yanrob's Medical, Inc.	Claudia Kano	10,000	03/05/15	3141	Consulting Services
21	Yanrob's Medical, Inc.	Claudia Kano	10,000	01/05/15	3127	Consulting Services
22	Yanrob's Medical, Inc.	Claudia Kano	20,000	01/01/15	3106	Consulting Services
23	Yanrob's Medical, Inc.	Claudia Kano	10,000	12/04/14	3078	Consulting Services
24	Yanrob's Medical, Inc.	Claudia Kano	10,000	11/04/14	3057	Consulting Services
25	Yanrob's Medical, Inc.	Claudia Kano	10,000	10/07/14	2848	Consulting Services
26	Yanrob's Medical, Inc.	Claudia Kano	10,000	09/12/14	2838	Consulting Services
27	Yanrob's Medical, Inc.	Claudia Kano	5,000	09/04/14	2829	Consulting Services
28	Yanrob's Medical, Inc.	Claudia Kano	10,000	03/26/14	2782	Consulting Services
29	Yanrob's Medical, Inc.	Claudia Kano	5,000	02/06/14	2767	Consulting Services
30	Yanrob's Medical, Inc.	Claudia Kano	10,000	01/02/14	2744	Consulting Services
31	Yanrob's Medical, Inc.	Claudia Kano	10,000	12/03/13	2727	Consulting Services
32	Yanrob's Medical, Inc.	Claudia Kano	10,000	11/12/13	2722	Consulting Services
33	Yanrob's Medical, Inc.	Claudia Kano	10,000	10/11/13	2713	Consulting Services



Exhibit J  
# 1682

## Transfers to Claudia Kano

	A	B	C	D	E	F
10	Source	Description	Amount	Date	Check #	Notes
34	Yanrob's Medical, Inc.	Claudia Kano	10,000	09/06/13	2703	Consulting Services
35	Yanrob's Medical, Inc.	Claudia Kano	10,000	08/08/13	2698	Consulting Services
36	Yanrob's Medical, Inc.	Claudia Kano	10,000	07/03/13	2685	Consulting Services
37	Yanrob's Medical, Inc.	Claudia Kano	10,000	05/13/13	2665	Consulting Services
38	Yanrob's Medical, Inc.	Claudia Kano	10,000	04/18/13	2661	Consulting Services
39	Yanrob's Medical, Inc.	Claudia Kano	10,000	02/04/13	2643	Consulting Services
40	Yanrob's Medical, Inc.	Claudia Kano	10,000	01/02/13	2629	Consulting Services
41	Yanrob's Medical, Inc.	Claudia Kano	10,000	11/15/12	2605	Consulting Services
42	Yanrob's Medical, Inc.	Claudia Kano	10,000	10/12/12	2602	Consulting Services
43	Yanrob's Medical, Inc.	Claudia Kano	10,000	09/05/12	2587	Consulting Services
44	Yanrob's Medical, Inc.	Claudia Kano	10,000	08/01/12	2581	Consulting Services
45	Yanrob's Medical, Inc.	Claudia Kano	10,000	06/29/12	2579	Consulting Services
46	Yanrob's Medical, Inc.	Claudia Kano	10,000	05/31/12	2562	Consulting Services
47	Yanrob's Medical, Inc.	Claudia Kano	10,000	05/01/12	2545	Consulting Services
48	Yanrob's Medical, Inc.	Claudia Kano	10,000	04/02/12	2530	Consulting Services
49	Yanrob's Medical, Inc.	Claudia Kano	10,000	03/05/12	2518	Consulting Services
50	Yanrob's Medical, Inc.	Claudia Kano	15,000	01/02/12	2503	Consulting Services
51		Subtotal	<u>396,000</u>			
52	Suncor Fontana, LLC	Claudia Kano	1,843	03/20/14	1124	City Permits
53	Suncor Fontana, LLC	Claudia Kano	10,000	03/29/13	1009	Consulting Services
54	Suncor Fontana, LLC	Claudia Kano	25,000	12/04/12	1033	Consulting Services
55		Subtotal	<u>36,843</u>			
56	Suncor Lynwood, LLC	Claudia Kano	5,000	02/12/15	1137	Consulting Services
57	Suncor Lynwood, LLC	Claudia Kano	10,000	07/01/14	1084	Consulting Services
58	Suncor Lynwood, LLC	Claudia Kano	10,000	06/05/14	1079	Consulting Services
59	Suncor Lynwood, LLC	Claudia Kano	10,000	05/01/14	1070	Entitlement Process
60	Suncor Lynwood, LLC	Claudia Kano	10,000	03/31/14	1061	Consulting Services
61		Subtotal	<u>45,000</u>			
62	Suncor Hesperia, LLC	Claudia Kano	10,000	08/30/14	1106	Consulting Services
63	Suncor Hesperia, LLC	Claudia Kano	10,000	06/03/13	1018	Consulting Services
64		Subtotal	<u>20,000</u>			
65	Suncor Care, Inc.	Claudia Kano	1,500	10/14/15	1105	Marketing Expenses

Exhibit J  
#1663

Transfers to Claudia Kano

	A	B	C	D	E	F
10	<b>Source</b>	<b>Description</b>	<b>Amount</b>	<b>Date</b>	<b>Check #</b>	<b>Notes</b>
66			Subtotal	1,500		
67		<b>Total</b>		<b>\$ 499,343</b>		
68						
69						
70						
71						
72						
73						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1																				
2																				
3																				
4																				
5			<b>Beginning</b>																	
6			<b>Balance</b>																	
7					<b>2012</b>															
8					<b>Deposits</b>		<b>2013</b>													
9					<b>Withdrawals</b>		<b>Deposits</b>		<b>2014</b>											
10					<b>Withdrawals</b>		<b>Deposits</b>		<b>2015</b>											
11					<b>Withdrawals</b>		<b>Total</b>		<b>Ending</b>											
12					<b>Deposits</b>		<b>Withdrawals</b>		<b>Balance</b>											
13					<b>Withdrawals</b>															
14																				
15																				
16																				
17																				
18																				
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54																				
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56																				
57																				

Exhibit 1  
#1665

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W				
5																											
6	Key:																										
7	YES	Received																									
8	\$XX	Beginning Balance Noted																									
9		Missing																									
10																											
11	Yanrob's Medical Inc.					Yanrob's Medical Inc.					Yanrob's Medical Inc. - Loans					Yanrob's Medical Inc. - Checking					Yanrob's Medical Inc. - Checking						
12	Pacific Premier Bank - 9516					Bank of America Payroll - 8426					GBC International Bank - 2872/2873					GBC International Bank - 0050					City National Bank - 3115						
13		2012	2013	2014	2015		2012	2013	2014	2015			2013	2014	2015			2013	2014	2015			2014	2015			
14	JAN	\$ 88,503	YES	YES	YES	JAN	\$ 2,837	YES	YES	YES	JAN		YES	YES	JAN		YES	YES	JAN		YES	YES	JAN		YES		
15	FEB	YES	YES	YES	YES	FEB	YES	YES	YES	YES	FEB		YES	YES	FEB		YES	YES	FEB		YES	YES	FEB		YES		
16	MAR	YES	YES	YES	YES	MAR	YES	YES	YES	YES	MAR		YES	YES	MAR		YES	YES	MAR		YES	YES	MAR		YES		
17	APR	YES	YES	YES	YES	APR	YES	YES	YES	YES	APR		YES	YES	APR		YES	YES	APR		YES	YES	APR		YES		
18	MAY	YES	YES	YES	YES	MAY	YES	YES	YES	YES	MAY		YES	YES	MAY		YES	YES	MAY		YES	YES	MAY		YES		
19	JUN	YES	YES	YES	YES	JUN	YES	YES	YES	YES	JUN		YES	YES	JUN		YES	YES	JUN		YES	YES	JUN		YES		
20	JUL	YES	YES	YES	YES	JUL	YES	YES	YES	YES	JUL		YES	YES	JUL		YES	YES	JUL		YES	YES	JUL		YES		
21	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	AUG	YES	YES	YES	AUG	YES	YES	YES	AUG	YES	YES		
22	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	SEP	YES	YES	YES	SEP	YES	YES	YES	SEP	YES	YES		
23	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	OCT	YES	YES	YES	OCT	YES	YES	YES	OCT	YES	YES		
24	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	NOV	YES	YES	YES	NOV	YES	YES	YES	NOV	YES	YES		
25	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	DEC	YES	YES	YES	DEC	YES	YES	YES	DEC	YES	YES		
26																											
27																											
28	Suncor Care, Inc					Suncor Care, Inc					Suncor Fontana					Suncor Fontana											
29	Bank of America - 2122					Citizens Business Bank - 2822					Bank of America - 8642					Citizens Business Bank - 2709											
30		2012	2013	2014	2015		2014	2015			2012	2013	2014	2015			2012	2013	2014	2015			2012	2013	2014	2015	
31	JAN	\$ 1,366	YES	YES	YES	JAN		YES	JAN	\$ 1,729	YES	YES	YES	JAN	YES	YES	YES	YES	JAN	YES	YES	YES	YES	JAN	YES	YES	YES
32	FEB	YES	YES	YES	YES	FEB		YES	FEB	YES	YES	YES	YES	FEB	YES	YES	YES	YES	FEB	YES	YES	YES	YES	FEB	YES	YES	YES
33	MAR	YES	YES	YES	YES	MAR		YES	MAR	YES	YES	YES	YES	MAR	YES	YES	YES	YES	MAR	YES	YES	YES	YES	MAR	YES	YES	YES
34	APR	YES	YES	YES	YES	APR		YES	APR	YES	YES	YES	YES	APR	YES	YES	YES	YES	APR	YES	YES	YES	YES	APR	YES	YES	YES
35	MAY	YES	YES	YES	YES	MAY		YES	MAY	YES	YES	YES	YES	MAY	YES	YES	YES	YES	MAY	YES	YES	YES	YES	MAY	YES	YES	YES
36	JUN	YES	YES	YES	YES	JUN		YES	JUN	YES	YES	YES	YES	JUN	YES	YES	YES	YES	JUN	YES	YES	YES	YES	JUN	YES	YES	YES
37	JUL	YES	YES	YES	YES	JUL		YES	JUL	YES	YES	YES	YES	JUL	YES	YES	YES	YES	JUL	YES	YES	YES	YES	JUL	YES	YES	YES
38	AUG	YES	YES	YES	YES	AUG		YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES
39	SEP	YES	YES	YES	YES	SEP			SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES	SEP	YES	YES	YES
40	OCT	YES	YES	YES	YES	OCT			OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES	YES
41	NOV	YES	YES	YES	YES	NOV			NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES	YES
42	DEC	YES	YES	YES	YES	DEC	YES		DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES	YES
43																											
44																											
45	Suncor Lynwood LLC					Suncor Hesperia LLC					Healthpro Capital Partners, LLC																
46	Bank of America - 4083					Citizens Business Bank - 2764					Bank of America - 2594																
47		2012	2013	2014	2015		2012	2013	2014	2015		2011	2012	2013	2014	2015											
48	JAN			YES	YES	JAN		YES	YES	YES	JAN	\$ 4,955	YES	YES	YES	YES											
49	FEB			YES	YES	FEB		YES	YES	YES	FEB	YES	YES	YES	YES	YES											
50	MAR			YES	YES	MAR		YES	YES	YES	MAR	YES	YES	YES	YES	YES											
51	APR		YES	YES	YES	APR		YES	YES	YES	APR	YES	YES	YES	YES	YES											
52	MAY		YES	YES	YES	MAY		YES	YES	YES	MAY	YES	YES	YES	YES	YES											
53	JUN		YES	YES	YES	JUN		YES	YES	YES	JUN	YES	YES	YES	YES	YES											
54	JUL		YES	YES	YES	JUL		YES	YES	YES	JUL	YES	YES	YES	YES	YES											
55	AUG		YES	YES	YES	AUG		YES	YES	YES	AUG	YES	YES	YES	YES	YES											
56	SEP		YES	YES	YES	SEP		YES	YES	YES	SEP	YES	YES	YES	YES	YES											
57	OCT		YES	YES	YES	OCT		YES	YES	YES	OCT	YES	YES	YES	YES	YES											
58	NOV		YES	YES	YES	NOV		YES	YES	YES	NOV	YES	YES	YES	YES	YES											
59	DEC		YES	YES	YES	DEC		YES	YES	YES	DEC	YES	YES	YES	YES	YES											
60																											

Exhibit 1  
#1666

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	
61																								
62	Claudia Kano Bank of America Checking - 4950				Claudia Kano Bank of America Savings - 4408				Claudia Kano East West Bank - 4724				Claudia Kano Pacific Premier Bank - 4717											
63																								
64		2012	2013	2014	2015		2012	2013	2014	2015		2012	2013	2014	2015		2012	2013	2014	2015				
65	JAN		YES	YES	YES	JAN		YES	YES	YES	JAN		YES	YES	YES	JAN		YES	YES	YES				
66	FEB		YES	YES	YES	FEB		YES	YES	YES	FEB		YES	YES	YES	FEB		YES	YES	YES				
67	MAR		YES	YES	YES	MAR		YES	YES	YES	MAR		YES	YES	YES	MAR		YES	YES	YES				
68	APR		YES	YES	YES	APR		YES	YES	YES	APR		YES	YES	YES	APR		YES	YES	YES				
69	MAY		YES	YES	YES	MAY		YES	YES	YES	MAY		YES	YES	YES	MAY		YES	YES	YES				
70	JUN		YES	YES	YES	JUN		YES	YES	YES	JUN		YES	YES	YES	JUN		YES	YES	YES				
71	JUL	\$ 718	YES	YES	YES	JUL	\$ 976	YES	YES	YES	JUL	\$ 11,411	YES	YES	YES	JUL	\$ 14	YES	YES	YES				
72	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES	AUG	YES	YES	YES	YES				
73	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES	SEP	YES	YES	YES	YES				
74	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES				
75	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES				
76	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES				
77	No transactions																							
78																								
79	Robert Yang - Checking City National Bank - 3123				Robert Yang Pacific Premier Bank - 2881				Robert Yang Pacific Premier Bank - 6798				Robert Yang Pacific Premier Bank - 2111				Robert Yang Pacific Premier Bank - 1513				Robert Yang Pacific Premier Bank - 6619			
80		2014	2015		2014	2015		2012	2013		2012	2013	2014		2012	2013	2014	2015		2012	2013	2014	2015	
81																								
82	JAN		YES		JAN		YES		JAN		YES	YES		JAN		YES	YES	YES		JAN		YES	YES	YES
83	FEB		YES		FEB		YES		FEB		YES	YES		FEB		YES	YES	YES		FEB		YES	YES	YES
84	MAR		YES		MAR		YES		MAR		YES	YES		MAR		YES	YES	YES		MAR		YES	YES	YES
85	APR		YES		APR		YES		APR		YES	YES		APR		YES	YES	YES		APR		YES	YES	YES
86	MAY		YES		MAY		YES		MAY		YES	YES		MAY		YES	YES	YES		MAY		YES	YES	YES
87	JUN				JUN		YES		JUN		YES	YES		JUN		YES	YES	YES		JUN		YES	YES	YES
88	JUL				JUL		YES		JUL		YES	YES		JUL		YES	YES	YES		JUL		YES	YES	YES
89	AUG				AUG		YES		AUG		YES	YES		AUG		YES	YES	YES		AUG		YES	YES	YES
90	SEP	YES			SEP	YES	YES		SEP	YES	YES	YES		SEP	YES	YES	YES	YES		SEP	YES	YES	YES	YES
91	OCT	YES			OCT	YES	YES		OCT	YES	YES	YES		OCT	YES	YES	YES	YES		OCT	YES	YES	YES	YES
92	NOV	YES			NOV	YES	YES		NOV	YES	YES			NOV	YES	YES	YES	YES		NOV	YES	YES	YES	YES
93	DEC	YES			DEC	YES	YES		DEC	YES	YES			DEC	YES	YES	YES	YES		DEC	YES	YES	YES	YES
94																								
95																								
96	Mason Investments LLC East West Bank - 7551				Mason Investments LLC East West Bank - 4375				Mason Investments LLC East West Bank - 0625															
97		2012	2013	2014	2015		2012	2013	2014	2015		2012	2013	2014										
98																								
99	JAN	\$ 64,078	YES	YES	YES	JAN		YES	YES	YES	JAN	\$352,049	YES											
100	FEB	YES	YES	YES	YES	FEB		YES	YES	YES	FEB	YES	YES											
101	MAR	YES	YES	YES	YES	MAR		YES	YES	YES	MAR	YES	YES											
102	APR	YES	YES	YES	YES	APR		YES	YES	YES	APR	YES	YES											
103	MAY	YES	YES	YES	YES	MAY		YES	YES	YES	MAY	YES	YES											
104	JUN	YES	YES	YES	YES	JUN		YES	YES	YES	JUN	YES	YES											
105	JUL	YES	YES	YES	YES	JUL		YES	YES	YES	JUL	YES	YES											
106	AUG	YES	YES	YES	YES	AUG		YES	YES	YES	AUG	YES	YES											
107	SEP	YES	YES	YES	YES	SEP		YES	YES	YES	SEP	YES	YES											
108	OCT	YES	YES	YES	YES	OCT	YES	YES	YES	YES	OCT	YES	YES											
109	NOV	YES	YES	YES	YES	NOV	YES	YES	YES	YES	NOV	YES	YES											
110	DEC	YES	YES	YES	YES	DEC	YES	YES	YES	YES	DEC	YES	YES											
111																								

Exhibit M  
#1667

Escrow Account Bank Statements

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
5																		
6	Key:																	
7		Received																
8	\$XX	Beginning Balance Noted																
9		Missing																
10																		
11		Orange Community Escrow					Orange Community Escrow											
12		City National Bank 4660					City National Bank 2579											
13		2012	2013	2014	2015		2012	2013	2014	2015								
14	JAN	\$ 501,697					JAN											
15	FEB						FEB											
16	MAR						MAR											
17	APR						APR											
18	MAY						MAY											
19	JUN						JUN											
20	JUL						JUL											
21	AUG						AUG											
22	SEP						SEP											
23	OCT						OCT											
24	NOV						NOV											
25	DEC						DEC											
26																		
45																		
46		Park Place Escrow					Park Place Escrow					Park Place Escrow						
47		BOTW 7637					BOTW 2427					BOTW 2435						
48		2012	2013	2014	2015		2012	2013	2014	2015		2012	2013	2014	2015			
49	JAN						JAN					JAN						
50	FEB						FEB					FEB						
51	MAR						MAR					MAR						
52	APR						APR					APR						
53	MAY						MAY					MAY						
54	JUN						JUN					JUN						
55	JUL						JUL	\$27,260				JUL	\$ 779,135					
56	AUG						AUG					AUG						
57	SEP						SEP					SEP						
58	OCT						OCT					OCT						
59	NOV						NOV					NOV						
60	DEC						DEC					DEC						
61																		

**PROOF OF SERVICE**

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

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 515 S. Figueroa Street, 9th Floor, Los Angeles, California 90071-3398.

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

**NOTICE OF FILING OF AMENDED FORENSIC ACCOUNTING  
REPORT OF RECEIVER, STEPHEN J. DONELL**

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – the above-described document will be served by the Court via NEF. On **May 20, 2016**, I reviewed the CM/ECF Mailing Info For A Case for this case and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **Zachary T. Carlyle**  
carlylez@sec.gov,kasperg@sec.gov,karpeli@sec.gov,  
blomgrene@sec.gov,pinkstonm@sec.gov,NesvigN@sec.gov
- **Stephen J. Donell**  
jdelcastillo@allenmatkins.com
- **Mark T. Hiraide**  
mhiraide@hiraidelaw.com,kju@phlcorplaw.com,  
hitabashi@phlcorplaw.com,eganous@phlcorplaw.com
- **Leslie J. Hughes**  
hughesLJ@sec.gov,kasperg@sec.gov,pinkstonm@sec.gov,  
nesvign@sec.gov
- **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 \_\_\_\_\_, 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.

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 **May 20, 2016** at Los Angeles, California.

*s/ Martha Díaz*  
\_\_\_\_\_  
Martha Diaz