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13 Attorneys for Receiver
 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 and

24 YANROB'S MEDICAL, INC.; et al.,

25 Relief Defendants.

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

**DECLARATION OF RECEIVER,
 STEPHEN J. DONELL, IN SUPPORT
 OF FIRST INTERIM
 APPLICATIONS FOR PAYMENT OF
 FEES AND REIMBURSEMENT OF
 EXPENSES OF (1) RECEIVER,
 STEPHEN J. DONELL; (2)
 FORENSIC ACCOUNTANT,
 BRANDLIN & ASSOCIATES; AND
 (3) RECEIVER'S COUNSEL, ALLEN
 MATKINS LECK GAMBLE
 MALLORY & NATSIS LLP**

[Notice of Applications for Payment of
 Fees and Reimbursement of Expenses;
 First Interim Application of Allen
 Matkins; First Interim Application of
 Receiver; Memorandum of Points and
 Authorities; and [Proposed] Order
 submitted concurrently herewith]

Date: July 11, 2016
 Time: 1:30 p.m.
 Ctrm: 6
 Judge: Hon. Stephen V. Wilson

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DECLARATION OF STEPHEN J. DONELL

I, Stephen J. Donell, declare as follows:

1. I am the receiver appointed by this Court for Defendants Suncor Fontana, LLC, Suncor Hesperia, LLC, Suncor Care Lynwood, LLC, and their respective subsidiaries and affiliates (collectively, the "Receivership Entities" or "Entities"). I make this Declaration in support of the concurrently filed applications for payment of fees and reimbursement of expenses (the "Applications") of myself; Brandlin & Associates ("Brandlin"), my forensic accountant; and Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"), my counsel of record. I have personal knowledge of the facts set forth herein and, if called to testify, could testify competently thereto.

2. As reflected in my December 23, 2015 Initial Report Re: Marshaling and Preservation of Receivership Assets, and Petition for Further Instructions and in my April 18, 2015 First Quarterly Status Report, since my appointment as Receiver I have, among other things:

- Assumed control over the Receivership Entities and their estates (collectively, the "Estate");
- Commenced and concluded a detailed review of the Receivership Entities' business and financial activities, culminating in the preparation and submission of my Forensic Accounting Report and Amended Forensic Accounting Report;
- Assumed authority and control over the Receivership Entities' real property assets, managed and preserved those assets (including by taking immediate action to address soil erosion concerns at one property and suspending construction at another property that appears to represent a net loss or liability to the Estate), and prepared a disposition plan for those assets that I reasonably believe can be sold at a net benefit for the Estate;

- 1 • Recovered \$2,377,211.65 in cash during the Application Period, for the
- 2 benefit of the Estate, and commenced efforts to recover another \$2
- 3 million on deposit with Celtic Bank; and
- 4 • Engaged marketing professionals to operationalize my real property
- 5 marketing and sales plans, which plans have already yielded purchase
- 6 offers for two properties, the sale of which will likely result in a net
- 7 recovery of at least another \$3.5 million – and perhaps as much as \$5
- 8 million – for the benefit of the Estate, meaning total recoveries could
- 9 reach \$7.5 million, or more.

10 3. I have reviewed the Applications, and I believe the fee and expense
11 requests to be fair and reasonable, and an accurate representation of the work
12 performed for the benefit of the Receivership Entities. I have likewise determined
13 that the Estate has actually benefited from the services rendered.

14 4. True and correct copies of all of my firm's invoices for services
15 rendered from December 11, 2015 through March 31, 2016 (the "Application
16 Period"), which include billing for Brandlin's services that were billed directly
17 through my firm, are attached hereto as **Exhibit A**. In my business judgment, I
18 believe the hourly rates that I and my internal professionals charged, as well as those
19 charged by Brandlin, were appropriate, given the requirements of the receivership,
20 that every effort was made to have tasks completed at the lowest possible billing
21 rate, and that the total fees and expenses for which approval and payment are sought
22 are fair and reasonable.

23 5. Pursuant to Securities and Exchange Commission billing procedures, I
24 have prepared a Standardized Final Accounting Report for the Application Period, a
25 true and correct copy of which is attached hereto as **Exhibit B**.

26 ///

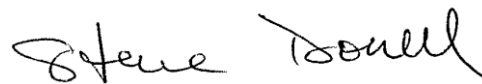
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1 6. As of this date, I presently hold approximately \$2,132,891.11 for the
2 benefit of the Receivership Entities.

3 I declare under penalty of perjury under the laws of the State of California
4 that the foregoing is true and correct.

5 Executed on June 3, 2016, at Los Angeles, California.
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9 Stephen J. Donell
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EXHIBIT A

Suncor Fontana Invoices



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Internal Code: 1991

February 4, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/14/2015	SD	Review email from Leslie Rinaldi, Esq. re: Certified Statement of Celtic Bank	0.1	347/hr	34.70
12/14/2015	SD	Conference call with Celtic Bank re: status of loan/property/funding; follow up email	0.6	347/hr	208.20
12/16/2015	SD	Conference call with Receiver's team, Defendant's team and Receiver's counsel re: Fontana and Hesperia general issues, funding of development projects and Fontana litigation	0.7	347/hr	242.90
12/17/2015	SD	Review email from Kelly Bagla, Esq. re: her client construction defect professionals, Inc.; provide order appointing receiver and advise of future creditor claims procedure	0.1	347/hr	34.70
12/17/2015	SD	Review email from Rick Mayor; review attached documents re: B&T, CalPortland, GoldenState, Geo Grid contract proposals and insurance for Fontana; numerous follow up email discussions	0.7	347/hr	242.90
12/17/2015	SD	Review email and attached letter from Kelly Bagla, Esq. re: demand for payment regarding construction defect professionals Inc.; numerous follow-up emails	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	SD	Coordinate meeting in receiver's office with defendant, general contractors and receivers consultant	0.1	347/hr	34.70
12/18/2015	SD	Follow-up Discussion with state of California OSHPD office re: project status	0.1	347/hr	34.70
12/22/2015	SD	Discussion with Joshua del Castillo, Esq. re: updates on Hesperia, Fontana and Dr. Yang's funding issues	0.2	347/hr	69.40
12/22/2015	SD	Review preliminary title report prepared by Fidelity National title company for the property – Fontana	0.2	347/hr	69.40
12/23/2015	SD	Meeting with Defendants, contractors, Defendant's counsel, Receiver's counsel, architect to discuss the Fontana project status, overall receivership	2.2	347/hr	763.40
12/23/2015	SD	Discussion with the Fontana IOR re: property status	0.4	347/hr	138.80
12/28/2015	SD	Discussion with Josh Mertins of Lewis Brisbois Bisgaard & Smith re: invoices re: Suncor Fontana	0.3	347/hr	104.10
Administration: General Estate Operations Sub-Total			5.8		\$ 2,012.60

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

12/11/2015	SD	Send email and copy of order appointing receiver to Darrel Saucedo; follow-up email discussion	0.1	347/hr	34.70
12/11/2015	SD	Review and respond to email from defendant regarding letter from OSHPD re: replacement of contractor	0.1	347/hr	34.70
12/11/2015	SD	Email exchange with construction lender regarding concerns raised about fund control	0.1	347/hr	34.70
12/11/2015	SD	Email Order appointing receiver to on-site general contractor; follow-up discussion	0.1	347/hr	34.70
12/11/2015	SD	Email discussion with construction lender; forward order appointing receiver	0.1	347/hr	34.70
12/13/2015	SD	Review email and attached licensing requirements for the property provided by defendants	0.1	347/hr	34.70
12/14/2015	SD	Follow-up email exchange with construction lender re: status of construction loan, SBA issues and insurance for the project	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/14/2015	SD	Discussion with lender re: Draw #6; review numerous emails from lender with extensive attachments re: construction status, contracts, notes etc.	0.5	347/hr	173.50
12/15/2015	SD	Review and respond to email from Leslie Rinaldi, Esq. regarding the construction loan, introduction to her head of special assets, overall status of receivership and next steps regarding the development of the site	0.2	347/hr	69.40
12/15/2015	SD	Review email from choke Yocum of ACS Group re: contracts for Fontana project; review attached contracts, insurance, change request and schedule of values	0.9	347/hr	312.30
12/15/2015	SD	Follow-up discussion with Celtic Bank Regarding Dr., #6	0.3	347/hr	104.10
12/16/2015	SD	Email discussions with Celtic Bank, ACS Contractors, Rick Meyer, Receiver's counsel regarding drawn number six - numerous questions and comments regarding expenses, backup, change orders, remaining budget, status of insurance	0.8	347/hr	277.60
12/16/2015	SD	Discussion with general contractors regarding bonding and insurance	0.2	347/hr	69.40
12/17/2015	SD	Review letter of authorization identifying Michael Napolitano as architect of record with the state of California	0.1	347/hr	34.70
12/17/2015	SD	Numerous follow-up emails to and from general contractors, subcontractors, lender and receivers counsel regarding drawn number six and overall status of construction	0.5	347/hr	173.50
12/17/2015	SD	Provide numerous documents to Brian Lucas of Wieland-Davco re: Fontana property in preparation for obtaining us to complete analysis and overall consulting services	0.4	347/hr	138.80
12/18/2015	SD	Discussion with lender's counsel Re: status of funding, draw number six and cost to complete analysis	0.1	347/hr	34.70
12/18/2015	SD	Discussion with Brian Lucas of Weiland Re: status of consulting agreement	0.1	347/hr	34.70
12/18/2015	SD	Review email and attached revised Draw #6 prepared by Chuck Yocom, contractor	0.1	347/hr	34.70
12/18/2015	SD	Review and respond to numerous emails from Weiland-Davco	0.3	347/hr	104.10
12/18/2015	SD	Numerous emails to and from project architect and general contractor regarding status of draw number six, change orders, construction loan and overall approved project costs	0.7	347/hr	242.90
12/18/2015	SD	Follow-up email discussion with Chuck Yocum re: subcontractors, scope of work and status of project construction	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	SD	Numerous follow-up emails to and from Chuck Yocum of ACS Re: status of overall project and payment of subcontractors	0.3	347/hr	104.10
12/18/2015	SD	Review and respond to email from Michael Napolitano, architect re: overall project status	0.2	347/hr	69.40
12/18/2015	SD	Discussion with defendants and construction lender regarding conflicting information being provided by general contractors	0.2	347/hr	69.40
12/18/2015	SD	Review proposal from Wieland - Davco for consulting services; propose numerous changes and return redline draft	0.6	347/hr	208.20
12/18/2015	SD	Discussion with site IOR Re: status of payment and construction	0.1	347/hr	34.70
12/18/2015	SD	Review and respond to email from Rick Mayer re: mechanics lien issues; discuss stay on litigation	0.2	347/hr	69.40
12/19/2015	SD	Discussion with Michael Napolitano, architect regarding attending meeting with contractors and defendants	0.1	347/hr	34.70
12/21/2015	SD	Numerous emails with Rick Mayer regarding follow-up items on draw number six	0.4	347/hr	138.80
12/21/2015	SD	Review and respond to email from Rodney Karr, IOR re: status of construction	0.1	347/hr	34.70
12/22/2015	SD	Numerous follow-up emails regarding draw number six - to and from construction lender and general contractors	0.2	347/hr	69.40
12/22/2015	SD	Prepare letter to Celtic Bank requesting payment of numerous bills totaling approximately \$85,000; follow-up discussion with Celtic Bank	0.4	347/hr	138.80
12/23/2015	SD	Coordinate hiring security company with Brian Lucas of Weiland-Davco for the property due to need to secure site and personal property located and stored on-site	0.2	347/hr	69.40
12/24/2015	SD	Email discussion with Celtic bank regarding receiver's decision to halt all construction pending resolution to numerous inconsistencies and to address need for insurance at the property; Numerous follow-up emails regarding insurance and the need for the lender to be named as loss payee on fire insurance	0.3	347/hr	104.10
12/24/2015	SD	Both email and telephone discussion with John Schrenk , of the state of California, regional compliance officer facilities development division, OSHPD re: overall status of receivership, development and licensing and compliance issues	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/24/2015	SD	Review email and letter from Rodney Karr, IOR regarding development issues, payment of fees and expenses and need for state of California compliance; follow-up discussion with receivers counsel and Weiland-Davco	0.3	347/hr	104.10
12/26/2015	SD	Email correspondence with Brian Lucas of Weiland- Davco re: status of development and overall administrative issues	0.2	347/hr	69.40
12/28/2015	SD	Review and respond to email from Rodney Karr, IOR; review attached Excel invoice; advise as to status of timing of resumption of construction	0.1	347/hr	34.70
12/28/2015	SD	Review and respond to email from structural engineer Michael Gomez regarding the status of the case, status of construction and outstanding payables	0.2	347/hr	69.40
12/28/2015	SD	Discuss status of Fontana site with Brian Lucas and need for 24-hour security	0.1	347/hr	34.70
12/30/2015	SD	Review purchase escrow documents provided by Orange Escrow for the property	0.2	347/hr	69.40
12/30/2015	SD	Email exchange with Allan Alcantara re: IOR issues, development status, receivership status	0.2	347/hr	69.40
12/31/2015	SD	Coordinate with Leslie Rinaldi, Esq. re: status of site, security, onsite inventory, insurance	0.1	347/hr	34.70
12/31/2015	SD	Review and respond to Rodney Karr, IOR re: status of payment on Draw #6 and #7; follow up email exchange re: concerns over charges/fees	0.2	347/hr	69.40

Administration: General Estate Operations - Development Issues Sub-Total 11.2 _____ \$ 3,886.40

ADMINISTRATION: INVESTOR RELATIONS

12/19/2015	SD	Discuss legal issues with Joshua del Castillo regarding ability or inability to provide documents regarding the EB-5 Program	0.1	347/hr	34.70
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Administration: Investor Relations Sub-Total _____ **0.1** _____ **\$ 34.70**

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS</u>					
12/14/2015	JD	Travel with Receiver to Hesperia to make property inspection; travel to Fontana to make property inspection; attend meetings with Rick Mayer, Robert Yang and Claudia Kano.	2.0	275/hr	550.00
12/14/2015	JD	Telephone conference with Receiver, Steve Howell of Celtic Bank and Leslie Renaldi, lender's counsel, regarding the status of the Fontana loans and cash collateral.	0.6	275/hr	165.00
12/15/2015	DM	Send documents relating to Suncor Fontana to Mark Hiraide, Joshua del Castillo and Zachary T Carlyle via hightail.	0.2	75/hr	15.00
12/16/2015	DM	Incoming call from Chuck Yocom of ACS re: Dropbox files; download files, save in case file and email to receiver.	0.3	75/hr	22.50
12/16/2015	DM	Send email and relating information from Chuck Yocom of ACS group to Claudia Kano via Hightail.	0.2	75/hr	15.00
12/17/2015	AD	Open bank account, provide bank Order and EIN, process signature cards and documents, forward to bank to process.	0.2	165/hr	33.00
12/17/2015	DM	Email Claudia Kano re: EIN/ TIN for Suncor Fontana, LLC.	0.1	75/hr	7.50
12/17/2015	JD	Conference call with Leslie Rinaldi, Steve Howell, Receiver and ACS principals to discuss Draw No. 6, completion budgets and other pending issues concerning the construction process.	1.0	275/hr	275.00
12/17/2015	DM	Email draw requests from ACS to Mark Hiraide, Esq. Claudia Kano and Joshua del Castillo, Esq. via hightail	0.2	75/hr	15.00
12/18/2015	DM	Review document provided by Claudia Kano re: Tax ID for Suncor Fontana; email Claudia Kano for Tax ID.	0.2	75/hr	15.00
12/21/2015	DM	Send follow up email to Claudia Kano re: Tax Id for Suncor Fontana.	0.1	75/hr	7.50
12/22/2015	DM	Download and email to Josh Del Castillo, Esq. of Allen Matkins photos of Suncor Fontana.	0.1	75/hr	7.50
12/22/2015	DM	Save preliminary Title Report in case file.	0.1	75/hr	7.50
12/28/2015	DM	Search through turnover documents for EIN/TIN for Suncor Fontana; email Kenyon Harbison Esq. of Allen Matkins re: same.	0.4	75/hr	30.00
12/28/2015	DM	Send follow up email to Claudia Kano re: Tax ID for Suncor Fontana.	0.1	75/hr	7.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/29/2015	RE	Scan and mail nine packets to be mailed to This was for Fontana	0.5	75/hr	37.50
12/29/2015	DM	Execute proof of service for Suncor Fontana Form 56; prepare addendum and prepare package for mailing; give to Roberta Ernise, receiver Administrator to scan and mail.	0.4	75/hr	30.00
12/30/2015	DM	Send email and relating documents from escrow to Joshua del Castillo, Esq., Zachary Carlyle and Mark Hiraide, Esq.	0.2	75/hr	15.00
12/30/2015	DM	Download and save turnover documents from Fontana Architect; email receiver re: same.	0.2	75/hr	15.00
12/30/2015	DM	Send email to Gail Schrenk of HUB International re: status of Builders Risk insurance.	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total _____ **7.3** _____ **\$ 1,285.50**

LEGAL: ASSET ANALYSIS AND RECOVERY

12/15/2015	SD	Review and respond to email from Claudia Kano re: attorneys representing Suncor re: Dan Carlone Construction and Silbermann Construction litigation	0.1	347/hr	34.70
12/15/2015	SD	Email discussion with receivers counsel regarding San Bernardino Superior Court litigation regarding Fontana	0.1	347/hr	34.70
12/23/2015	JD	Attend meeting with defendants, ACS principals, GSC principal, receiver, defendants' counsel, architect, receiver, receiver's counsel and Wieland Group principals and Celtic Bank Loan Officer and counsel to discuss entire overall Suncor Fontana project	4.1	275/hr	1,127.50

Legal: Asset Analysis and Recovery Sub-Total _____ **4.3** _____ **\$ 1,196.90**

LEGAL: CLAIMS ADMINISTRATION AND OBJECTIONS

12/22/2015	SD	Review documentation from Prolien Services, LLC re: potential mechanics lien related to unpaid debts; follow-up discussion with construction lender	0.1	347/hr	34.70
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2015	SD	Review email from Steve Howell of Celtic bank regarding demand letter from independent solutions; follow-up with service of order appointing receiver and discussion of stay on litigation with Susan Bussdieker of Independent Solutions; discuss with counsel	0.1	347/hr	34.70
12/23/2015	SD	Review letter sent from receivers counsel to James Penman re: ongoing litigation regarding Fontana property	0.1	347/hr	34.70
12/28/2015	SD	Discussion with Allan Alcantara, former IOR ; review email and attached invoice for services rendered; discuss overall status of receivership and next explain claims procedure that typically exists in such cases	0.3	347/hr	104.10
Legal: Claims Administration and Objections Sub-Total			0.6		\$ 208.20

LITIGATION: ASSET RECOVERY

12/16/2015	SD	Discussion with Joshua del Castillo, Esq. and James Penman, Esq. re: analysis of Suncor Fontana litigation	0.7	347/hr	242.90
Litigation: Asset Recovery Sub-Total			0.7		\$ 242.90

LITIGATION: OTHER

12/16/2015	SD	Review lengthy email from attorney James Penman regarding status of depositions and arbitration and litigation against subcontractors; follow-up with receivers counsel; review follow-up email from receivers counsel to Mr. Penman	0.2	347/hr	69.40
12/16/2015	SD	Review email exchange between receiver's counsel and James Penman Esq. re: notices of pending receivership to be filed in various counties regarding ongoing litigation against subcontractors	0.1	347/hr	34.70
12/16/2015	SD	Reviewed complaint for foreclosure – mechanics lien, breach of contract open book account; review verified amended cross complaint for damages regarding Dan Carlone Construction v Suncor Litigation; discuss with counsel	0.7	347/hr	242.90
Litigation: Other Sub-Total			1		\$ 347.00

Hours Rate Amount

FINANCIAL: BUSINESS ANALYSIS

12/15/2015	SD	Review hundreds of pages of documents submitted by the construction lender for the Suncor Fontana project	2.5	347/hr	867.50
12/17/2015	SD	Conference call with Suncor Fontana LLC construction lender, ACS and Receiver Administrator to discuss Draw #6	1.1	347/hr	381.70
12/22/2015	SD	Discussion with Fontana construction lender to discuss the overall structure of construction draws; approved payees; disputed payees; SBA loan component; possible new GC	0.6	347/hr	208.20

Financial: Business Analysis Sub-Total _____ **4.2** _____ **\$ 1,457.40**

FINANCIAL: FORENSIC ACCOUNTING

12/16/2015	SD	Review prior draws presented by ACS in preparation for approval of draw number six	0.6	347/hr	208.20
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Financial: Forensic Accounting Sub-Total _____ **0.6** _____ **\$ 208.20**

FINANCIAL: TAX ISSUES

12/17/2015	SD	Review email from defendant regarding tax ID number of Suncor Fontana LLC	0.1	347/hr	34.70
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Financial: Tax Issues Sub-Total _____ **\$ 34.70**

For professional services rendered:..... \$10,914.50

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$10,914.50
Expenses:	\$.00
Total Due:	\$10,914.50

**TIMEKEEPER SUMMARY:
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.2	165.00	\$33.00
Desiree Mattoon	3.0	75.00	\$225.00
James H. Donell	7.7	275.00	\$2,117.50
Roberta Ernisse	.5	75.00	\$37.50
Steve Donell	24.5	347.00	\$8,501.50

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	5.8	\$2,012.60	18.4%
Administration: General Estate Operations - Development Issues	11.2	\$3,886.40	35.6%
Administration: Investor Relations	.1	\$34.70	0.3%
Administration: Receivership Estate Operations	7.3	\$1,285.50	11.8%
Legal: Asset Analysis and Recovery	4.3	\$1,196.90	11%
Legal: Claims Administration and Objections	.6	\$208.20	1.9%
Litigation: Asset Recovery	.7	\$242.90	2.2%
Litigation: Other	1.0	\$347.00	3.2%
Financial: Business Analysis	4.2	\$1,457.40	13.4%
Financial: Forensic Accounting	.6	\$208.20	1.9%
Financial: Tax Issues	.1	\$34.70	0.3%
TOTAL PROFESSIONAL FEES:	35.9	\$10,914.50	
EXPENSES:		\$.00	
TOTAL DUE:		\$10,914.50	



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Suncor Fontana, LLC
Internal Code: 1991

April 8, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/4/2016	SD	Email discussion with lender regarding status of security at property	0.1	347/hr	34.70
1/4/2016	SD	Review insurance information for the property	0.1	347/hr	34.70
1/7/2016	SD	Discussion with insurance agent regarding status of construction insurance related questions	0.2	347/hr	69.40
1/8/2016	DM	Send vendor requirements to Chad of CW Soils; update vendor database.	0.1	75/hr	7.50
1/11/2016	DM	Incoming call from Ilene Sanders of Farmers Insurance re: additional information needed to provide quote for liability coverage.	0.2	75/hr	15.00
1/14/2016	SD	Coordinate with Celtic Bank regarding lender's requirements for insurance for the property	0.1	347/hr	34.70
1/17/2016	SD	Review inventory prepared by Mike Johnson of Weiland-Davco; follow-up email regarding status of property	0.2	347/hr	69.40
1/21/2016	SB	Review and respond to emails re Modspace invoices	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/22/2016	SB	Incoming call from Dora Perez re ModSpace contract, send email to Perez with sample addendum and request for month to month status.	0.2	275/hr	55.00
1/26/2016	SD	Review inventory prepared by Mike Johnson of all supplies on-site	0.2	347/hr	69.40
1/31/2016	SD	Review and respond to email from Rodney Karr, IOR re: status of payment	0.1	347/hr	34.70

Administration: General Estate Operations Sub-Total _____ **1.7** _____ **\$ 479.50**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

1/4/2016	SD	Review all subcontract agreements provided by general contractor, ACS group	0.5	347/hr	173.50
1/4/2016	SD	Follow-up discussion with lender regarding draw number six	0.2	347/hr	69.40
1/4/2016	SD	Review reports from Justo Acosta, civil engineer – precise grading plans; follow-up discussion with Acosta and Weiland	0.8	347/hr	277.60
1/5/2016	SD	Review and respond to email from Celtic Bank regarding questions related to draw number six	0.1	347/hr	34.70
1/6/2016	SD	Follow-up discussion with construction lender regarding ongoing development issues	0.1	347/hr	34.70
1/6/2016	SD	Review and respond to numerous emails from Michael Napolitano, architect regarding ongoing development issues for the property	0.2	347/hr	69.40
1/6/2016	SD	Discussion with Gerry Kirkland of Weiland Builders re: status of project and potential need for protection from rains; follow-up discussions regarding overall development status	0.3	347/hr	104.10
1/6/2016	SD	Review extensive comments from Celtic Bank regarding draw number six; follow-up discussion with Gerry Kirkland	0.4	347/hr	138.80
1/7/2016	SD	Review and respond to email from Ashley Spencer of Celtic Bank regarding contact with Golden State contractors	0.1	347/hr	34.70
1/8/2016	SD	Review and respond to IOR Rodney Karr re: status of payment	0.1	347/hr	34.70
1/8/2016	SD	Review and respond to email from architect and Ben Holden of Design West Engineering	0.2	347/hr	69.40

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/11/2016	SD	Review additional backup documentation provided by Rick Mayer re Draw #6	0.1	347/hr	34.70
1/11/2016	SD	Discussion with project architect regarding status of construction	0.2	347/hr	69.40
1/11/2016	SD	Follow-up discussion with project architect regarding status of construction and Draw # 6 and 7	0.1	347/hr	34.70
1/12/2016	SD	Review lengthy email from Jerry Kirkland of Weiland re: correct project plans and specifications, list of subcontractors and consultants, inventory, cost to complete analysis, budget for construction loan, insurance for property and overall operational issues regarding potential development and asset value to the receivership estate; follow-up email and numerous telephone conversations; review current funding requests; discuss possibility of bringing in new contractors to save money	0.8	347/hr	277.60
1/12/2016	SD	Discuss issues involving IOR with Jerry Kirkland	0.1	347/hr	34.70
1/12/2016	SD	Discussion with Gerry Kirkland regarding status of construction and retaining existing architect for future construction	0.1	347/hr	34.70
1/14/2016	SD	Review and respond to counsel regarding status of case and construction loan	0.1	347/hr	34.70
1/14/2016	SD	Review and respond to email from Michael Napolitano, architect regarding draw six and seven	0.1	347/hr	34.70
1/15/2016	SD	Review follow-up information from general contractor regarding payment to Alert One	0.1	347/hr	34.70
1/18/2016	SD	Review and respond to numerous emails from site superintendent Rick Mayer re: status of payment to all vendors	0.1	347/hr	34.70
1/18/2016	SD	Review report from Mike Johnson of Weiland-Davco re: overall status report regarding the condition of construction, future work to be performed and input from project architect	0.4	347/hr	138.80
1/18/2016	SD	Review numerous documents from defendants regarding permit, licenses and status of OSHPD compliance issues	0.4	347/hr	138.80
1/18/2016	SD	Review email and construction documents attached from Steve Howell of Celtic Bank, construction lender	0.2	347/hr	69.40
1/18/2016	SD	Discussion and analysis with Gerry Kirkland of Weiland-Davco re: operational issues and status of development	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/19/2016	SD	Follow-up discussion and analysis with Jerry Kirkland regarding Alert One invoices and reconciliation of prior payments	0.1	347/hr	34.70
1/19/2016	SD	Review and respond to email from the project IOR Rodney Karr re: status of construction and payment of fees	0.1	347/hr	34.70
1/20/2016	SD	Review and respond to email from Gerry Kirkland regarding numerous ongoing questions and issues related to Draw # 6	0.2	347/hr	69.40
1/21/2016	SD	Discussion with Jerry Kirkland re: Draw #6	0.4	347/hr	138.80
1/21/2016	SD	Discussion with Mike Johnson regarding the cost to complete analysis	0.1	347/hr	34.70
1/21/2016	SD	Forward numerous emails to Leslie Rinaldi at Celtic Bank to inquire about the lender paying for expense items; numerous follow up emails	0.2	347/hr	69.40
1/21/2016	SD	Discussion with Rick Mayer re: status of Draw #6	0.1	347/hr	34.70
1/22/2016	SD	Discussion with Mike Johnson regarding delivery of light fixtures and coordination with site superintendent Rick Mayer	0.1	347/hr	34.70
1/22/2016	SD	Numerous discussions with Mike Johnson and receiver's counsel regarding payment of fees to Rodney Karr, IOR, and need for backup invoices as well as daily IOR Reports	0.4	347/hr	138.80
1/22/2016	SD	Discussion with Joshua del Castillo, Esq. re: status of Suncor Fontana loan; strategy to proceed with construction	0.6	347/hr	208.20
1/22/2016	SD	Discussion with Jerry Kirkland of Weiland to discuss Draw #6, overall status of investigation into sub-contractor payments, entitlement issues, IOR status, update on construction loan, timing to renew construction	0.7	347/hr	242.90
1/22/2016	SD	Discussion with Leslie Rinaldi and Steve Howell of Celtic Bank to discuss global construction loan issues, appraised value, SBA issues due to cost-share agreement, Draw #6, site insurance and security and related issues	0.9	347/hr	312.30
1/23/2016	SD	Email discussion with Jerry Kirkland re: status of cost to complete analysis for the property improvements	0.1	347/hr	34.70
1/27/2016	SD	Review and respond to email from broker regarding status of broker opinion of value	0.1	347/hr	34.70
1/27/2016	SD	Review and respond to email from Darrell of ACS regarding status of release of his bond	0.1	347/hr	34.70
1/28/2016	SD	Review and approve final version of draw six; execute per request of construction lender	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/29/2016	SD	Review and respond to email from Celtic Bank regarding issuance of checks for draw number six	0.1	347/hr	34.70
1/30/2016	SD	Review cost to complete analysis for the property; numerous follow-up discussions and emails with Jerry Kirkland and counsel	1.5	347/hr	520.50
1/31/2016	SD	Provide cost to complete analysis to construction lender	0.1	347/hr	34.70
Administration: General Estate Operations - Development Issues Sub-Total			12.1	_____	\$ 4,198.70

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT ACTIVITIES

1/11/2016	SD	Coordinate with insurance company regarding insurance underwriting questions	0.1	347/hr	34.70
1/19/2016	SD	Review and reply to email from the securities and exchange commission regarding Boubou Sidibe of ModSpace; payment of outstanding invoices	0.1	347/hr	34.70
1/19/2016	SD	Review email from ModSpace re: nonpayment of numerous invoices; review attached invoices; discuss status of receivership and payment of invoices to creditors	0.1	347/hr	34.70
1/22/2016	SD	Review and respond to email from Brian Zern of Celtic Bank re: mortgage statement	0.1	347/hr	34.70

Administration: General Estate Operations - Property Management Activities Sub-Total _____ **0.4**
\$ 138.80

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/4/2016	AD	Record funds received from Citizens Business Bank, Fontana bank account.	0.1	165/hr	16.50
1/4/2016	DM	Review and respond to email from Gail Schrenk of Hub International Insurance Services re: status of builders risk policy; update insurance database and save certificate of insurance in case file.	0.3	75/hr	22.50
1/4/2016	AD	Record funds received from Bank of America for Fontana's bank account.	0.1	165/hr	16.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/4/2016	DM	Download, save and email executed subcontractor files sent via Dropbox from Chuck Yokam of ACS.	0.3	75/hr	22.50
1/5/2016	DM	Download turnover documents from the SEC that were uploaded on their secure site on December 30, 2015.	0.7	75/hr	52.50
1/5/2016	DM	Review email from Receiver re: executed contracts sent from Chuck Yokom of ACS; Hightail executed contracts to requested recipients.	0.3	75/hr	22.50
1/6/2016	TD	Incoming call from Steve Howell of Celtic Bank regarding questions about draw #6. Will follow up with specific questions via email.	0.1	275/hr	27.50
1/7/2016	DM	Review email from Gail Schrenk of HUB International Insurance Services, Inc. re: builder's risk policy; email discussion with receiver re: same.	0.3	75/hr	22.50
1/8/2016	DM	Review insurance declarations forwarded by Claudia Kano; discussion with Gail Schrenk of HUB International Insurance Services, Inc. re: status builder's risk policy; send email request to Gail to add additional insured and change of mailing address; email Receiver re: same	0.8	75/hr	60.00
1/8/2016	DM	Email to Claudia Kano re: property and liability coverage.	0.1	75/hr	7.50
1/11/2016	DM	Review and respond to email from Receiver re: liability coverage; perform research and email Ilene Saunders of Farmers Insurance a request for a quote.	0.5	75/hr	37.50
1/12/2016	DM	Outgoing call to Southern California Edison re: establishing new account; no account with Edison at this time; Meter was removed.	0.3	75/hr	22.50
1/12/2016	DM	Outgoing call to The Gas Company to establish service in the name of the receivership estate; no meter, did not establish service.	0.2	75/hr	15.00
1/12/2016	DM	Send the current builder's risk policy to Ilene Sanders of Farmers Insurance via hightail.com.	0.2	75/hr	15.00
1/12/2016	DM	Download and save turnover documents produced by Orange Country Escrow.	0.2	75/hr	15.00
1/13/2016	DM	Discussion with the Franchise Tax Board re: confirmation of Secretary of State's entity number.	0.1	75/hr	7.50
1/14/2016	DM	Discussion with Ilene Sanders of Famers re: insurance application; review and prepare for receiver' signature.	0.4	75/hr	30.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/15/2016	DM	Review email from Steve Howell of Celtic Bank re: adding Celtic bank as loss payee on insurance; email Gail Schrenk of HUB International Insurance Services.	0.2	75/hr	15.00
1/15/2016	DM	Email executed insurance application to Ilene Sanders of Farmers Insurance.	0.1	75/hr	7.50
1/19/2016	SB	Review documents turned over by Defendants (CAR 000001-001299) and scanned by Keystone. Re-name, organize and save important documents.	1.1	275/hr	302.50
1/19/2016	SB	Create addendum to vendor contract with TGA Engineering, Inc., insert necessary exhibits	0.2	275/hr	55.00
1/19/2016	DM	Review and respond to email from Receiver and contacts at Weiland re: turnover documents from architect; Create shared space on Hightail	0.7	75/hr	52.50
1/19/2016	DM	Review email from Receiver; send Old Draw #6 Documents from the Lender via Hightail to Weiland contacts	0.3	75/hr	22.50
1/20/2016	DM	Send preliminary title report and appraisals to John Scruggs of Newmark Grubb Knight Frank via Hightail.com	0.2	75/hr	15.00
1/20/2016	RE	Prepare FedEx and transmittal letter to Mike Johnson at Weiland Builds; send flash drive of documents provided to Receiver Steve Donell by Michael Napolitano	0.4	75/hr	30.00
1/20/2016	DM	Make thumb drive of documents turnover by the architect; email to Mike Johnson of Weiland Builds re: same.	0.4	75/hr	30.00
1/25/2016	DM	Download Pay Application #6, email to receiver and save in case file.	0.2	75/hr	15.00
1/25/2016	AD	Transfer funds from Lynwood to Fontana, funds needed to pay property expenses.	0.1	165/hr	16.50
1/26/2016	DM	Review certificate of insurance naming Receiver as additional named insured on the builders risk policy; email Silvia Gonzalez to follow up on status of adding Celtic Bank as Loss Payee; email revised certificate to Steve Howell of Celtic Bank	0.4	75/hr	30.00

Administration: Receivership Estate Operations Sub-Total _____ **9.3** _____ **\$ 1,004.50**

FINANCIAL: ACCOUNTING/AUDITING

1/7/2016	CA	Enter accounts payable for CW Soils.	0.1	75/hr	7.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/20/2016	CA	Enter accounts payable	0.1	75/hr	7.50
1/25/2016	CA	Print, organize, and enter accounts payable for Fontana property; contact several vendors to obtain W9 information and save documents in new database folders; give pending payables to S. Donell for review; process AP, issue checks, scan/file/mail.	1.2	75/hr	90.00
Financial: Accounting/Auditing Sub-Total			1.4		\$ 105.00

FINANCIAL: BUSINESS ANALYSIS

1/4/2016	SD	Conference call with Construction lender to discuss overall status of project, loan funding, value of project	1.0	347/hr	347.00
Financial: Business Analysis Sub-Total			1		\$ 347.00

FINANCIAL: FORENSIC ACCOUNTING

1/10/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 1/1/12 to 6/30/12.	1.3	310/hr	403.00
1/10/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 7/1/12 to 12/31/12.	1.9	310/hr	589.00
1/10/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 1/1/13 to 6/30/13.	1.8	310/hr	558.00
1/11/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 7/1/13 to 12/31/13.	1.9	310/hr	589.00
1/11/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 1/1/14 to 6/30/14.	2.5	310/hr	775.00
1/11/2016	RW	Reconcile and General Journal Review for information on Bank of America - 2594 - Healthpro Capital Partners Bank Account. Review and analyze transactions 7/1/14 to 12/31/14.	2.1	310/hr	651.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/13/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 9/1/12 to 12/31/12.	1.8	310/hr	558.00
1/13/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 1/1/12 to 4/30/12.	1.9	310/hr	589.00
1/13/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 5/1/12 to 8/31/12.	1.7	310/hr	527.00
1/14/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 1/1/14 to 6/30/14.	1.9	310/hr	589.00
1/14/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 7/1/13 to 12/31/13.	2.0	310/hr	620.00
1/14/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 1/1/13 to 6/30/13.	1.8	310/hr	558.00
1/14/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2709 - Suncor Fontana Bank Account. Review and analyze transactions 7/1/14 to 12/31/14.	1.8	310/hr	558.00
1/19/2016	RW	Review and analyze transactions from Orange Community escrow 35009.	2.7	310/hr	837.00
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012-2015 for Suncor Fontana LLC (Bank of America account 8642 and Citizens Business Bank account 2709).	1.0	315/hr	315.00
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012 - 2015 for Healthpro Capital Partners LLC (Bank of America account 2594).	0.9	315/hr	283.50
1/29/2016	RL	Prepared flowchart of funds from EB-5 investors to Celtic Bank including supporting documents (Fontana).	3.1	315/hr	976.50
Financial: Forensic Accounting Sub-Total			32.1		\$ 9,976.00

Hours Rate Amount

LEGAL: ASSET ANALYSIS AND RECOVERY

1/22/2016	JD	Review preliminary report of title. Telephone conference with del Castillo regarding Healthpro Capital Partners, LLC litigation.	0.3	275/hr	82.50
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Legal: Asset Analysis and Recovery Sub-Total _____ **0.3** _____ **\$ 82.50**

LEGAL: ASSET DISPOSITION

1/22/2016	JD	Review current title report on Fontana for vesting and encumbrance information.	0.2	275/hr	55.00
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1/25/2016	JD	Telephone conference with John Scruggs, Managing Director, Global Healthcare Services, Newmark Grubb Knight Frank, regarding a broker opinion of values (3) on the property.	0.2	275/hr	55.00
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Legal: Asset Disposition Sub-Total _____ **\$ 110.00**

For professional services rendered: \$16,442.00

Expenses:

					<u>Amount</u>
1/19/2016	DM	Conference call charges.			100.01

Total additional charges: \$100.01

TOTAL SERVICES AND EXPENSES:

Professional Fees:		\$16,442.00
Expenses:		\$100.01
Total Due:		\$16,542.01

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.3	165.00	\$49.50
Carolina Aguirre	1.4	75.00	\$105.00
Desiree Mattoon	7.5	75.00	\$562.50
James H. Donell	.7	275.00	\$192.50
Richard Lieu	5.0	315.00	\$1,575.00
Roberta Ernisse	.4	75.00	\$30.00
Roy Woo	27.1	310.00	\$8,401.00
Sarah Bates	1.7	275.00	\$467.50
Steve Donell	14.5	347.00	\$5,031.50
Todd Donell	.1	275.00	\$27.50

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	1.7	\$479.50	2.9%
Administration: General Estate Operations - Development Issues	12.1	\$4,198.70	25.5%
Administration: General Estate Operations - Property Management Activities	.4	\$138.80	0.8%
Administration: Receivership Estate Operations	9.3	\$1,004.50	6.1%
Financial: Accounting/Auditing	1.4	\$105.00	0.6%
Financial: Business Analysis	1.0	\$347.00	2.1%
Financial: Forensic Accounting	32.1	\$9,976.00	60.7%
Legal: Asset Analysis and Recovery	.3	\$82.50	0.5%
Legal: Asset Disposition	.4	\$110.00	0.7%
TOTAL PROFESSIONAL FEES:	58.7	\$16,442.00	
EXPENSES:		\$100.01	
TOTAL DUE:		\$16,542.01	



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Suncor Fontana, LLC
Internal Code: 1991

April 15, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>NON-CATEGORIZED</u>					
2/4/2016	SD	Review fully executed nonreliance letter by the lender; review copy of lender's appraisal	0.3	347/hr	104.10
Non-categorized Sub-Total			0.3		\$ 104.10

ADMINISTRATION: GENERAL ESTATE OPERATIONS

2/1/2016	SD	Review mechanics lien document re: S&J Supply Co Inc.; forward to counsel and follow-up discussion with counsel	0.2	347/hr	69.40
2/1/2016	SB	Incoming call from Ray Cahr re payment, reports and lien release.	0.2	275/hr	55.00
2/3/2016	SD	Review preliminary title report date down as of 2.3.16	0.1	347/hr	34.70
2/6/2016	SD	Discuss sale of Fontana property with Celtic Bank to determine if they have any potential buyers in their customer pool	0.2	347/hr	69.40

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/7/2016	SD	Email discussion with the lender regarding the value of the property and disposition plan	0.1	347/hr	34.70
2/9/2016	SD	Discussion with Jim Harris of Celtic Bank re: possible marketing of Fontana property to bank clients to generate interest in a possible purchase by a bank client or bank relationship	0.2	347/hr	69.40
2/9/2016	SD	Prepare email to defendant's counsel regarding status of appraisal and broker opinion of value for the Fontana property	0.1	347/hr	34.70
2/24/2016	SB	Review emails for attachments with property information per Receiver's instruction.	0.6	275/hr	165.00
2/24/2016	SD	Meeting with Rovner Construction re: potential interest in buying the property	0.7	347/hr	242.90
2/29/2016	SB	Send link to Fontana space on Hightail and email to Tom McBride at Rovner Construction.	0.1	275/hr	27.50
2/29/2016	SB	Review and redact appraisal and Broker Opinion of Value, add to Hightail space for sharing with interested buyers.	0.4	275/hr	110.00
Administration: General Estate Operations Sub-Total			2.9		\$ 912.70

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

2/1/2016	SD	Numerous follow-up emails with Rodney Karr, IOR re: status of payment of his fees	0.2	347/hr	69.40
2/1/2016	SD	Discussion with construction lender regarding lien releases	0.1	347/hr	34.70
2/1/2016	SD	Review, discussion and analysis of draw #7 with Jerry Kirkland	0.3	347/hr	104.10
2/2/2016	SD	Review and respond to numerous emails to and from the construction lender regarding their decision not to fund any further construction; discussion with counsel	0.4	347/hr	138.80
2/2/2016	SD	Follow-up discussions regarding payment to Rodney Karr	0.1	347/hr	34.70
2/3/2016	SD	Discussion with Celtic Bank re: status of construction loan, disposition plan for the property	0.7	347/hr	242.90
2/4/2016	SD	Review January 31, 2016 invoice from Weiland Davco; discuss questions with vendor	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/5/2016	SD	Review follow-up email discussions between receiver's counsel and the property IOR	0.1	347/hr	34.70
2/6/2016	SD	Discussion/emails with Jerry Kirkland re: property valuation and disposition plan	0.2	347/hr	69.40
2/8/2016	SD	Discussion with Leslie Rinaldi, Esq. at Celtic Bank re: status of loan, development, valuation, appraisal on an "as-is" basis vs. construction loan disbursed, broker opinion of value, possible abandonment after analysis complete	0.4	347/hr	138.80
2/8/2016	SD	Discussion with Rick Mayer, general contractor re: status of payment, picking up supplies, Draw #6 and Draw #7	0.6	347/hr	208.20
2/8/2016	SD	Review and respond to emails from Rick Mayer re: status of payment on Draw #6	0.1	347/hr	34.70
2/9/2016	SD	Review and respond to numerous emails to and from Darrel Saucedo re: status of release of completion bond; payables to vendors	0.6	347/hr	208.20
2/9/2016	SD	Discussion with John Scruggs re: broker opinion of value	0.3	347/hr	104.10
2/9/2016	SD	Review and respond to email from Sara Harkin of Main Electric re: preliminary lien release issues	0.2	347/hr	69.40
2/10/2016	SD	Review and respond to email from Michael Napolitano regarding status of his October November and December 2015 checks in connection with services rendered	0.1	347/hr	34.70
2/10/2016	SD	Discussion with Mike Johnson of Wieland- Davco re: status of removal of all on-site items by various contractors	0.3	347/hr	104.10
2/15/2016	SD	Review and respond to email from Rodney Karr re: status of payment of invoice	0.1	347/hr	34.70
2/16/2016	SD	Review and respond to numerous emails from Maria Knapp of Knapp & Associates regarding status of payment for services rendered	0.1	347/hr	34.70
2/17/2016	SD	Discussion with Mike Johnson regarding status of removal of property at the site	0.1	347/hr	34.70
2/18/2016	SD	Review broker opinion of value prepared by broker John Scruggs; discussion with receiver's counsel	0.8	347/hr	277.60
2/19/2016	SD	Review notice from Albert Quintrall re: intense record mechanics lien against the property in favor of Jkarr Inspection Services; discuss order appointing receiver and forward to counsel	0.3	347/hr	104.10

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Administration: General Estate Operations - Development Issues Sub-Total	6.4	_____	\$ 2,220.80

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/1/2016	DM	Discussion with Receiver re: draw number 6; save final application, email signed draw request to Celtic Bank; begin to draft letter to include with check	0.7	75/hr	52.50
2/1/2016	DM	Email and phone conversations with Rodney Karr re: check and status of project.	0.2	75/hr	15.00
2/1/2016	DM	Arrange call with Brad McCollum of Jarden Home Brands	0.2	75/hr	15.00
2/2/2016	DM	Send Joshua del Castillo request for lien release template.	0.1	75/hr	7.50
2/2/2016	DM	Discussion with Rodney Karr re: reports and payment; email receiver re: same.	0.3	75/hr	22.50
2/2/2016	DM	Review draw #6 for ModSpace invoices; discussion with Carolina Aguirre re: same.	0.2	75/hr	15.00
2/2/2016	DM	Review and respond to emails from receiver, receiver's counsel and Leslie Rinaldi, Esq. re: conference call.	0.3	75/hr	22.50
2/2/2016	DM	Perform online research re: conditional lien release forms.	0.2	75/hr	15.00
2/3/2016	DM	Schedule conference call and email all parties.	0.1	75/hr	7.50
2/5/2016	DM	Review endorsement naming Receiver as named insured on the Builder's Risk Policy; save in case file and forward to Receiver.	0.2	75/hr	15.00
2/5/2016	DM	Send follow up email to Joshua del Castillo re: conditional release form.	0.1	75/hr	7.50
2/5/2016	DM	Send FedEx to Zachary Carlyle of the Securities and Exchange Commission	0.1	75/hr	7.50
2/8/2016	AD	Discuss payment to Weiland with Carolina and Steve, instruct to define location on the payment check.	0.2	165/hr	33.00
2/8/2016	DM	Review and respond to email from Receiver re: liability insurance.	0.2	75/hr	15.00
2/8/2016	DM	Save TGA Engineering documents in case file.	0.1	75/hr	7.50
2/8/2016	DM	Work on obtaining signatures on conditional release forms; email exchange with Josh Del Castillo re: same.	0.7	75/hr	52.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/9/2016	DM	Continue to prepare conditional release forms for draw #6; email, fax and telephone conversations with vendors to execute conditional release forms and release checks. Meet with Soria Builder and Golden State Contractors to obtain signatures and release checks.	2.6	75/hr	195.00
2/11/2016	DM	Continue to work on obtaining signatures on conditional waivers and release forms and sending out checks to vendors.	1.2	75/hr	90.00
2/11/2016	DM	Send Receiver an update on the status of delivering draw #6 checks and conditional lien releases.	0.2	75/hr	15.00
2/12/2016	DM	Continue to work on distributing checks and obtaining signatures on release and waiver forms.	0.6	75/hr	45.00
2/16/2016	DM	Scan and save waiver and release from Rodney Karr of JKARR; download and save reports from zip drive sent to by Allen Matkins.	0.3	75/hr	22.50
2/16/2016	DM	Review and respond to email from Michael Angelucci of ModSpace re: waiver and release; revise date on waiver; prepare cover letter, scan and save all documents in case file and mail check.	0.4	75/hr	30.00
2/16/2016	DM	Review and respond to email from Susan Bussdieker of Indpsolutions Inc. re: executed waiver and release of check; prepare cover letter, scan and save all documents in case file and mail check.	0.4	75/hr	30.00
2/16/2016	DM	Email exchange with Alan Alcantara re: waiver and release; prepare cover letter to include with check.	0.4	75/hr	30.00
2/17/2016	DM	Review and respond to email from Maria Knapp of Knapp & Associates re: unpaid invoice and future funding.	0.3	75/hr	22.50
2/17/2016	DM	Hightail email and relating information pertaining to the builders risk policy to Celtic Bank.	0.3	75/hr	22.50
2/18/2016	DM	Incoming call from Amy of M.A. Ogg Heating & Air Conditioning; discuss unpaid invoice and status of project.	0.2	75/hr	15.00
2/19/2016	DM	Send follow up email to Alan Alcantara re: signed release.	0.1	75/hr	7.50
2/19/2016	DM	Incoming call from Ismael Reyes of IRC Plumbing re: unpaid invoices; status of project; send confirming email and Order Appointing Receiver	0.4	75/hr	30.00
2/19/2016	DM	Draft and mail letters re: Notice of Appointment of Receiver to S&J Supply Co, Building Industry Credit Association and B&T Works, Inc.	0.7	75/hr	52.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/19/2016	DM	Send follow up email to Receiver re: status of conditional waivers and releases and status of checks.	0.1	75/hr	7.50
2/23/2016	DM	Review and respond to email from Alan Alcantara re: executed waiver and release of check; prepare cover letter, scan and save all documents in case file and mail check.	0.3	75/hr	22.50
Administration: Receivership Estate Operations Sub-Total			12.4		\$ 948.00

FINANCIAL: ACCOUNTING/AUDITING

2/1/2016	TD	Review flow chart created by Richard Lieu of investor funds going to Celtic Bank. Forward to Kenyon Harbison.	0.2	275/hr	55.00
2/8/2016	CA	Enter accounts payable, add vendor.	0.1	75/hr	7.50
2/9/2016	CA	Enter accounts payable	0.1	75/hr	7.50
2/17/2016	CA	Enter accounts payable for FedEx	0.1	75/hr	7.50
2/18/2016	CA	Verify invoices from Knapp & Associates e-mailed from S. Donell have been entered in accounts payable; compare AP check register to Deposit Activity report for Fontana account to ensure sufficient funds to issue checks; process AP, issue checks, scan and file.	0.4	75/hr	30.00
2/22/2016	CA	Enter accounts payable M.A. Ogg Heating & A/C, Inc.	0.1	75/hr	7.50
Financial: Accounting/Auditing Sub-Total			1		\$ 115.00

FINANCIAL: FORENSIC ACCOUNTING

2/1/2016	RL	Inspected Orange Community Escrow statements for escrow 34452, 34914, 35009, and 35163.	1.2	315/hr	378.00
2/4/2016	RL Ad	Preparation and call with Jeff Brandlin and Steve Donell to discuss Celtic Bank 3115 report.	1.7	100/hr	170.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 262 of 446.	1.0	310/hr	310.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 274 of 446.	1.0	310/hr	310.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 256 of 446.	1.0	310/hr	310.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 268 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 298 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 286 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 292 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 280 of 446.	1.0	310/hr	310.00
2/10/2016	RL Ad	Updated document tracker with files received from Bank of the West.	1.0	100/hr	100.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 304 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 310 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 316 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 322 of 446.	1.0	310/hr	310.00
2/10/2016	RL Ad	Updated document tracker with Citizens Business Bank files.	0.8	100/hr	80.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 340 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 334 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 328 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 346 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 364 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 352 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 370 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 358 of 446.	1.0	310/hr	310.00
2/17/2016	SB	Email exchange with Leslie Rinaldi, counsel for Celtic Bank, re \$1,000,000 transfer from Suncor.	0.2	275/hr	55.00
2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Suncor Fontana LLC (Bank of America account 8642 and Citizens Business Bank account 2709).	1.1	315/hr	346.50
2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Healthpro Capital Partners LLC (Bank of America account 2594).	2.5	315/hr	787.50
2/18/2016	RL Ad	Update document tracker with documents received from Citizens Business Bank.	0.6	100/hr	60.00
2/19/2016	RL	Review and analyze Citizens Business Bank (CBB) account 2709 (Suncor Fontana) transactions from CBB document production.	2.5	315/hr	787.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated summary of deposits and disbursements by account report table for Suncor Fontana LLC (Bank of America account 8642 and Citizens Business Bank account 2709).	2.1	315/hr	661.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated matrix of intercompany transactions.	0.9	315/hr	283.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated flowchart of investor funds to escrow accounts and to defendant entities.	0.3	315/hr	94.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated write-up.	0.7	315/hr	220.50
2/25/2016	RL	Prepare report exhibit: schedule of investor deposits for Suncor Fontana.	0.6	315/hr	189.00
2/26/2016	RL	Inspect disbursements subsequent to transfers to Suncor Fontana, LLC Citizens Business Bank account 2709.	1.2	315/hr	378.00
2/26/2016	RL	Inspect disbursements subsequent to transfers to Healthpro Capital Partners, LLC Bank of America account 2594. Prepare report exhibit: schedule of transfers to Healthpro Capital Partners, LLC.	1.9	315/hr	598.50
Financial: Forensic Accounting Sub-Total			39.3		\$ 11,390.00

FINANCIAL: VALUATION

2/1/2016	SD	Discussions with John Scruggs, broker re: Broker Opinion of Values for the property	0.2	347/hr	69.40
2/5/2016	SD	Review appraisal provided by Celtic bank for the property	0.3	347/hr	104.10
2/5/2016	SD	Discussion with broker John Scruggs regarding status of broker opinion of value for the property	0.2	347/hr	69.40
2/8/2016	SD	Discuss status of broker opinion of value with John Scruggs, broker	0.1	347/hr	34.70
2/9/2016	SD	Discussion with lender regarding status of broker opinion of value for the property	0.2	347/hr	69.40

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Financial: Valuation Sub-Total _____	1		\$ 347.00

LITIGATION: ASSET RECOVERY

2/2/2016	SD	Discussion with Joshua del Castillo, Esq. re: legal advice re: \$2 million held by Celtic Bank; potential exit strategy for Hesperia; quiet title issues; other legal issues involving the administration of the receivership estate	0.9	347/hr	312.30
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Litigation: Asset Recovery Sub-Total _____ **\$ 312.30**

For professional services rendered:..... \$16,349.90

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$16,349.90
Expenses:	\$.00
Total Due:	\$16,349.90

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.2	165.00	\$33.00
Carolina Aguirre	.8	75.00	\$60.00
Desiree Mattoon	12.2	75.00	\$915.00
Richard Lieu	15.0	315.00	\$4,725.00
Richard Lieu, Admin	4.1	100.00	\$410.00
Roy Woo	20.0	310.00	\$6,200.00
Sarah Bates	1.5	275.00	\$412.50
Steve Donell	10.2	347.00	\$3,539.40
Todd Donell	.2	275.00	\$55.00

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Non-categorized	.3	\$104.10	0.6%
Administration: General Estate Operations	2.9	\$912.70	5.6%
Administration: General Estate Operations - Development Issues	6.4	\$2,220.80	13.6%
Administration: Receivership Estate Operations	12.4	\$948.00	5.8%
Financial: Accounting/Auditing	1.0	\$115.00	0.7%
Financial: Forensic Accounting	39.3	\$11,390.00	69.7%
Financial: Valuation	1.0	\$347.00	2.1%
Litigation: Asset Recovery	.9	\$312.30	1.9%
TOTAL PROFESSIONAL FEES:	64.2	\$16,349.90	
EXPENSES:		\$0.00	
TOTAL DUE:		\$16,349.90	



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Suncor Fontana, LLC
Internal Code: 1991

May 31, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/1/2016	SB	Provide Jared Bonnell with access to Hightail Space with property information/documents.	0.1	275/hr	27.50
3/1/2016	SD	Review settlement communication from construction lender's attorney, Eric Dean to receivers counsel; follow-up discussion with receivers counsel; review follow-up email correspondence	0.4	347/hr	138.80
3/2/2016	SD	Review email from General Counsel Leslie Rinaldi, Esq. re: status of construction loan and ongoing settlement discussions	0.1	347/hr	34.70
3/4/2016	SD	Follow-up discussion with Mark Richardson of pinnacle surety and insurance services regarding the exoneration of the contractor's bond	0.3	347/hr	104.10
3/6/2016	SD	Review and respond to email exchange between receiver's counsel and Eric Dean, Esq. re: his attendance at upcoming hearing re: seeking authority to abandon certain assets	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/15/2016	SD	Review and respond to numerous emails from Mike Johnson of Weiland re: status of removal of items from the on-site container and reconciliation of final invoices	0.2	347/hr	69.40
3/16/2016	SD	Research insurance status for the Suncor Fontana property in response to email exchange between Celtic Bank counsel and receivers counsel	0.3	347/hr	104.10
3/23/2016	CA	Review e-mail from receiver and J. del Castillo regarding Wieland Davco's contracted security, provide receiver with copies of the vendor's January bills contained in Wieland's invoice.	0.1	75/hr	7.50
3/24/2016	SB	Return call to Dave at Cal Portland, discuss status of property, removal of fence. Send follow up email to Receiver re same.	0.2	275/hr	55.00
3/25/2016	SB	Outgoing call and email to Sami at Citiguard re establishing service contract in receivership name. Provide billing information and sample of addendum to vendor contract, request insurance and W9 via email.	0.3	275/hr	82.50
3/29/2016	SD	Discussion with receiver's counsel regarding document production by City National Bank regarding HealthPro capital partners	0.1	347/hr	34.70
3/30/2016	SB	Outgoing and return call from Sami at Citiguard re status of new contract.	0.2	275/hr	55.00
3/31/2016	SB	Incoming call from Francisco of National Rentals re pickup of fence at Fontana property.	0.1	275/hr	27.50
3/31/2016	SB	Review email and documents sent by Sami Ullah at Citiguard re new service agreement, revise addendum and execute contract and addendum, insert court order appointing receiver, send to Ullah and Mattoon to set up insurance before contract commences.	0.5	275/hr	137.50

Administration: General Estate Operations Sub-Total _____ **3** _____ **\$ 913.00**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

3/3/2016	SD	Review and respond to numerous emails from Darrel Saucedo re: unpaid invoices to subcontractors	0.2	347/hr	69.40
3/3/2016	SD	Review email from Chuck Yocum, general contractor; review attached documents regarding performance bond; numerous follow-up emails regarding request to exonerate bond	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/5/2016	SD	Review and respond to email from Richard Mayer re: payment of outstanding invoices	0.1	347/hr	34.70
3/9/2016	SD	Follow-up discussion/emails with Richard Meyer re: status of payment of outstanding invoices	0.2	347/hr	69.40
Administration: General Estate Operations					
Development Issues Sub-Total			0.8		\$ 277.60

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT ACTIVITIES

3/1/2016	SD	Review and respond to email from construction lender regarding the status of the property	0.1	347/hr	34.70
3/1/2016	SD	Coordinate renewal of insurance on property with insurance agent; complete numerous forms	0.4	347/hr	138.80
3/30/2016	SD	Numerous females and discussions with receiver's insurance agent regarding renewal of insurance for the property	0.5	347/hr	173.50
Administration: General Estate Operations					
Property Management Activities Sub-Total			1		\$ 347.00

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/2/2016	DM	Incoming call from Ismael Reyes of IRC Plumbing re: unpaid invoice.	0.2	75/hr	15.00
3/3/2016	DM	Review and respond to email from Ismael Reyes of IRC Plumbing; forward to accounting and to receiver administrator to add to creditor database.	0.2	75/hr	15.00
3/3/2016	DM	Prepare Statement of Information Form LLC-12 for receiver's review and execution.	0.4	75/hr	30.00
3/11/2016	DM	Serve Form 56 on additional taxing agencies.	0.3	75/hr	22.50
3/14/2016	SB	Review invoices and check copies received from Richard Mayer, Alert One, Inc. Add up all copies of checks (create Excel spreadsheet.) Outgoing call to Integrative Power & Lighting, left message. Request copies of cancelled checks and further back-up from Mayer.	0.8	275/hr	220.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/15/2016	SB	Email exchange with Richard Mayer re further backup for invoices.	0.2	275/hr	55.00
3/16/2016	SB	Send email to Josh Del Castillo with insurance information for Fontana.	0.1	275/hr	27.50
3/16/2016	SB	Incoming call from Jeff from Integrating Lighting and Power, discuss invoice to Alert One, send email requesting time sheet backup for labor hours.	0.2	275/hr	55.00
3/17/2016	SB	Email exchange with Mary Ellen Basuto re Alert One Invoices	0.3	275/hr	82.50
3/22/2016	SB	Email broker opinion of value for Fontana to Del Castillo.	0.1	275/hr	27.50
3/23/2016	DM	Discussion with Eugene Maze re: scheduling an in person meeting with Receiver; email Receiver re: same.	0.2	75/hr	15.00
3/25/2016	CA	Scan unpaid invoices and save in due diligence folder; copy paid invoices and save in due diligence folder.	0.5	75/hr	37.50
3/25/2016	DM	Assist with compiling invoices for due diligence mechanic's liens	0.2	75/hr	15.00
3/25/2016	CA	Create reports of paid and unpaid invoices to date for Fontana property and send to S. Bates.	0.1	75/hr	7.50
3/28/2016	CA	Create Voucher Report of open vouchers in accounts payable to replace AP Aged Trial Balance to reflect unpaid invoices for property.	0.1	75/hr	7.50
3/29/2016	CA	Confirm property taxes due are current, up-to-date, and entered in accounts payable.	0.1	75/hr	7.50
3/30/2016	DM	Email discussions with Receiver and Ilene Saunders of Farmers Insurance re: fire insurance on Fontana.	0.4	75/hr	30.00
3/30/2016	CA	Confirm liability insurance paid on 1/25/16, send copy of check to receiver and D. Mattoon.	0.1	75/hr	7.50
3/31/2016	DM	Review and respond to email from Ilene Saunders of Farmers Insurance re: providing photos of project; email appraisal.	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total _____ **4.7** _____ **\$ 692.50**

FINANCIAL: ACCOUNTING/AUDITING

3/10/2016	CA	Enter accounts payable.	0.3	75/hr	22.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/16/2016	CA	Enter AP for LLC Statement of Information Filing and Copy fees.	0.1	75/hr	7.50
3/22/2016	CA	Enter accounts payable for fence rental; call vendor to request W9; adjust vendor information and add W9 to database; enter 2015-16 secured property taxes in accounts payable for Healthpro Capitals Partners LLC.	0.5	75/hr	37.50
3/23/2016	CA	Process accounts payable and issue checks for Statement of Information Filing fees, fence rental invoices, etc.	0.1	75/hr	7.50
3/24/2016	CA	Continue processing AP from 3/23/16; scan/save, file, and mail checks.	0.2	75/hr	15.00
3/29/2016	AD	Continue to prepare and process Dec-Mar accounting reports for all locations; review and process Dec thru Mar interim reports for all locations. Forward to Kenyon, Sarah and Steve for their review and comments.	3.0	165/hr	495.00
Financial: Accounting/Auditing Sub-Total			4.2		\$ 585.00

FINANCIAL: FORENSIC ACCOUNTING

3/1/2016	RL	Edit draft report: update list of disbursements to individuals from Suncor Fontana Citizens Business Bank 2709	0.6	315/hr	189.00
3/1/2016	RL	Edit draft report: update Exhibit 6 - Healthpro Capital Partners.	0.9	315/hr	283.50
3/3/2016	SD	Review document production from GBC Bank	0.2	347/hr	69.40
3/9/2016	RL	Prepared summary waterfall chart of uses of investor funds (Fontana).	0.8	315/hr	252.00
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, including inter company transfers (Fontana).	0.6	315/hr	189.00
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, excluding inter company transfers (Fontana).	0.9	315/hr	283.50
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (25-48 of 189).	0.9	310/hr	279.00
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Start on 1 of 189 pages. Credit transactions only. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (1-24 of 189).	1.1	310/hr	341.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (75-101 of 189).	0.9	310/hr	279.00
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (49-74 of 189).	1.1	310/hr	341.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (144-168 of 189).	0.8	310/hr	248.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (126-143 of 189).	1.1	310/hr	341.00
3/22/2016	RL	Prepare information for draft report: prepare sources and uses of investor funds for Suncor Fontana.	0.9	315/hr	283.50
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (102-125 of 189).	1.1	310/hr	341.00
3/22/2016	RL	Prepare information for a draft report: prepare summary of sources and uses of investor funds for Suncor Fontana.	0.6	315/hr	189.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in QuickBooks. Finish all 189 pages. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709. Generate final spreadsheet for file for questions that require more information (169-189).	0.9	310/hr	279.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (22-40 of 469).	0.9	310/hr	279.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (41-60 of 469).	1.1	310/hr	341.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (1-21 of 469).	0.9	310/hr	279.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (61-80 of 469).	1.1	310/hr	341.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (133-153 of 469).	1.1	310/hr	341.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (120-132 of 469).	1.1	310/hr	341.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (101-119 of 469).	1.1	310/hr	341.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (81-100 of 469).	0.8	310/hr	248.00
3/24/2016	RL	Review and analyze document production from Celtic Bank: loan documents (Healthpro Capital Partners, LLC, Suncor Care, Inc.).	2.1	315/hr	661.50
3/24/2016	RL	Review and analyze document production from Celtic Bank: SBA loan documents (Healthpro Capital Partners, LLC, Suncor Care, Inc.).	1.9	315/hr	598.50
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (178-198 of 469).	1.1	310/hr	341.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (226-253 of 469).	0.9	310/hr	279.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (199-225 of 469).	0.9	310/hr	279.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to QuickBooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (154-177 of 469).	1.1	310/hr	341.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (290-291 of 469).	1.1	310/hr	341.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (254-277 of 469).	0.9	310/hr	279.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (278-290 of 469).	0.9	310/hr	279.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (291-292 of 469).	1.1	310/hr	341.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (295-296 of 469).	1.0	310/hr	310.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (294-295 of 469).	1.1	310/hr	341.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (293-294 of 469).	1.0	310/hr	310.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (292-293 of 469).	0.9	310/hr	279.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (296-297 of 469).	1.0	310/hr	310.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (297-298 of 469).	1.0	310/hr	310.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (298-299 of 469).	1.1	310/hr	341.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (299-300 of 469).	0.9	310/hr	279.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (301-302 of 469).	0.9	310/hr	279.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (302-303 of 469).	0.9	310/hr	279.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (303-304 of 469).	1.1	310/hr	341.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to QuickBooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (300-301 of 469).	1.1	310/hr	341.00
3/31/2016	RL	Review and analyze additional document production from City National Bank for Orange Community Escrow (Suncor Fontana, Suncor Hesperia).	0.9	315/hr	283.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/31/2016	RL	Review and analyze additional document production from Bank of America account 2594 (Healthpro Capital Partners).	1.2	315/hr	378.00
3/31/2016	RL	Review and analyze additional document production from Celtic Bank (Healthpro Capital Partners).	0.8	315/hr	252.00
3/31/2016	RL	Prepared source of funds in Healthpro Capital Partners Bank of America account 2594.	0.7	315/hr	220.50
Financial: Forensic Accounting Sub-Total			49.1		\$ 15,292.90

FINANCIAL: VALUATION

3/9/2016	SD	Discussion with John Scruggs re: potential buyers for Lynwood and Fontana	0.3	347/hr	104.10
Financial: Valuation Sub-Total			0.3		\$ 104.10

LEGAL: ASSET ANALYSIS AND RECOVERY

3/4/2016	SD	Discuss legal issues with receivers counsel regarding construction lender counsel Eric Dean, Esq. and his approach to the matter; review follow-up email exchange between counsel	0.3	347/hr	104.10
3/5/2016	SD	Discuss status of ongoing but stayed litigation with prior contractors with receivers counsel to discuss the value of such litigation	0.1	347/hr	34.70
3/7/2016	SD	Review email from receivers counsel; review attached subpoena to Celtic Bank	0.1	347/hr	34.70
3/9/2016	SD	Review and discuss follow-up email from Joshua Del Castillo to lender's counsel, Eric Dean regarding status of property, access to property by lender and request for documents	0.2	347/hr	69.40
3/16/2016	SD	Review email correspondence between receiver's counsel and Celtic bank counsel regarding asset disposition issues for the Fontana property	0.1	347/hr	34.70
3/17/2016	SD	Provide numerous documents to counsel regarding potential dispute with Celtic Bank resulting from email exchange from Eric Dean, Esq.	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/21/2016	SD	Reader review draft email from Joshua del Castillo, Esq. to Eric Dean, Esq. re: dispute regarding Celtic Bank; discuss legal strategy	0.3	347/hr	104.10
Legal: Asset Analysis and Recovery Sub-Total			1.4		\$ 485.80

LEGAL: ASSET DISPOSITION

3/9/2016	SB	Add property information to Hightail Space, send link to John Scruggs.	0.2	275/hr	55.00
3/16/2016	SD	Review follow-up email exchange between Eric Dean, Esq. and Joshua del Castillo, Esq. re: Suncor Fontana, SBA, Subpoena and asset preservation expenses; follow-up discussion with receivers counsel to obtain legal advice	0.5	347/hr	173.50
3/24/2016	SD	Discussion with Matt Sullivan with Lee and Associates, brokerage firm regarding contents of listing agreement for all properties	0.3	347/hr	104.10
3/25/2016	SD	Discussion with Jared Bonnell re: status of offer	0.2	347/hr	69.40
3/28/2016	SD	Review email exchanged between receiver's counsel in lender's counsel regarding loan balance	0.1	347/hr	34.70
Legal: Asset Disposition Sub-Total			1.3		\$ 436.70

LEGAL: CLAIMS ADMINISTRATION AND OBJECTIONS

3/4/2016	SB	Draft and send letter to Prolien Services and Independent Solutions re Notice of Appointment of Receiver with copy of order appointing and mechanics lien, update creditor service list.	0.5	275/hr	137.50
Legal: Claims Administration and Objections Sub-Total			0.5		\$ 137.50

LITIGATION: ASSET RECOVERY

3/25/2016	SD	Review draft ex parte application re: OSC Contempt against Celtic Bank	1.0	347/hr	347.00
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/31/2016	SD	Review draft Celtic Bank ex parte pleadings re: OSC/Contempt, declaration of receiver and proposed order; follow-up discussion with receiver's counsel	0.7	347/hr	242.90
Litigation: Asset Recovery Sub-Total			1.7		\$ 589.90

LITIGATION: OTHER

3/14/2016	SD	Review email correspondence between receiver's counsel and Mr. Picozzi re: Silbermann litigation	0.1	347/hr	34.70
Litigation: Other Sub-Total			0.1		\$ 34.70

For professional services rendered:..... \$19,896.70

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$19,896.70
Expenses:	\$.00
Total Due:	\$19,896.70

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	3.0	165.00	\$495.00
Carolina Aguirre	2.2	75.00	\$165.00
Desiree Mattoon	2.1	75.00	\$157.50
Richard Lieu	12.9	315.00	\$4,063.50
Roy Woo	36.0	310.00	\$11,160.00
Sarah Bates	3.8	275.00	\$1,045.00
Steve Donell	8.1	347.00	\$2,810.70

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	3.0	\$913.00	4.6%
Administration: General Estate Operations - Development Issues	.8	\$277.60	1.4%
Administration: General Estate Operations - Property Management Activities	1.0	\$347.00	1.7%
Administration: Receivership Estate Operations	4.7	\$692.50	3.5%
Financial: Accounting/Auditing	4.2	\$585.00	2.9%
Financial: Forensic Accounting	49.1	\$15,292.90	76.9%
Financial: Valuation	.3	\$104.10	0.5%
Legal: Asset Analysis and Recovery	1.4	\$485.80	2.4%
Legal: Asset Disposition	1.3	\$436.70	2.2%
Legal: Claims Administration and Objections	.5	\$137.50	0.7%
Litigation: Asset Recovery	1.7	\$589.90	3%
Litigation: Other	.1	\$34.70	0.2%
TOTAL PROFESSIONAL FEES:	68.1	\$19,896.70	
EXPENSES:		\$.00	
TOTAL DUE:		\$19,896.70	

Suncor Hesperia Invoices



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Internal Code: 1992 Hesperia

February 5, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/11/2015	SD	Numerous emails to and from defendant's counsel regarding general estate issues related to the Hesperia property	0.3	347/hr	104.10
12/13/2015	SD	Provide Joshua del Castillo with update status report regarding the property, entitlements, development issues and emergency conditions existing at the property; numerous follow-up emails	0.1	347/hr	34.70
12/15/2015	SD	Email discussion with Dr. Vangala re: retaining wall issues	0.1	347/hr	34.70
12/15/2015	SD	Discussion with Mayor of Hesperia re: status of retaining wall issues	0.4	347/hr	138.80
12/15/2015	SB	Research companies that provide hillside stabilization services, send information to Receiver via email.	0.3	275/hr	82.50
12/15/2015	SD	Numerous emails/discussions with Joshua del Castillo, Esq. re: initial case status, Hesperia emergency situation	0.5	347/hr	173.50
12/15/2015	SD	Discussion with Hesperia adjacent property owner re: retaining wall issue	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/16/2015	SD	Conference call with Receiver's team, Defendant's team and Receiver's counsel re: Fontana and Hesperia general issues, funding of development projects and Fontana litigation	0.8	347/hr	277.60
12/17/2015	SD	Follow-up discussion with Weinstein construction re: proposal to stabilize hillside	0.1	347/hr	34.70
12/17/2015	SD	Incoming call from Mark Brown, fire sprinkler consultant re: Hesperia	0.3	347/hr	104.10
12/18/2015	TD	Called Ben Cooley of Cooley Construction to discuss securing the hillside site at the Hesperia location.	0.3	275/hr	82.50
12/21/2015	SD	Incoming call from City of Hesperia, Mike Hearn re: status of job site	0.4	347/hr	138.80
12/22/2015	SD	Discussion with adjacent property owner (of Hesperia) re: fire road access, potential daily fines	0.4	347/hr	138.80
12/22/2015	SD	Discussion with Joshua del Castillo, Esq. re: updates on Hesperia, Fontana and Dr. Yang's funding issues	0.2	347/hr	69.40
12/22/2015	SD	Numerous discussions with Grant Keary re: status of turnover of funds held in escrow for the benefit of Suncor Hesperia LLC in the amount of \$1,416,030	0.3	347/hr	104.10
12/22/2015	SD	Follow-up discussion with lender's counsel and receivers counsel regarding funds held at GBC bank	0.1	347/hr	34.70
12/28/2015	SD	Incoming call Eric Dunn, City Attorney, City of Hesperia - discuss overall status of the hillside, fire access road, status of receivership	0.6	347/hr	208.20
12/28/2015	SD	Discussion with Brian Lucas re: Hesperia and Fontana - status of draw #6, meeting with City of Hesperia re: emergency repairs, overall status of receivership assets	0.6	347/hr	208.20
12/29/2015	SD	Discussion with SoCal Industries , Fence Rental, re: receivership and payment of invoices	0.1	347/hr	34.70
12/29/2015	SD	Review TGA Engineering Storm Water Pollution Prevention Plan prepared by TGA; discuss Plan with GGA (Justo Acosta)	0.5	347/hr	173.50
12/30/2015	SD	Discussion with Gio Nanci re: payment of invoices; explain Claims Process for all creditors	0.1	347/hr	34.70
Administration: General Estate Operations Sub-Total			6.8		\$ 2,316.40

Hours Rate Amount

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

12/30/2015	SD	Review purchase escrow documents provided by Orange Escrow for the property	0.2	347/hr	69.40
12/30/2015	SD	Review purchase escrow documents provided by Orange Escrow for the property	0.2	347/hr	69.40

Administration: General Estate Operations - Development Issues Sub-Total 0.4 \$ 138.80

ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENT ISSUES

12/14/2015	SD	Initial email/discussion with Dr. Vangala, adjacent property owner re: issues, problems and concerns re: status of property and dangerous conditions	0.4	347/hr	138.80
12/14/2015	SD	Review email from Claudia Kano and attached wall building plans for Hesperia	0.3	347/hr	104.10
12/14/2015	SD	Review conditional use permit and SWPPP permit documents provided by Claudia Kano	0.4	347/hr	138.80
12/15/2015	SD	Forward numerous property related documents to Weinstein construction in order to obtain a bid to stabilize the slope	0.2	347/hr	69.40
12/15/2015	SD	Call numerous slope erosion control contractors to attempt to obtain bids for slope stabilization services	0.5	347/hr	173.50
12/15/2015	SD	Review and respond to email from Dwaine Latimer of the City of Hesperia re: status of storm water remediation permits and overall project status	0.1	347/hr	34.70
12/15/2015	SD	Review email from Fred Voigtman, Esq. and attachments containing numerous construction related documents subscription agreements - hundreds of pages of documents	0.7	347/hr	242.90
12/24/2015	SD	Discussion, numerous follow-up emails with Giovanni Nanci of B&T Works, Inc. re: being prime contractor and permit holder for property; overall status of property and receivership	0.4	347/hr	138.80
12/29/2015	SD	Numerous discussions with Justo Acosta, Civil Engineer re: plans, status of construction at property	0.2	347/hr	69.40
12/29/2015	SD	Review and respond to email from David Ennis of Southwest Concrete Products dba Calportland Co. re: status of receivership, unpaid invoices	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/29/2015	SD	Review proposal to construct block wall from Gio Nanci of B&T Works, Inc.	0.1	347/hr	34.70
12/30/2015	SD	Coordinate with Eric Dunn, Esq. re: property inspection with City of Hesperia	0.1	347/hr	34.70
12/30/2015	SD	Follow up discussion with Justo Acosta, Civil Engineer re: SWPPP Plan, NOI/WDID number, general development/entitlement issues	0.2	347/hr	69.40
12/31/2015	SD	Review proposal from Gio Nanci, contractor re: water line repairs to comply with Fire Dept. regulations; follow up discussion with counsel - cost is over \$80,000	0.2	347/hr	69.40

Administration: General Estate Operations - Entitlement Issues Sub-Total _ **3.9** _____ **\$ 1,353.30**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT /OPERATIONS ISSUES

12/18/2015	SD	Review notice from city of Hesperia regarding meter reading for utility meter; advise city of appointment of receiver	0.1	347/hr	34.70
12/19/2015	SD	Review insurance documents provided by the defendant for the property	0.1	347/hr	34.70
12/22/2015	SD	Review preliminary title report prepared by Fidelity National title company – Hesperia	0.2	347/hr	69.40
12/22/2015	SD	Email discussion with Mike Hearn of the City of Hesperia Re: status of receivership, status of property and unsafe conditions	0.1	347/hr	34.70
12/22/2015	SD	Discussion with Colleen Godfrey of the City of Hesperia regarding permit fees	0.1	347/hr	34.70
12/22/2015	SD	Numerous follow-up discussions with Dr. Vangala, adjacent property owner regarding site issues and impacts on his property	0.2	347/hr	69.40
12/23/2015	SD	Email discussion with Weiland-Davco re: property condition at Hesperia and need for assistance by consultant	0.1	347/hr	34.70
12/23/2015	SD	Numerous emails and phone calls regarding aboveground fire sprinkler lines; potential violations by fire department; potential violations by city of Hesperia; concerns of adjacent property owner regarding safety issues and use of property and lack of access road; follow-up discussion with receivers counsel	0.6	347/hr	208.20

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/23/2015	SD	Provide numerous documents to defendant's attorney regarding the condition of the Hesperia property	0.1	347/hr	34.70
12/28/2015	SD	Follow-up email discussion with Justin Park of Weiland-Davco re: potentially dangerous conditions at property	0.1	347/hr	34.70
12/28/2015	SD	Review status report from Brian Lucas re: his site inspection	0.1	347/hr	34.70
12/29/2015	SD	Review, analysis and research re: Block Wall, access road, permits	0.3	347/hr	104.10
12/29/2015	SD	Discussion with Brian Lucas re: his call from the Mayor of Hesperia re: property condition	0.1	347/hr	34.70
12/29/2015	SD	Incoming call from Eric Dunn, Esq. City Attorney for the City of Hesperia to discuss the receivership, status of repairs, condition of property, permits, condition of slope, access road, above ground pipes subject to freezing; impacts to adjacent assisted living facility; provide Initial Receiver's Report	0.5	347/hr	173.50
12/30/2015	SD	Follow up emails with Gio Nanci re: condition of dirt/wrapping insulation around pipes; general property information	0.1	347/hr	34.70
12/31/2015	SD	Follow up coordination with counsel re: meeting with City of Hesperia and contractors at site in Hesperia	0.1	347/hr	34.70
Administration: General Estate Operations - Property Management /Operations Issues Sub-Total			2.9		\$ 1,006.30

ADMINISTRATION: INVESTOR RELATIONS

12/18/2015	SD	Review email from Fred Voigtmann re: US immigration request for evidence "RFE" ; review attached Hesperia escrow agreement, private placement agreement, operating agreement, subscription agreement, immigration investor program notice of action document, additional immigration investor documents; follow-up discussion with receiver's counsel	1.3	347/hr	451.10
12/19/2015	SD	Follow-up email discussion with Fred Voigtmann, Esq. re: immigration – EB5 Documents	0.1	347/hr	34.70
12/21/2015	SD	Review email from Joshua del Castillo to Fred Voigtmann re: either conversation involving status of receivership; follow-up discussion with counsel	0.1	347/hr	34.70

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Administration: Investor Relations Sub-Total	1.5		\$ 520.50

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

12/10/2015	SD	Meeting with Claudia Kano; inspect property; meeting with City of Hesperia	2.4	347/hr	832.80
12/14/2015	JD	Travel with Receiver to Hesperia to make property inspection; travel to Fontana to make property inspection; attend meetings with Rick Mayer, Robert Yang and Claudia Kano.	2.0	275/hr	550.00
12/14/2015	SD	Discussion with Mike Hearn, City of Hesperia re: emergency repairs needed at the property	0.4	347/hr	138.80
12/18/2015	TD	Email Dwaine Latimer with the City of Hesperia to request contractor names in order to secure the hillside at the Hesperia location.	0.2	275/hr	55.00
12/21/2015	DM	Finalize Form 56 for Hesperia and Lynwood; prepare addendum; prepare service list, execute proof of service and serve via US mail on taxing agencies.	0.8	75/hr	60.00
12/21/2015	DM	Send email and attachments to Brian Lucas of Wieland-Davco via Hightail.com.	0.2	75/hr	15.00
12/22/2015	AD	Open bank account, provide bank Order and EIN, process signature cards and documents, forward to bank to process.	0.3	165/hr	49.50
12/22/2015	DM	Download and email to Josh Del Castillo, Esq. of Allen Matkins photos of Suncor Hesperia.	0.1	75/hr	7.50
12/28/2015	AD	Email wiring instructions to Josh Del Castillo and Steve per their request.	0.1	165/hr	16.50
12/29/2015	TD	Send follow up email to Ben Cooley to get bid to stabilize the hillside at the Hesperia property.	0.1	275/hr	27.50
12/30/2015	DM	Send email and relating documents from escrow to Joshua del Castillo, Esq., Zachary Carlyle and Mark Hiraide, Esq.	0.2	75/hr	15.00
12/30/2015	DM	Review and respond to email from Receiver re: changing the mailing address with the county tax assessor's office	0.1	75/hr	7.50
12/30/2015	DM	Review emails from defendant and receiver re: insurance; determine that there is no insurance for Hesperia; email receiver and receiver administrators re: same.	0.2	75/hr	15.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/30/2015	DM	Review and respond to email from receiver re: Tax Id and IRS From 56 for Suncor Hesperia.	0.1	75/hr	7.50

Administration: Receivership Estate Operations Sub-Total _____ **7.2** _____ **\$ 1,797.60**

LEGAL: ASSET ANALYSIS AND RECOVERY

12/21/2015	SD	Numerous discussions with Curtis Jung, Esq. re: funds held by GBC international bank; bank's position that it will not turn over funds	0.5	347/hr	173.50
12/21/2015	SD	Provide GBC bank with order appointing receiver; follow-up email discussion from lender – being referred to outside counsel	0.1	347/hr	34.70
12/23/2015	SD	Email correspondence with receiver's counsel regarding GBC international banks position that it will not turn over funds; follow-up discussion	0.1	347/hr	34.70
12/23/2015	SD	Review December 23, 2015 letter from receiver's counsel to Curtis Jung, Esq. re: funds held by his client GBC international bank; follow-up discussion with receiver's counsel	0.1	347/hr	34.70
12/26/2015	SD	Email discussion with counsel regarding legal strategy regarding GBC international bank holding funds of Hesperia investors	0.1	347/hr	34.70
12/28/2015	SD	Review 12.28.15 letter to Joshua del Castillo, Esq. from Curtis Jung, Esq. re: GBC International's position re: funds held by the bank; follow up discussion with counsel	0.1	347/hr	34.70
12/28/2015	SD	Review follow-up email exchange between Joshua del Castillo and Curtis Jung re: turnover of funds by GBC International Bank	0.1	347/hr	34.70
12/29/2015	SD	Review email from Joshua del Castillo to Mark Hiraide, Esq. re: status of GBC Bank holding funds and lack of turnover of funds; follow up emails	0.1	347/hr	34.70
12/31/2015	SD	Discuss legal strategy with counsel re: GBC Bank and recovery of funds being held	0.1	347/hr	34.70

Legal: Asset Analysis and Recovery Sub-Total _____ **1.3** _____ **\$ 451.10**

Hours **Rate** **Amount**

LEGAL: ASSET DISPOSITION

12/21/2015	SD	Discussion with Dr. Vangala re: his interest in purchasing the property	0.3	347/hr	104.10
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Legal: Asset Disposition Sub-Total _____ **0.3** _____ **\$ 104.10**

LEGAL: BUSINESS OPERATIONS

12/30/2015	SD	Email exchange with Richard Malone, Esq. re: verification of 1st deed of trust on property	0.1	347/hr	34.70
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Legal: Business Operations Sub-Total _____ **0.1** _____ **\$ 34.70**

FINANCIAL: FORENSIC ACCOUNTING

12/29/2015	RL	Prepared summary of disbursements for Suncor Hesperia May-Aug 2013.	2.3	315/hr	724.50
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12/29/2015	SB	Review emails from Jeff Brandlin and James Donell. Review turnover documents for bank statement/backup of Citizens account for Hesperia. Send response to email.	0.3	275/hr	82.50
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12/29/2015	RW	Received instructions from Richard Lieu to redirect attention to Citizens Business Bank Account - Suncor Hesperia. Reconcile and General Journal Review for information on Citizens Business Bank Account - 2764 - Suncor Hesperia. Pull expense-specific information from the bank statements and general journals from 01-17-13 to 06-30-13 and add data to QuickBooks.	4.5	310/hr	1,395.00
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12/30/2015	SD	Review preliminary forensic analysis of Suncor Hesperia receipts/disbursements prepared by Richard Lieu, CPA; discuss numerous findings	0.5	347/hr	173.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/30/2015	RW	Reconcile and Review General Journal for information on Citizens Business Bank Account - 2764 - Suncor Hesperia. Continue to review month to month. Review and itemize items that cannot be reconciled. Had to review previous years' records because common expenses were classified incorrectly between real estate expense and fixed assets. Finished up to April 2014 as I focused attention on several Charts of Accounts that seem to be the areas where there are no details of expenses.	2.5	310/hr	775.00
12/30/2015	RW	Reconcile and General Journal Review for information on Citizens Business Bank Account - 2764 - Suncor Hesperia. Pull Specific information from the bank statements and general journals from 07-01-13 to 09-30-13. Identified several open unexplained expense accounts and exported data to Excel.	6.0	310/hr	1,860.00

Financial: Forensic Accounting Sub-Total _____ **16.1** _____ **\$ 5,010.50**

For professional services rendered: \$12,733.30

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$12,733.30
Expenses:	\$.00
Total Due:	\$12,733.30

**TIMEKEEPER SUMMARY:
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.4	165.00	\$66.00
Desiree Mattoon	1.7	75.00	\$127.50
James H. Donell	2.0	275.00	\$550.00
Richard Lieu	2.3	315.00	\$724.50
Roy Woo	13.0	310.00	\$4,030.00
Sarah Bates	.6	275.00	\$165.00
Steve Donell	19.9	347.00	\$6,905.30
Todd Donell	.6	275.00	\$165.00

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	6.8	\$2,316.40	18.2%
Administration: General Estate Operations - Development Issues	.4	\$138.80	1.1%
Administration: General Estate Operations - Entitlement Issues	3.9	\$1,353.30	10.6%
Administration: General Estate Operations - Property Management /Operations Issues	2.9	\$1,006.30	7.9%
Administration: Investor Relations	1.5	\$520.50	4.1%
Administration: Receivership Estate Operations	7.2	\$1,797.60	14.1%
Legal: Asset Analysis and Recovery	1.3	\$451.10	3.5%
Legal: Asset Disposition	.3	\$104.10	0.8%
Legal: Business Operations	.1	\$34.70	0.3%
Financial: Forensic Accounting	16.1	\$5,010.50	39.3%
TOTAL PROFESSIONAL FEES:	40.5	\$12,733.30	
EXPENSES:		\$.00	
TOTAL DUE:		\$12,733.30	



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Invoice submitted to:
SEC vs. Suncor LLC
Suncor Hesperia, LLC
Internal Code: 1992

April 8, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/4/2016	SD	Meeting with City Attorney for City of Hesperia, City of Hesperia representatives, adjacent property owner, receiver's counsel and contractors to discuss emergency grading issues, overall status of receivership, perform inspection of property, disposition plan of property and status of building permits	4.0	347/hr	1,388.00
1/4/2016	SD	Meeting with Civil Engineer and Wieland-Davco re: Hesperia; prep meeting for conference call with construction lender	1.0	347/hr	347.00
1/12/2016	SD	Review and respond to email from Dr. Vangala re: status of repairs to property	0.1	347/hr	34.70
1/12/2016	SD	Review and approve final application for insurance for the property; execute documents as needed pursuant to instructions by insurance broker	0.2	347/hr	69.40
1/26/2016	TD	Called Josh Del Castillo regarding proposal to remove dirt from adjacent property owner's property.	0.3	275/hr	82.50
1/26/2016	TD	Email Dr. Vangala to confirm if the dirt mounds are affecting his business.	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/26/2016	TD	Called Justin Park of Wieland Builders to discuss removal of dirt from adjacent property owner's land.	0.2	275/hr	55.00

Administration: General Estate Operations Sub-Total _____ **6** _____ **\$ 2,031.60**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

1/6/2016	SD	Review email from CW Soils; review five attached invoices	0.2	347/hr	69.40
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Administration: General Estate Operations - Development Issues Sub-Total **0.2** _____ **\$ 69.40**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENT ISSUES

1/4/2016	SD	Review plans for retaining wall provided by the civil engineer	0.3	347/hr	104.10
1/5/2016	SD	Review and respond to numerous emails from Justin Park of Weiland re: status of property and remedial action to be taken regarding safety issues	0.2	347/hr	69.40
1/11/2016	SD	Discuss requirements to create and implement a new SWPPP program per state of California and city of Hesperia requirements with Weiland	0.3	347/hr	104.10
1/11/2016	SD	Review January 6, 2016 proposal from TGA Engineering re: proposal to perform additional grading on site	0.3	347/hr	104.10
1/14/2016	SD	Discussion with Justin Park of Weiland-Davco re: construction issues at site	0.2	347/hr	69.40
1/16/2016	SD	Review and respond to inquiry from civil engineer regarding further grading projects and proposals	0.1	347/hr	34.70
1/19/2016	SD	Conference call with title, escrow, buyer's broker re: changing escrow and title and status of entitlements	0.4	347/hr	138.80
1/22/2016	SD	Review January 22, 2016 letter from the General Counsel of Vanir Construction Management Inc. regarding debt obligation of Suncor Hesperia; review attached contract and invoice; provide order appointing receiver and advise of receivership status	0.4	347/hr	138.80

Administration: General Estate Operations - Entitlement Issues Sub-Total **2.2** _____ **\$ 763.40**

Hours Rate Amount

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT /OPERATIONS ISSUES

1/5/2016	SD	Review and respond to email regarding the Hesperia water district meter read issues	0.1	347/hr	34.70
1/14/2016	SD	Review and respond to numerous questions from insurance broker regarding insurance application for the property	0.2	347/hr	69.40
1/18/2016	SD	Provide Joshua del Castillo with documentation regarding the cost of completion of the retaining wall	0.2	347/hr	69.40
1/22/2016	SD	Email exchange with Dr. Vangala re: status of receivership, repairs to property, development status	0.1	347/hr	34.70
1/23/2016	SD	Discussion with contractor regarding obtaining estimate to perform repairs on property per request of adjacent property owner; provide email update to adjacent property owner regarding status of removal of dirt per his request	0.2	347/hr	69.40

Administration: General Estate Operations - Property Management /Operations Issues Sub-Total 0.8
\$ 277.60

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/4/2016	DM	Review email from Gio Nanci and receiver re: insurance certificate; review certificate and request changes.	0.2	75/hr	15.00
1/4/2016	AD	Record funds received from tax assessor re tax refund.	0.1	165/hr	16.50
1/4/2016	AD	Record funds received from Citizens Business Bank, Hesperia bank account.	0.1	165/hr	16.50
1/5/2016	DM	multiple discussions with Laura Diaz of Hesperia Water District re: obtaining a meter read on the temporary hydrant and process of setting up a new account.	0.4	75/hr	30.00
1/6/2016	DM	Send email to City of Hesperia Water Department re: notice of appointment of receiver and request to change billing.	0.5	75/hr	37.50
1/7/2016	DM	Review email from Receiver re: liability insurance; email to Ilene Sanders of Farmers Insurance re: request for liability insurance for Hesperia.	0.4	75/hr	30.00
1/8/2016	DM	Review email from Ilene Sanders re: questions about property prior to quoting insurance; review turnover files from defendant for answers.	0.4	75/hr	30.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/8/2016	DM	Send email update to Ilene Sanders of Farmers re: Hesperia property.	0.1	75/hr	7.50
1/8/2016	DM	Send vendor requirements to Chad of CW Soils; update vendor database.	0.1	75/hr	7.50
1/12/2016	DM	Email to Jill Wyman of Hesperia Water District re: current bill and request for status on changing account into the name of the receivership estate.	0.1	75/hr	7.50
1/12/2016	DM	Download and save turnover documents produced by Orange Country Escrow.	0.2	75/hr	15.00
1/12/2016	DM	Outgoing call to Southwest Gas re: changing utilities in to the name of the receivership estate.	0.5	75/hr	37.50
1/12/2016	DM	Outgoing call Southern California Edison re: establishing new account; no account with Edison at this time	0.2	75/hr	15.00
1/12/2016	DM	Review liability insurance quote provided by Ilene Sanders of Farmers Insurance; forward to Receiver for review.	0.1	75/hr	7.50
1/12/2016	DM	Fax letter requesting So Cal Industries to change the mailing address to the Receiver's office.	0.3	75/hr	22.50
1/13/2016	AD	Record incoming wire from Orange community escrow.	0.1	165/hr	16.50
1/13/2016	DM	Discussion with the Franchise Tax Board re: confirmation of Secretary of State's entity number.	0.1	75/hr	7.50
1/14/2016	DM	Discussion with Ilene Sanders of Famers re: insurance application; email Receiver re: same; complete insurance application and email to Ilene of Farmers; give to accounting to process payment	0.5	75/hr	37.50
1/19/2016	SB	Revise addendum to vendor contract with TGA Engineering, Inc., insert necessary exhibits	0.2	275/hr	55.00
1/20/2016	DM	Save turnover documents in case file.	0.1	75/hr	7.50
1/20/2016	DM	Send preliminary title report and appraisals to John Scruggs of Newmark Grubb Knight Frank via Hightail.com	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total _____ **4.9** _____ **\$ 434.50**

FINANCIAL: ACCOUNTING/AUDITING

1/7/2016	CA	Enter accounts payable for CW Soils (old invoices and new).	0.3	75/hr	22.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/13/2016	CA	Call to Hesperia Water District to obtain service dates for current water bill and to obtain copy of water bill from 12/2/15 containing details of prior balance, enter accounts payable; call to vendor So Cal Industries to obtain W9, create new vendor file, enter accounts payable.	0.8	75/hr	60.00
1/14/2016	CA	Outgoing call to vendor So Cal Industries regarding unpaid invoices and current work performed; process accounts payable, issue checks, scan/file/mail.	0.4	75/hr	30.00
1/20/2016	CA	Process accounts payable, issue checks, scan/file/mail.	0.2	75/hr	15.00
1/25/2016	CA	Print, organize, and enter accounts payable for Hesperia property; e-mail vendor Vanir Construction to obtain W9 information (no response); call Vanir re same, left message; process AP, issue check, scan/file/mail.	0.7	75/hr	52.50
1/26/2016	CA	Enter accounts payable.	0.1	75/hr	7.50
Financial: Accounting/Auditing Sub-Total			2.5		\$ 187.50

FINANCIAL: FORENSIC ACCOUNTING

1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transactions 1/1/14 to 6/30/14.	1.7	310/hr	527.00
1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transaction 7/1/13 to 12/31/13.	1.9	310/hr	589.00
1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transactions 1/1/13 to 6/30/13.	1.1	310/hr	341.00
1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transactions 7/1/12 to 12/31/12.	1.6	310/hr	496.00
1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transactions 1/1/12 to 6/30/12.	1.3	310/hr	403.00
1/9/2016	RW	Reconcile and General Journal Review for information on Citizens Business Bank - 2764 - Suncor Hesperia Bank Account. Review and analyze transactions 7/1/14 to 12/31/14.	1.4	310/hr	434.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/18/2016	RW	Review and analyze transactions from Orange Community escrow 35163.	2.8	310/hr	868.00
1/19/2016	RW	Review and analyze transactions from Orange Community escrow 34914.	2.4	310/hr	744.00
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012 - 2015, Suncor Hesperia LLC (Citizens Business Bank account 2764)	1.0	315/hr	315.00

Financial: Forensic Accounting Sub-Total _____ **15.2** _____ **\$ 4,717.00**

LEGAL: ASSET ANALYSIS AND RECOVERY

1/4/2016	SD	Review email exchange between receiver's counsel and GBC bank's counsel regarding turnover of funds	0.1	347/hr	34.70
1/5/2016	SD	Review and respond to emails between receiver's counsel and city attorney for city of Hesperia re: property status and unsafe conditions - Request by city to perform repairs to the property; approve final version of access agreement	0.5	347/hr	173.50
1/12/2016	SD	Review letter sent to Escrow re: request for records - prepared by Receiver's counsel	0.2	347/hr	69.40

Legal: Asset Analysis and Recovery Sub-Total _____ **\$ 277.60**

For professional services rendered:..... \$8,758.60

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$8,758.60
Expenses:	\$.00
Total Due:	<u><u>\$8,758.60</u></u>

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.3	165.00	\$49.50
Carolina Aguirre	2.5	75.00	\$187.50
Desiree Mattoon	4.4	75.00	\$330.00
Richard Lieu	1.0	315.00	\$315.00
Roy Woo	14.2	310.00	\$4,402.00
Sarah Bates	.2	275.00	\$55.00
Steve Donell	9.3	347.00	\$3,227.10
Todd Donell	.7	275.00	\$192.50

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	6.0	\$2,031.60	23.2%
Administration: General Estate Operations - Development Issues	.2	\$69.40	0.8%
Administration: General Estate Operations - Entitlement Issues	2.2	\$763.40	8.7%
Administration: General Estate Operations - Property Management /Operations Issues	.8	\$277.60	3.2%
Administration: Receivership Estate Operations	4.9	\$434.50	5%
Financial: Accounting/Auditing	2.5	\$187.50	2.1%
Financial: Forensic Accounting	15.2	\$4,717.00	53.9%
Legal: Asset Analysis and Recovery	.8	\$277.60	3.2%
TOTAL PROFESSIONAL FEES:	32.6	\$8,758.60	
EXPENSES:		\$.00	
TOTAL DUE:		\$8,758.60	



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 Phone: (310) 207-8481 Fax: (310) 207-3483
 www.fedreceiver.com

Invoice submitted to:
 SEC vs. Suncor LLC
 Suncor Hesperia, LLC
 Internal Code: 1992

April 15, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
2/1/2016	SD	Review February 1, 2016 letter from receiver's counsel to S&J Supply Co, Inc. re: mechanics lien	0.1	347/hr	34.70
2/17/2016	SD	Review mechanics lien for property filed by S&J; discuss with counsel	0.1	347/hr	34.70
2/24/2016	SB	Review emails for attachments with property information per Receiver's instruction.	0.5	275/hr	137.50
Administration: General Estate Operations Sub-Total			0.7		\$ 206.90

ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENT ISSUES

2/1/2016	SD	Review April 22, 2015 letter from Daniel Gentile, Esq. to Claudia Kano re: Demand to perform repairs on the property; follow-up discussion with receiver's counsel	0.2	347/hr	69.40
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/8/2016	SD	Review and respond to email and attachments from Chad Welke, Geologist/Engineer re: status of payment of past due invoices and receivership estate	0.2	347/hr	69.40

Administration: General Estate Operations - Entitlement Issues Sub-Total 0.4 **\$ 138.80**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT /OPERATIONS ISSUES

2/1/2016	SD	Review and respond to email from Dr. Vangala, adjacent property owner, regarding request to perform repairs on the property	0.1	347/hr	34.70
2/10/2016	SD	Review and respond to email from Justo Acosta re: status of storm drainage plan as requested by city of Hesperia	0.2	347/hr	69.40

Administration: General Estate Operations - Property Management /Operations Issues Sub-Total 0.3 **\$ 104.10**

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/8/2016	DM	Send email to Ilene Sanders of Farmers Insurance re: changing endorsement to add owner of record on policy.	0.2	75/hr	15.00
2/19/2016	DM	Draft and mail letters re: Notice of Appointment of Receiver to S&J Supply Co, Building Industry Credit Association and B&T Works, Inc.	0.7	75/hr	52.50

Administration: Receivership Estate Operations Sub-Total 0.9 **\$ 67.50**

FINANCIAL: ACCOUNTING/AUDITING

2/8/2016	CA	Enter accounts payable, add vendor.	0.1	75/hr	7.50
2/10/2016	CA	Process AP, issue check to So Cal Industries, scan/file/mail; write/print letter to include with check requesting change of mailing address.	0.3	75/hr	22.50
2/17/2016	CA	Enter accounts payable for So Cal Industries and Hesperia Water district, give to S. Donell for approval; call to So Cal Industries for explanation of invoice and to obtain statement of other open invoices for the account;	0.3	75/hr	22.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/18/2016	CA	Verify invoices from Vanir Construction e-mailed from S. Donell have been entered in accounts payable, discuss whether to include contract amount of \$375,000; enter additional accounts payable to So Cal Industries for December 2015 fence rental; compare AP check register to Deposit Activity report for Hesperia account to ensure sufficient funds to issue checks; process AP, issue checks, scan/file/mail.	0.5	75/hr	37.50
Financial: Accounting/Auditing Sub-Total			1.2		\$ 90.00

FINANCIAL: FORENSIC ACCOUNTING

2/1/2016	RL	Inspected Orange Community Escrow statements for escrow 34452, 34914, 35009, and 35163.	1.3	315/hr	409.50
2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Suncor Hesperia LLC (Citizens Business Bank account 2764).	2.1	315/hr	661.50
2/18/2016	RL Ad	Update document tracker with documents received from Citizens Business Bank.	0.6	100/hr	60.00
2/19/2016	RL	Review and analyze Citizens Business Bank (CBB) account 2764 (Suncor Hesperia) transactions from CBB document production.	1.9	315/hr	598.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated matrix of intercompany transactions.	0.9	315/hr	283.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated flowchart of investor funds to escrow accounts and to defendant entities.	0.3	315/hr	94.50
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated write-up.	0.8	315/hr	252.00
2/22/2016	RL	Update draft report based on analysis of the Bank of the West and Citizens Business Bank document productions: updated summary of deposits and disbursements by account report table for Suncor Hesperia LLC (Citizens Business Bank account 2764).	2.0	315/hr	630.00
2/25/2016	RL	Prepare report exhibit: schedule of investor deposits for Suncor Hesperia.	0.6	315/hr	189.00

Hours Rate Amount

Financial: Forensic Accounting Sub-Total_____ \$ 3,178.50

For professional services rendered:..... \$3,785.80

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$3,785.80
Expenses:	\$.00
Total Due:	<u>\$3,785.80</u>

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Carolina Aguirre	1.2	75.00	\$90.00
Desiree Mattoon	.9	75.00	\$67.50
Richard Lieu	9.9	315.00	\$3,118.50
Richard Lieu, Admin	.6	100.00	\$60.00
Sarah Bates	.5	275.00	\$137.50
Steve Donell	.9	347.00	\$312.30

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	.7	\$206.90	5.5%
Administration: General Estate Operations - Entitlement Issues	.4	\$138.80	3.7%
Administration: General Estate Operations - Property Management /Operations Issues	.3	\$104.10	2.7%
Administration: Receivership Estate Operations	.9	\$67.50	1.8%
Financial: Accounting/Auditing	1.2	\$90.00	2.4%
Financial: Forensic Accounting	10.5	\$3,178.50	84%
TOTAL PROFESSIONAL FEES:	14.0	\$3,785.80	
EXPENSES:		\$.00	
TOTAL DUE:		\$3,785.80	



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Invoice submitted to:
SEC vs. Suncor LLC
Suncor Hesperia, LLC
Internal Code: 1992

May 31, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/2/2016	SD	Review and respond to email from Dr. Vangala re: status of receivership and potential property sale	0.1	347/hr	34.70
3/7/2016	SD	Review email exchange between receiver's counsel and Mengya Xu re: denial notice for the Suncor Hesperia project	0.1	347/hr	34.70
3/9/2016	SD	Review and respond to numerous emails from Dr. Vangala re: status property, potential sale and/or potential abandonment	0.2	347/hr	69.40
3/10/2016	SD	Review and respond to numerous follow-up emails from adjacent property owner, Dr. Vangala, re: case/sale status	0.2	347/hr	69.40
3/23/2016	SD	Review and respond to email from contractor Gio Nanci re: status of receivership/payment of invoices	0.1	347/hr	34.70
3/29/2016	SD	Review mechanic's lien documents regarding B&T Works	0.2	347/hr	69.40
3/30/2016	SB	Review files for plans for Hesperia, review and save plans for retaining wall emailed by Receiver.	0.4	275/hr	110.00
3/31/2016	SD	Meeting with Eugene Maze and Leonard Crites to discuss the debt on Hesperia and possible settlement	1.0	347/hr	347.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/31/2016	SB	Outgoing call to National Rentals re fence at Hesperia, discuss with Receiver.	0.3	275/hr	82.50

Administration: General Estate Operations Sub-Total _____ **2.6** _____ **\$ 851.80**

ADMINISTRATION: INVESTOR RELATIONS

3/21/2016	SD	Review email from Liu Xiawei, Esq. in China; review response by receiver's counsel regarding status of receivership	0.1	347/hr	34.70
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Administration: Investor Relations Sub-Total _____ **0.1** _____ **\$ 34.70**

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/3/2016	DM	Prepare Statement of Information Form LLC-12 for receiver's review and execution.	0.4	75/hr	30.00
3/11/2016	DM	Serve Form 56 on additional taxing agencies.	0.3	75/hr	22.50
3/25/2016	CA	Create reports of paid and unpaid invoices to date for Hesperia property and send to S. Bates.	0.1	75/hr	7.50
3/25/2016	DM	Assist with compiling invoices for due diligence and mechanic's liens	0.1	75/hr	7.50
3/28/2016	CA	Create voucher report to reflect unpaid invoices for Hesperia project; scan and save copies of unpaid invoices in folder for due diligence; copy check images/paid invoices into folder for due diligence.	0.3	75/hr	22.50
3/29/2016	CA	Create new voucher report to reflect defaulted property taxes; scan and save backup invoices in due diligence folder.	0.1	75/hr	7.50
3/29/2016	DM	Email exchange with Brian Landau of Singerlewak re: submitting Statement of Information	0.3	75/hr	22.50
3/29/2016	DM	Incoming call from Ralph Soto of Saunders Law Group re: submitting a claim for their client B&T Works; review email and attachment; forward to Sarah Bates, Receiver Administrator and save in case file.	0.3	75/hr	22.50
3/29/2016	CA	Save mechanics lien from B & T Works Inc. in due diligence folder.	0.1	75/hr	7.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/30/2016	DM	Send via Hightail the approved retaining wall plans for the Hesperia Site to Matthew Sullivan.	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total _____ **2.2** _____ **\$ 165.00**

FINANCIAL: ACCOUNTING/AUDITING

3/16/2016	CA	Enter AP for LLC Statement of Information Filing and Copy fees.	0.2	75/hr	15.00
3/22/2016	CA	Enter accounts payable for 2015-16 secured property taxes for both parcels.	0.3	75/hr	22.50
3/23/2016	CA	Process accounts payable and issue checks for Statement of Information Filing fees, etc.	0.1	75/hr	7.50
3/24/2016	CA	Continue processing AP from 3/23/16; scan/save and file checks.	0.1	75/hr	7.50
3/29/2016	CA	Discuss unpaid property taxes for two parcels in default with S. Bates; look up current amounts due for redemption of both parcels; enter 2013-14 and 2014-15 defaulted property taxes in AP for both parcels.	0.8	75/hr	60.00

Financial: Accounting/Auditing Sub-Total _____ **1.5** _____ **\$ 112.50**

FINANCIAL: FORENSIC ACCOUNTING

3/9/2016	RL	Prepared summary waterfall chart of uses of investor funds (Hesperia).	0.9	315/hr	283.50
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, including inter company transfers (Hesperia).	0.6	315/hr	189.00
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, excluding inter company transfers (Hesperia).	0.9	315/hr	283.50
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (75-101 of 189).	0.9	310/hr	279.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Start on 1 of 189 pages. Credit transactions only. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (1-24 of 189).	1.2	310/hr	372.00
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (49-74 of 189).	1.1	310/hr	341.00
3/21/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (25-48 of 189).	0.8	310/hr	248.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (126-143 of 189).	1.1	310/hr	341.00
3/22/2016	RL	Prepare information for draft report: prepare sources and uses of investor funds for Suncor Hesperia.	0.8	315/hr	252.00
3/22/2016	RL	Prepare information for a draft report: prepare summary of sources and uses of investor funds for Suncor Hesperia.	0.6	315/hr	189.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (144-168 of 189).	0.9	310/hr	279.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709 (102-125 of 189).	1.0	310/hr	310.00
3/22/2016	RW	Review and Analyze File CBB-E-0000001-0000127 and ID tag in Quickbooks. Finish all 189 pages. Citizens Business Bank Suncor Hesperia 2764 and Suncor Fontana 2709. Generate final spreadsheet for file for questions that require more information (169-189).	0.9	310/hr	279.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (41-60 of 469).	1.0	310/hr	310.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (61-80 of 469).	1.1	310/hr	341.00
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (22-40 of 469).	1.0	310/hr	310.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/23/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (1-21 of 469).	0.8	310/hr	248.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (133-153 of 469).	1.2	310/hr	372.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (120-132 of 469).	1.0	310/hr	310.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (101-119 of 469).	1.1	310/hr	341.00
3/24/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (81-100 of 469).	0.9	310/hr	279.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (178-198 of 469).	1.0	310/hr	310.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (154-177 of 469).	1.1	310/hr	341.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (226-253 of 469).	0.9	310/hr	279.00
3/25/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana). Check Images to Quickbooks Entries. Document CBB-E-0000128-416 and CBB-P-1-7 (199-225 of 469).	1.0	310/hr	310.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (290-291 of 469).	1.0	310/hr	310.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (291-292 of 469).	1.1	310/hr	341.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (254-277 of 469).	1.0	310/hr	310.00
3/28/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (278-290 of 469).	0.9	310/hr	279.00
3/29/2016	RL	Address follow-up from Allen Matkins: updated flowchart to include Vanderbilt (Suncor Hesperia, Yanrob's Medical, Inc.).	0.3	315/hr	94.50
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (293-294 of 469).	0.9	310/hr	279.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (295-296 of 469).	1.1	310/hr	341.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (292-293 of 469).	0.9	310/hr	279.00
3/29/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (294-295 of 469).	1.1	310/hr	341.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (299-300 of 469).	0.9	310/hr	279.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (296-297 of 469).	0.9	310/hr	279.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (297-298 of 469).	1.1	310/hr	341.00
3/30/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (298-299 of 469).	1.1	310/hr	341.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (300-301 of 469).	1.0	310/hr	310.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (301-302 of 469).	0.9	310/hr	279.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (302-303 of 469).	1.0	310/hr	310.00
3/31/2016	RW	Review and Analyze Citizens business bank accounts ending in 2764 (Suncor Hesperia) and 2709 (Suncor Fontana) Check Images to Quickbooks Entries. Includes Statements, Check Images, and Debit/Credit Transaction listing. Document CBB-E-0000128-416 and CBB-P-1-7 (303-304 of 469).	1.1	310/hr	341.00
3/31/2016	RL	Review and analyze additional document production from City National Bank for Orange Community Escrow (Suncor Fontana, Suncor Hesperia).	1.0	315/hr	315.00
Financial: Forensic Accounting Sub-Total			41.1		\$ 12,766.50

Hours Rate Amount

FINANCIAL: VALUATION

3/21/2016	SD	Review broker opinion of value prepared by brokerage firm Le & Associates; follow-up discussion	0.5	347/hr	173.50
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Financial: Valuation Sub-Total _____ **0.5** _____ **\$ 173.50**

For professional services rendered:..... \$14,104.00

TOTAL SERVICES AND EXPENSES:

Professional Fees:		\$14,104.00
Expenses:		\$.00
Total Due:		\$14,104.00

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Carolina Aguirre	2.1	75.00	\$157.50
Desiree Mattoon	1.6	75.00	\$120.00
Richard Lieu	5.1	315.00	\$1,606.50
Roy Woo	36.0	310.00	\$11,160.00
Sarah Bates	.7	275.00	\$192.50
Steve Donell	2.5	347.00	\$867.50

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	2.6	\$851.80	6%
Administration: Investor Relations	.1	\$34.70	0.2%
Administration: Receivership Estate Operations	2.2	\$165.00	1.2%
Financial: Accounting/Auditing	1.5	\$112.50	0.8%
Financial: Forensic Accounting	41.1	\$12,766.50	90.5%
Financial: Valuation	.5	\$173.50	1.2%
TOTAL PROFESSIONAL FEES:	48.0	\$14,104.00	
EXPENSES:		\$.00	
TOTAL DUE:		\$14,104.00	

Suncor Lynwood Invoices



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Invoice submitted to:
 SEC vs. Suncor LLC
 Internal Code: 1993 Lynwood

February 3, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/16/2015	SD	Review property profile provided by Fidelity title insurance; follow-up discussion regarding unpaid taxes	0.2	347/hr	69.40
12/19/2015	SD	Review insurance policy for the property provided by defendant	0.1	347/hr	34.70
Administration: General Estate Operations Sub-Total			0.3		\$ 104.10

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

12/17/2015	SD	Discussion with general contractor Darrel Saucedo re: his firm's involvement in the development of the project	0.2	347/hr	69.40
12/17/2015	SD	Discussion with general contractor Darrel Saucedo re: his firm's involvement in the development of the project	0.2	347/hr	69.40
12/28/2015	SD	Discussion with counsel regarding value of property and cost to complete	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/28/2015	SD	Discussion with counsel regarding value of property and cost to complete	0.1	347/hr	34.70

Administration: General Estate Operations - Development Issues Sub-Total 0.6 \$ 208.20

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT OPERATIONAL ISSUES

12/31/2015	SD	Review proposal for insurance for the property; approve and execute application documents to secure fire/liability insurance	0.3	347/hr	104.10
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Administration: General Estate Operations - Property Management Operational Issues Sub-Total 0.3
\$ 104.10

ADMINISTRATION: INVESTOR RELATIONS

12/16/2015	SD	Review email from the SEC regarding contact they received from Lynnwood investors counsel; follow-up email exchange with Christian Triantaphullis, Esq. Re: status of case	0.2	347/hr	69.40
12/29/2015	SD	Review email from James Yang, Esq. re: EB-5 investors in Suncor Lynwood. Review attached Notice of Intent to Deny from the US Dept. of Homeland Security; reply with status of receivership; refer to Joshua del Castillo, Esq. for formal reply; review email from Joshua del Castillo to Mr. Yang; follow up emails	0.4	347/hr	138.80

Administration: Investor Relations Sub-Total 0.6 \$ 208.20

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

12/15/2015	DM	Review email from Shauna Skarin of Fidelity National Title re: APN number for Suncor Care Lynwood.	0.1	75/hr	7.50
12/17/2015	AD	Open bank account, provide bank Order and EIN, process signature cards and documents, forward to bank to process.	0.2	165/hr	33.00
12/17/2015	TD	Called Claudia Kano to discuss status of Lynwood project and request documentation such as appraisal, CUP, etc. Send follow up email with list of requested documents.	0.4	275/hr	110.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	DM	Review and respond to email from Fidelity National Title re: preliminary title report for Suncor Lynwood; save report in case file.	0.1	75/hr	7.50
12/21/2015	DM	Finalize Form 56 for Lynwood; prepare addendum; prepare service list, execute proof of service and serve via US mail on taxing agencies.	0.7	75/hr	52.50
12/22/2015	DM	Discussion with NFP Insurance Company re: fire and liability for Lynwood property; email Todd Donell, Receiver Administrator re: same.	0.3	75/hr	22.50
12/22/2015	JD	Review Preliminary report of title on Suncor - Lynwood. Send copy to del Castillo pointing out that there are over \$216,000 worth delinquent property taxes. Discuss with Receiver.	0.2	275/hr	55.00
12/22/2015	DM	Email Ilene Sanders of Farmers Insurance re: address for Lynwood property.	0.1	75/hr	7.50
12/22/2015	DM	Phone calls and email discussions with Ilene Sanders of Famers Insurance re: Lynwood property; email Todd Donell, Receiver Administrator re: same.	0.3	75/hr	22.50
12/22/2015	TD	Multiple email correspondence with Ilene Sanders of Farmers Insurance to coordinate placing insurance on the Lynwood property.	0.3	275/hr	82.50
12/23/2015	DM	Save preliminary title report in case file.	0.1	75/hr	7.50
12/28/2015	DM	Discussion with Todd Donell, Receiver Administrator re: insurance for Suncor Lynwood; email Ilene Saunders of Farmers Insurance re: same.	0.1	75/hr	7.50
12/29/2015	SB	Review Lynwood turnover files for specific document types request by James Yang on behalf of an investor for purposes of supporting EB-5 application. Scan and email various documents to Yang.	0.5	275/hr	137.50

Administration: Receivership Estate Operations Sub-Total _____ \$ 553.00

For professional services rendered:..... \$1,177.60

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$1,177.60
Expenses:	\$0.00
Total Due:	<u>\$1,177.60</u>

**TIMEKEEPER SUMMARY:
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.2	165.00	\$33.00
Desiree Mattoon	1.8	75.00	\$135.00
James H. Donell	.2	275.00	\$55.00
Sarah Bates	.5	275.00	\$137.50
Steve Donell	1.8	347.00	\$624.60
Todd Donell	.7	275.00	\$192.50

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	.3	\$104.10	8.8%
Administration: General Estate Operations - Development Issues	.6	\$208.20	17.7%
Administration: General Estate Operations - Property Management Operational Issues	.3	\$104.10	8.8%
Administration: Investor Relations	.6	\$208.20	17.7%
Administration: Receivership Estate Operations	3.4	\$553.00	47%
TOTAL PROFESSIONAL FEES:	5.2	\$1,177.60	
EXPENSES:		\$.00	
TOTAL DUE:		\$1,177.60	



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Invoice submitted to:
SEC vs. Suncor LLC
Suncor Care Lynwood, LLC
Internal Code: 1993

April 8, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/6/2016	TD	Review incoming email from Nancye Woodward regarding Lynwood escrow funds. Forward wiring instructions to Josh Del Castillo.	0.2	275/hr	55.00
1/7/2016	TD	Reply to email from Terry Reitz regarding BOV for Lynwood. Forward copy of appraisal.	0.2	275/hr	55.00
1/7/2016	TD	Review property tax file provided by Claudia Kano. Email Claudia and request property tax appeal information that was missing from the file.	0.2	275/hr	55.00
1/7/2016	SD	Review email from Fred Voigtman, Esq. re: notices of intent to deny issued by the USCIS; review attachments; follow-up discussion with counsel	0.3	347/hr	104.10
1/11/2016	TD	Incoming email from Nancye Woodward regarding wire transfer and turnover of documents. Reply to email confirming wire transfers were sent.	0.1	275/hr	27.50
1/14/2016	SD	Request property tax appeal information from defendant's counsel for the Linwood property	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/15/2016	TD	Called Kenyon Harbison to provide property update on the Lynwood property (property tax status, mechanic liens, condition of property, etc.).	0.3	275/hr	82.50
1/15/2016	TD	Research status of property tax appeal and delinquent taxes on the Assessor's web-site.	0.3	275/hr	82.50
Administration: General Estate Operations Sub-Total			1.7		\$ 496.30

ADMINISTRATION: GENERAL ESTATE OPERATIONS - DEVELOPMENT ISSUES

1/14/2016	SD	Review latest set of escrow documents provided by Nancye Woodward, escrow officer	0.4	347/hr	138.80
Administration: General Estate Operations - Development Issues Sub-Total			0.4		\$ 138.80

ADMINISTRATION: INVESTOR RELATIONS

1/11/2016	SD	Review email exchange between receiver's counsel and Fred Voigtman re: commissions paid to Mason - impact on I-526 petitions for investors	0.1	347/hr	34.70
1/12/2016	SD	Review follow-up email exchange between receiver's counsel and Fred Voigtman re: EB-5 program and investor status	0.1	347/hr	34.70
Administration: Investor Relations Sub-Total			0.2		\$ 69.40

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/4/2016	AD	Record funds received from Bank of America for Lynwood's bank account.	0.1	165/hr	16.50
1/5/2016	SB	Review SEC turnover docs, send email to J. Donell and Del Castillo re: funds held in escrow.	0.3	275/hr	82.50
1/5/2016	TD	Called Josh Del Castillo to discuss status of demand for escrow funds being held by Park Place Escrow.	0.2	275/hr	55.00
1/6/2016	SB	Review and respond to email from Del Castillo re Lynwood escrow.	0.1	275/hr	27.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/6/2016	AD	Forward wiring instructions to Todd Donell.	0.1	165/hr	16.50
1/8/2016	DM	Send vendor requirements to Chad of CW Soils; update vendor database.	0.1	75/hr	7.50
1/11/2016	AD	Record incoming wire from Park Place escrow.	0.1	165/hr	16.50
1/12/2016	DM	Outgoing call to The Gas Company to establish service in the name of the receivership estate; no meter, did not establish service.	0.2	75/hr	15.00
1/12/2016	DM	Outgoing call to Southern California Edison to establish new account in receivership's name.	0.5	75/hr	37.50
1/12/2016	DM	Outgoing call to City of Lynwood Water Division re: establishing service in the name of the receivership estate; no record of previous account, did not establish service.	0.2	75/hr	15.00
1/19/2016	SB	Revise addendum to vendor contract with TGA Engineering, Inc., insert necessary exhibits.	0.2	275/hr	55.00
1/20/2016	DM	Send preliminary title report and appraisals to John Scruggs of Newmark Grubb Knight Frank via Hightail.com	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total _____ **2.3** _____ **\$ 359.50**

FINANCIAL: ACCOUNTING/AUDITING

1/7/2016	CA	Enter accounts payable for CW Soils.	0.1	75/hr	7.50
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Financial: Accounting/Auditing Sub-Total _____ **0.1** _____ **\$ 7.50**

FINANCIAL: FORENSIC ACCOUNTING

1/12/2016	RW	Reconcile and General Journal Review for information on Bank of America - 4083 - Suncor Lynwood Bank Account. Review and analyze transactions 7/1/14 to 12/31/14.	2.5	310/hr	775.00
1/12/2016	RW	Reconcile and General Journal Review for information on Bank of America - 4083 - Suncor Lynwood Bank Account. Review and analyze transactions 1/1/13 to 6/30/13.	0.8	310/hr	248.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/12/2016	RW	Reconcile and General Journal Review for information on Bank of America - 4083 - Suncor Lynwood Bank Account. Review and analyze transactions 1/1/14 to 6/30/14.	2.6	310/hr	806.00
1/12/2016	RW	Reconcile and General Journal Review for information on Bank of America - 4083 - Suncor Lynwood Bank Account. Review and analyze transactions 7/1/13 to 12/31/13.	1.1	310/hr	341.00
1/15/2016	RL Ad	Updated document tracker with files received from Bank of America.	1.7	100/hr	170.00
1/18/2016	RW	Review and analyze transactions from Orange Community escrow 34452.	2.7	310/hr	837.00
1/22/2016	RW	Review and analyze data from file folder Lynwood	2.0	310/hr	620.00
1/25/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 40 of 446	1.6	310/hr	496.00
1/25/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 50 of 446	1.6	310/hr	496.00
1/25/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 30 of 446	1.5	310/hr	465.00
1/25/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 20 of 446	1.6	310/hr	496.00
1/25/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 10 of 446	1.7	310/hr	527.00
1/26/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 60 of 446	1.5	310/hr	465.00
1/26/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 100 of 446	1.5	310/hr	465.00
1/26/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 90 of 446	1.7	310/hr	527.00
1/26/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 70 of 446	1.6	310/hr	496.00
1/26/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 80 of 446	1.7	310/hr	527.00
1/27/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 150 of 446 into Excel based on information from titles.	1.6	310/hr	496.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012 - 2015 for Suncor Lynwood LLC (Bank of America account 4083).	1.0	315/hr	315.00
1/27/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 110 of 446 into Excel based on information from titles.	1.7	310/hr	527.00
1/27/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 120 of 446 into Excel based on information from titles.	1.5	310/hr	465.00
1/27/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 130 of 446 into Excel based on information from titles.	1.5	310/hr	465.00
1/27/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 140 of 446 into Excel based on information from titles.	1.7	310/hr	527.00
1/28/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 180 of 446	1.6	310/hr	496.00
1/28/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 160 of 446	1.4	310/hr	434.00
1/28/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 200 of 446	1.7	310/hr	527.00
1/28/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 170 of 446	1.6	310/hr	496.00
1/28/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 190 of 446	1.7	310/hr	527.00
1/29/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 250 of 446	1.5	310/hr	465.00
1/29/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 230 of 446	1.5	310/hr	465.00
1/29/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 210 of 446	1.7	310/hr	527.00
1/29/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 220 of 446	1.6	310/hr	496.00
1/29/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- BofA / All checks moved to 842655. Finished 240 of 446	1.7	310/hr	527.00

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Financial: Forensic Accounting Sub-Total _____	54.4		\$ 16,512.00

LEGAL: ASSET ANALYSIS AND RECOVERY

1/5/2016	SD	Review and respond to email from receiver's counsel regarding request for documents from escrow for the property	0.1	347/hr	34.70
1/6/2016	SD	Review follow-up email exchange between Joshua del Castillo and Nancye Woodward re: Park Place Escrow files	0.1	347/hr	34.70
1/6/2016	SD	Review and respond to follow-up emails between receiver's counsel regarding escrow funds held by Park Place escrow	0.1	347/hr	34.70
1/8/2016	SD	Review email from Joshua Del Castillo to Park Place escrow regarding demand for documents; review response; follow-up discussion with receiver's counsel	0.2	347/hr	69.40

Legal: Asset Analysis and Recovery Sub-Total _____ **\$ 173.50**

For professional services rendered:..... \$17,757.00

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$17,757.00
Expenses:	\$.00
Total Due:	<u>\$17,757.00</u>

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.3	165.00	\$49.50
Carolina Aguirre	.1	75.00	\$7.50
Desiree Mattoon	1.2	75.00	\$90.00
Richard Lieu	1.0	315.00	\$315.00
Richard Lieu, Admin	1.7	100.00	\$170.00
Roy Woo	51.7	310.00	\$16,027.00
Sarah Bates	.6	275.00	\$165.00
Steve Donell	1.5	347.00	\$520.50
Todd Donell	1.5	275.00	\$412.50

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	1.7	\$496.30	2.8%
Administration: General Estate Operations - Development Issues	.4	\$138.80	0.8%
Administration: Investor Relations	.2	\$69.40	0.4%
Administration: Receivership Estate Operations	2.3	\$359.50	2%
Financial: Accounting/Auditing	.1	\$7.50	0%
Financial: Forensic Accounting	54.4	\$16,512.00	93%
Legal: Asset Analysis and Recovery	.5	\$173.50	1%
TOTAL PROFESSIONAL FEES:	59.6	\$17,757.00	
EXPENSES:		\$0.00	
TOTAL DUE:		\$17,757.00	



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Invoice submitted to:
SEC vs. Suncor LLC
Suncor Care Lynwood, LLC
Internal Code: 1993

April 15, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
2/1/2016	TD	Conduct site visit to ensure the fence and property is still secure.	1.5	275/hr	412.50
2/7/2016	SD	Verify status of insurance for the property	0.1	347/hr	34.70
2/9/2016	TD	Incoming call from Joel Freedman regarding potential purchase of the Lynwood property.	0.3	275/hr	82.50
2/11/2016	SD	Review email exchange between receiver's counsel and counsel for B&T, Michael Murray re: mechanics lien issue	0.1	347/hr	34.70
2/24/2016	SB	Review emails for attachments with property information per Receiver's instruction.	0.5	275/hr	137.50
2/26/2016	SB	Review and save additional documents to Hightail Spaces for Lynwood.	0.4	275/hr	110.00
2/29/2016	SB	Review and redact appraisal, add to Hightail space, share with Tom McBride.	0.3	275/hr	82.50
2/29/2016	SD	Discussion with potential buyer regarding interest property	0.4	347/hr	138.80

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Administration: General Estate Operations Sub-Total			3.6		\$ 1,033.20

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/1/2016	AD	Forward to Hiraide wiring instructions for Lynwood's bank account.	0.1	165/hr	16.50
2/8/2016	DM	Send email to Ilene Sanders of Farmers Insurance re: changing endorsement to add owner of record on policy.	0.2	75/hr	15.00
2/9/2016	DM	Telephone discussion with Debra Bates re: insurance inspection.	0.2	75/hr	15.00

Administration: Receivership Estate Operations Sub-Total			0.5		\$ 46.50
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FINANCIAL: ACCOUNTING/AUDITING

2/22/2016	CA	Enter accounts payable for Southern California Edison.	0.1	75/hr	7.50
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Financial: Accounting/Auditing Sub-Total			0.1		\$ 7.50
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FINANCIAL: FORENSIC ACCOUNTING

2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 262 of 446.	1.0	310/hr	310.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 268 of 446.	1.0	310/hr	310.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 274 of 446.	1.0	310/hr	310.00
2/8/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 256 of 446.	1.0	310/hr	310.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 298 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 286 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 280 of 446.	1.0	310/hr	310.00
2/9/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 292 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 304 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 310 of 446.	1.0	310/hr	310.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 316 of 446.	1.0	310/hr	310.00
2/10/2016	RL Ad	Updated document tracker with files received from Bank of the West.	0.9	100/hr	90.00
2/10/2016	RL Ad	Updated document tracker with Citizens Business Bank files.	0.8	100/hr	80.00
2/10/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 322 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 346 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 340 of 446.	1.0	310/hr	310.00
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 334 of 446.	1.0	310/hr	310.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/11/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 328 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 370 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 352 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 358 of 446.	1.0	310/hr	310.00
2/12/2016	RW	Review and analyze data from file folder - Document 1.15.16. -- Bank of America / All checks moved to 842655. Finished 364 of 446.	1.0	310/hr	310.00
2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Suncor Lynwood LLC (Bank of America account 4083).	2.5	315/hr	787.50
2/19/2016	RL	Review and analyze investor deposits into Park Place Escrow (Bank of the West account 2435).	2.2	315/hr	693.00
2/19/2016	RL	Analyze disbursements from Park Place Escrow (Bank of the West account 2435) to Suncor Lynwood Bank of America 4083.	1.1	315/hr	346.50
2/25/2016	RL	Prepare report exhibit: schedule of investor deposits for Suncor Lynwood.	0.6	315/hr	189.00
2/26/2016	RL	Inspect disbursements subsequent to transfers to Suncor Lynwood, LLC Bank of America account 4083.	1.3	315/hr	409.50
Financial: Forensic Accounting Sub-Total			29.4		\$ 8,795.50

FINANCIAL: VALUATION

2/17/2016	SD	Discussion with broker regarding status of broker opinion of value	0.2	347/hr	69.40
Financial: Valuation Sub-Total					\$ 69.40

For professional services rendered:..... \$9,952.10

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$9,952.10
Expenses:	\$0.00
Total Due:	<u><u>\$9,952.10</u></u>

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.1	165.00	\$16.50
Carolina Aguirre	.1	75.00	\$7.50
Desiree Mattoon	.4	75.00	\$30.00
Richard Lieu	7.7	315.00	\$2,425.50
Richard Lieu, Admin	1.7	100.00	\$170.00
Roy Woo	20.0	310.00	\$6,200.00
Sarah Bates	1.2	275.00	\$330.00
Steve Donell	.8	347.00	\$277.60
Todd Donell	1.8	275.00	\$495.00

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	3.6	\$1,033.20	10.4%
Administration: Receivership Estate Operations	.5	\$46.50	0.5%
Financial: Accounting/Auditing	.1	\$7.50	0.1%
Financial: Forensic Accounting	29.4	\$8,795.50	88.4%
Financial: Valuation	.2	\$69.40	0.7%
TOTAL PROFESSIONAL FEES:	33.8	\$9,952.10	
EXPENSES:		\$.00	
TOTAL DUE:		\$9,952.10	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Suncor Care Lynwood, LLC
 Internal Code: 1993

May 31, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/1/2016	SB	Provide Jared Bonnell with access to Hightail Space with property information/documents.	0.1	275/hr	27.50
3/1/2016	SD	Review email from attorney James Yang; review attached notice of intent to deny regarding the Lynwood property	0.2	347/hr	69.40
3/2/2016	SD	Review private placement memorandum for Suncor Lynwood provided by James Yang, Esq.	0.6	347/hr	208.20
3/10/2016	TD	Review documents to locate CUP for the Lynwood site. Forward copy of appraisal to Matt Sullivan of Lee and Associates.	0.3	275/hr	82.50
3/11/2016	TD	Returned call to Dennis Lepe regarding security services being provided at the Lynwood location.	0.2	275/hr	55.00
3/14/2016	TD	Email Claudia Kano to discuss security that she arranged at the Lynwood location.	0.1	275/hr	27.50
3/14/2016	SD	Discuss status of security invoices for Lynwood with receiver administrator and failure of defendant to advise that security was being provided	0.2	347/hr	69.40

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/16/2016	TD	Email Claudia Kano regarding security services at the Lynwood property.	0.1	275/hr	27.50
3/17/2016	TD	Reply to email from Dennis Lepe regarding payment for security services provided.	0.2	275/hr	55.00
3/30/2016	TD	Email Kenyon Harbison regarding payment of past due taxes on the Lynwood site.	0.2	275/hr	55.00
3/31/2016	SB	Review and respond to email from Cathy at National Rentals re accounts for Fontana, Lynwood and Hesperia.	0.2	275/hr	55.00
Administration: General Estate Operations Sub-Total			2.4		\$ 732.00

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/2/2016	AD	Email copies of past due and current bills of So Cal Industries to Steve for his review and inquire who will pay for past dues bills.	0.1	165/hr	16.50
3/3/2016	DM	Prepare Statement of Information Form LLC-12 for receiver's review and execution.	0.4	75/hr	30.00
3/11/2016	DM	Serve Form 56 on additional taxing agencies.	0.3	75/hr	22.50
3/25/2016	CA	Create reports of paid and unpaid invoices to date for Lynwood property and send to S. Bates.	0.1	75/hr	7.50
3/28/2016	CA	Create Voucher Report of open vouchers in accounts payable to replace AP Aged Trial Balance to reflect unpaid invoices for property; copy check images/paid invoices to due diligence folder.	0.1	75/hr	7.50
3/29/2016	CA	Create new voucher report for due diligence to reflect secured property taxes due, plus redemption amount; scan and save print out from LA County Tax Collector website (as backup for unpaid invoices) in due diligence folder.	0.1	75/hr	7.50
Administration: Receivership Estate Operations Sub-Total			1.1		\$ 91.50

FINANCIAL: ACCOUNTING/AUDITING

3/16/2016	CA	Enter AP for LLC Statement of Information Filing and Copy fees.	0.1	75/hr	7.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/22/2016	CA	Enter accounts payable for SCE electric bill.	0.1	75/hr	7.50
3/23/2016	CA	Process accounts payable and issue checks for Statement of Information Filing fees, etc.	0.1	75/hr	7.50
3/24/2016	CA	Process AP for payment of electric bill; continue processing AP from 3/23/16; scan/save, file, and mail checks.	0.2	75/hr	15.00
3/29/2016	CA	Enter accounts payable for 2015-16 property taxes (1st and 2nd installments), plus redemption amount for taxes in default; discuss monthly penalty amount with S. Bates.	0.3	75/hr	22.50
Financial: Accounting/Auditing Sub-Total			0.8		\$ 60.00

FINANCIAL: FORENSIC ACCOUNTING

3/1/2016	RL	Research remaining \$1.5 million in Park Place Escrow Bank of the West account 2435.	2.3	315/hr	724.50
3/9/2016	RL	Prepared summary waterfall chart of uses of investor funds (Lynwood).	0.8	315/hr	252.00
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, including inter company transfers (Lynwood).	0.5	315/hr	157.50
3/10/2016	RL	Prepare summary waterfall chart by entity of uses of investor funds, excluding inter company transfers (Lynwood).	1.0	315/hr	315.00
3/14/2016	RL	Review and analyze document production from Park Place Escrow: escrow #9410.	1.6	315/hr	504.00
3/14/2016	RL	Update report based on document production from Park Place Escrow.	0.8	315/hr	252.00
3/14/2016	RL	Review and analyze document production from Park Place Escrow: escrow #11406.	2.3	315/hr	724.50
3/14/2016	RL	Update report exhibit based on document production from Park Place Escrow: funds flowchart.	2.5	315/hr	787.50
3/22/2016	RL	Follow-up on Orange Coast Title Company, Orange Community Escrow #10832, and Banco Popular (Suncor Lynwood).	0.7	315/hr	220.50
3/22/2016	RL	Prepare information for a draft report: prepare summary of sources and uses of investor funds for Suncor Lynwood.	0.6	315/hr	189.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/22/2016	RL	Prepare information for draft report: prepare sources and uses of investor funds for Suncor Lynwood.	0.8	315/hr	252.00
Financial: Forensic Accounting Sub-Total			13.9		\$ 4,378.50

FINANCIAL: TAX ISSUES

3/29/2016	SB	Review email from Harbison, discuss property tax status with T. Donell, review preliminary title report to verify APN, research property taxes due online. Send email to Harbison with a breakdown of the property taxes now due.	0.4	275/hr	110.00
3/30/2016	SB	Forward property tax summary for Lynwood to T. Donell, review additional emails from counsel re payment of property taxes.	0.2	275/hr	55.00
Financial: Tax Issues Sub-Total			0.6		\$ 165.00

FINANCIAL: VALUATION

3/21/2016	SD	Review broker opinion of value prepared by brokerage firm Lee & Associates; follow-up discussion	0.5	347/hr	173.50
Financial: Valuation Sub-Total			0.5		\$ 173.50

For professional services rendered:..... \$5,600.50

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$5,600.50
Expenses:	\$.00
Total Due:	\$5,600.50

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.1	165.00	\$16.50
Carolina Aguirre	1.1	75.00	\$82.50
Desiree Mattoon	.7	75.00	\$52.50
Richard Lieu	13.9	315.00	\$4,378.50
Sarah Bates	.9	275.00	\$247.50
Steve Donell	1.5	347.00	\$520.50
Todd Donell	1.1	275.00	\$302.50

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY</u> <u>CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>%</u>
Administration: General Estate Operations	2.4	\$732.00	13.1%
Administration: Receivership Estate Operations	1.1	\$91.50	1.6%
Financial: Accounting/Auditing	.8	\$60.00	1.1%
Financial: Forensic Accounting	13.9	\$4,378.50	78.2%
Financial: Tax Issues	.6	\$165.00	2.9%
Financial: Valuation	.5	\$173.50	3.1%
TOTAL PROFESSIONAL FEES:	19.3	\$5,600.50	
EXPENSES:		\$.00	
TOTAL DUE:		\$5,600.50	

Mentone Invoices



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
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Invoice submitted to:
SEC vs. Suncor LLC Mentone

February 3, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/17/2015	SD	Provide order appointing receiver to the escrow agent for the Mentone property	0.1	347/hr	34.70
12/17/2015	SD	Review email from Claudia Kano; review attached purchase and sale agreement and signature page for the Mentone Property.	0.5	347/hr	173.50
12/22/2015	SD	Follow up discussions with Grant Keary re: escrowed accounts for Riverside Mentone - wiring instructions and escrow fees	0.2	347/hr	69.40
12/22/2015	SD	Discussion with Joshua del Castillo re: Mentone funds, status of Receiver's Initial Report	0.2	347/hr	69.40
12/24/2015	SD	Follow-up emails with Park Place escrow regarding status of turnover of records; follow up email to Mark Hiraide, Esq. re: lack of cooperation by escrow	0.1	347/hr	34.70
12/29/2015	SD	Review TGA Engineering Docs for the project	0.2	347/hr	69.40
12/30/2015	SD	Follow up emails with Nancye, escrow agent re: status of turnover of records	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/31/2015	SD	Follow up request of Nancy Woodward, Escrow Agent, re: request to produce case file	0.1	347/hr	34.70
Administration: General Estate Operations Sub-Total			1.5		\$ 520.50

ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENTS/DEVELOPMENT

12/22/2015	SD	Numerous follow-up emails with Park Place Escrow re: status of escrow re: sale of property	0.3	347/hr	104.10
12/28/2015	SD	Review email from Justo, Acosta, Jr., civil engineer re: status of work at the property; review attached invoices	0.2	347/hr	69.40
12/29/2015	SD	Follow up discussion with Nance Woodward re: status of turnover of escrow documents to Receiver	0.1	347/hr	34.70
Administration: General Estate Operations - Entitlements/Development Sub-Total			0.6		\$ 208.20

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

12/17/2015	DM	Set up property folder in case file for 27 Redland Mentone Site.	0.1	75/hr	7.50
Administration: Receivership Estate Operations Sub-Total			0.1		\$ 7.50

LEGAL: ASSET ANALYSIS AND RECOVERY

12/31/2015	SD	Emails with Claudia Kano re: source of funds to purchase Mentone land	0.1	347/hr	34.70
Legal: Asset Analysis and Recovery Sub-Total			0.1		\$ 34.70

FINANCIAL: BUSINESS ANALYSIS

12/17/2015	SD	Discussion with Nancye Woodward , escrow officer re: Mentone; discuss overall status of property, escrow, etc.	0.7	347/hr	242.90
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	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2015 SD Discussion with Nancye Woodward re: Suncor Mentone	0.4	347/hr	138.80
Financial: Business Analysis Sub-Total _____			\$ 381.70

For professional services rendered:..... \$1,152.60

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$1,152.60
Expenses:	\$.00
Total Due:	<hr/> \$1,152.60 <hr/>

**TIMEKEEPER SUMMARY:
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Desiree Mattoon	.1	75.00	\$7.50
Steve Donell	3.3	347.00	\$1,145.10

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	1.5	\$520.50	45.2%
Administration: General Estate Operations - Entitlements/Development	.6	\$208.20	18.1%
Administration: Receivership Estate Operations	.1	\$7.50	0.7%
Legal: Asset Analysis and Recovery	.1	\$34.70	3%
Financial: Business Analysis	1.1	\$381.70	33.1%
TOTAL PROFESSIONAL FEES:	3.4	\$1,152.60	
EXPENSES:		\$.00	
TOTAL DUE:		\$1,152.60	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Mentone, Redlands

April 8, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/4/2016	SD	Discussion with property buyer to discuss status of escrow, receivership, \$150,000 passed to Seller, annexation process	0.6	347/hr	208.20
1/5/2016	SD	Follow-up discussion with receiver administrator regarding obtaining records from escrow	0.2	347/hr	69.40
1/6/2016	SD	Review email exchange between Nancye Woodward, escrow and receiver's counsel regarding turnover of documents; follow-up discussion with receiver's counsel	0.2	347/hr	69.40
1/8/2016	TD	Incoming call from Nancye Woodward regarding the turnover of documents and wire transfer. Forward wiring instructions for remaining balance being held in the Mentone escrow.	0.3	275/hr	82.50
1/12/2016	SD	Send email to Mark Hiraide, Esq. re: \$150,000 accounting request	0.1	347/hr	34.70
1/13/2016	SD	Prepare and send email to defendant's counsel re: status of work performed on the site	0.1	347/hr	34.70
1/13/2016	SD	Discussion with First American Title re: potential switch in title/escrow	0.4	347/hr	138.80

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/13/2016	SD	Discussion with Defendant's counsel re: status of \$150,000 funds released by buyer via escrow; property value, overall status of receivership	0.8	347/hr	277.60
1/14/2016	SD	Discussion with Fidelity National Title to discuss title/escrow	0.5	347/hr	173.50
1/14/2016	SD	Email exchange with buyers regarding transfer title and escrow to Fidelity Title	0.2	347/hr	69.40
1/15/2016	SD	Follow-up discussion with buyer regarding moving title and escrow to Fidelity Title	0.1	347/hr	34.70
1/20/2016	SB	Incoming call from Kenyon Harbison re APNs for Mentone/Redlands property	0.1	275/hr	27.50
1/20/2016	TD	Email Nancye Woodward to request copies of missing exhibits referred to in the PSA.	0.2	275/hr	55.00
1/21/2016	SB	Outgoing call to Josh Del Castillo re status of letter re transfer of escrow/title, discuss with Receiver.	0.2	275/hr	55.00
1/21/2016	SB	Email exchange and outgoing call to Fidelity Title re status of preliminary title report.	0.2	275/hr	55.00

Administration: General Estate Operations Sub-Total _____ **4.2** _____ **\$ 1,385.40**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENTS/DEVELOPMENT

1/5/2016	SD	Review email and attachments from civil engineer regarding work performed on this property	0.3	347/hr	104.10
1/6/2016	SD	Review purchase and sale agreement for the property; determine seller's obligations regarding entitlement issues	0.5	347/hr	173.50
1/12/2016	SD	Discussion with Jeanne Gould of First American Title re: potential title services in connection with sale of property	0.3	347/hr	104.10
1/12/2016	SD	Review recorded deed of trust	0.1	347/hr	34.70
1/12/2016	SD	Review 30 pages of documents from civil engineer regarding entitlement issues for the property	0.3	347/hr	104.10
1/12/2016	SD	Review approximately 10 emails forwarded by the buyer's broker regarding email communications between buyer, seller and escrow; review various attachments regarding the deal structure	0.9	347/hr	312.30

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/13/2016	SD	Review email from civil engineer Justo Acosta; review attached invoices and proposals regarding civil engineering proposals and work performed	0.2	347/hr	69.40
1/13/2016	SD	Discussion with Fidelity title regarding providing both escrow and title work for the property	0.2	347/hr	69.40
1/14/2016	SD	Review additional sales documents involving escrow and entitlement requirements of both seller and buyer	0.4	347/hr	138.80
1/14/2016	SD	Follow-up discussion with Shauna Skarin of Fidelity Title regarding escrow services	0.1	347/hr	34.70
1/19/2016	SD	Review and respond to email from counsel regarding request for attachments to purchase and sale agreement; perform research to determine location and identity of attachments; forward to counsel	0.3	347/hr	104.10
1/20/2016	SD	Review proposal from Justo Acosta, civil engineer; discuss scope of work; forward to buyer for review, analysis and discussion regarding both scope of work and price - numerous follow-up emails and discussions	0.7	347/hr	242.90
1/20/2016	SD	Discussion with the buyer re: status of \$150,000 paid; tentative tract map, civil engineer	0.6	347/hr	208.20
1/20/2016	SD	Discussion with counsel regarding buyers repeated requests for accounting for the \$150,000 passed through escrow	0.1	347/hr	34.70
1/25/2016	SD	Discussion with buyer regarding potential purchase without entitlements being completed	0.1	347/hr	34.70
1/28/2016	SD	Review proposal from Patrick Meyer, consultant; discuss with receiver's counsel	0.5	347/hr	173.50
1/29/2016	SD	Review escrow documents provided by defendant's counsel regarding the property	0.1	347/hr	34.70

Administration: General Estate Operations - Entitlements/Development Sub-Total _____ **5.7**
\$ 1,977.90

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY SALE ACTIVITIES

1/21/2016	SD	Discussion with Gary Hester, buyer, regarding status of purchase of property	0.2	347/hr	69.40
1/21/2016	SD	Follow-up email discussion with First American title regarding title and escrow services	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/22/2016	SD	Review and execute application for property insurance	0.1	347/hr	34.70
Administration: General Estate Operations - Property Sale Activities Sub-Total			0.4		\$ 138.80

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/6/2016	SB	Email exchange with Del Castillo re emails and purchase agreement found in SEC turnover documents, send files to him via email.	0.2	275/hr	55.00
1/11/2016	AD	Record incoming wire from Park Place escrow.	0.1	165/hr	16.50
1/12/2016	SB	Review turnover files to determine legal description of Mentone property, request preliminary title report from Fidelity Title.	0.5	275/hr	137.50
1/15/2016	DM	Send email request to Ilene Sanders of Farmers Insurance re: liability coverage.	0.3	75/hr	22.50
1/19/2016	SB	Revise addendum to vendor contract with TGA Engineering, Inc., insert necessary exhibits	0.2	275/hr	55.00
1/19/2016	DM	Send email to Claudia Kano re: fences on Mentone lots.	0.1	75/hr	7.50
1/19/2016	DM	Discussion with Ilene Sanders of Farmers Insurance re: liability insurance for Mentone; email receiver re: same.	0.3	75/hr	22.50
1/20/2016	DM	Look through case file and receiver's emails to locate exhibits to the Purchase and Sale Agreement; send email to receiver and Joshua del Castillo, Esq. re: same.	0.7	75/hr	52.50
1/21/2016	DM	Send follow up email to Claudia Kano re: Mentone property being fenced or not.	0.1	75/hr	7.50
1/22/2016	DM	Review insurance application; email to Ilene Sanders of Farmers and prepare document for Receiver to execute.	0.3	75/hr	22.50
1/22/2016	DM	Review and respond to Claudia Kano re: landscaping maintenance and irrigation maintenance at Mentone property.	0.1	75/hr	7.50
1/25/2016	AD	Email Steve Donell the amount we received from escrow co re this property.	0.1	165/hr	16.50
Administration: Receivership Estate Operations Sub-Total			3		\$ 423.00

Hours Rate Amount

FINANCIAL: ACCOUNTING/AUDITING

1/25/2016	CA	Discuss with A. Donell and S. Donell how to pay liability insurance premium for Mentone property; enter as payable from General account, process AP, issue check, scan/file/mail.	0.3	75/hr	22.50
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Financial: Accounting/Auditing Sub-Total _____ 0.3 _____ \$ 22.50

FINANCIAL: BUSINESS ANALYSIS

1/12/2016	SD	Discussion with buyer's broker of the property to discuss the escrow, status of annexation, escrow issues and overall background of purchase price, property value, entitlements process	0.8	347/hr	277.60
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Financial: Business Analysis Sub-Total _____ 0.8 _____ \$ 277.60

LEGAL: ASSET ANALYSIS AND RECOVERY

1/27/2016	SD	Review email exchange between receiver's counsel and escrow agent for property regarding demand for documents	0.1	347/hr	34.70
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Legal: Asset Analysis and Recovery Sub-Total _____ 0.1 _____ \$ 34.70

LEGAL: ASSET DISPOSITION

1/25/2016	SD	Review and approve draft letter prepared by counsel regarding the transfer of title and escrow for the property; review numerous follow-up emails between buyer and receivers counsel	0.2	347/hr	69.40
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Legal: Asset Disposition Sub-Total _____ \$ 69.40

For professional services rendered:..... \$4,329.30

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$4,329.30
Expenses:	\$0.00
Total Due:	<u>\$4,329.30</u>

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.2	165.00	\$33.00
Carolina Aguirre	.3	75.00	\$22.50
Desiree Mattoon	1.9	75.00	\$142.50
Sarah Bates	1.4	275.00	\$385.00
Steve Donell	10.4	347.00	\$3,608.80
Todd Donell	.5	275.00	\$137.50

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	4.2	\$1,385.40	32%
Administration: General Estate Operations - Entitlements/Development	5.7	\$1,977.90	45.7%
Administration: General Estate Operations - Property Sale Activities	.4	\$138.80	3.2%
Administration: Receivership Estate Operations	3.0	\$423.00	9.8%
Financial: Accounting/Auditing	.3	\$22.50	0.5%
Financial: Business Analysis	.8	\$277.60	6.4%
Legal: Asset Analysis and Recovery	.1	\$34.70	0.8%
Legal: Asset Disposition	.2	\$69.40	1.6%
TOTAL PROFESSIONAL FEES:	14.7	\$4,329.30	
EXPENSES:		\$.00	
TOTAL DUE:		\$4,329.30	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Mentone, Redlands

April 15, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
2/1/2016	SD	Review preliminary title report prepared by Fidelity National title	0.1	347/hr	34.70
2/10/2016	SD	Review February 10, 2006 letter from receiver's counsel to Park Place escrow regarding demand for documents	0.1	347/hr	34.70
2/17/2016	SD	Discuss status of sale with buyer, Doug Jorritsma	0.2	347/hr	69.40
2/18/2016	SD	Discussion with Fidelity title regarding change of title and escrow companies	0.2	347/hr	69.40
2/19/2016	SD	Review and respond to follow-up email from receiver's counsel to Park Place escrow regarding transfer of escrow to fidelity title	0.1	347/hr	34.70
2/23/2016	SD	Review and respond to numerous emails from Nancye Woodward and receivers counsel regarding transfer of escrow from Park Place to Fidelity	0.2	347/hr	69.40
Administration: General Estate Operations Sub-Total			0.9		\$ 312.30

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENTS/DEVELOPMENT</u>					
2/1/2016	SD	Review email and letter from receiver's counsel to Park Place escrow; follow-up discussion with counsel re: transfer of escrow for sale of property	0.3	347/hr	104.10
2/1/2016	SD	Discussion with buyer regarding the retention of consultant Pat Meyer regarding ongoing entitlement issues	0.2	347/hr	69.40
2/1/2016	SD	Discussion with receiver's counsel regarding exhibits to purchase and sale agreement	0.1	347/hr	34.70
2/1/2016	SD	Review October 1, 2014 agreement between Suncor and Dr. Vangala re: building permit/development agreement	0.1	347/hr	34.70
2/2/2016	SD	Review exhibit to purchase and sale agreement provided by buyer	0.3	347/hr	104.10
2/3/2016	SD	Discuss amended/restated PSA with counsel re: need to perform entitlement work per PSA	0.1	347/hr	34.70
2/4/2016	SD	Email discussion with counsel regarding settlement issues related to work allegedly performed by defendants	0.1	347/hr	34.70
2/18/2016	SD	Conference call with buyer and Joshua del Castillo, Esq. re: status of entitlement work, escrow and sales process	0.5	347/hr	173.50
2/24/2016	SD	Review and respond to email exchange between receiver's counsel and buyer regarding status of application with the city of Redlands	0.2	347/hr	69.40
2/26/2016	SD	Discussion with counsel regarding updated status of entitlements	0.1	347/hr	34.70
Administration: General Estate Operations - Entitlements/Development Sub-Total					2
					\$ 694.00

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/1/2016	DM	Follow up with Fidelity National Title re: preliminary title report.	0.1	75/hr	7.50
2/2/2016	DM	Save preliminary title report in case file.	0.1	75/hr	7.50
2/8/2016	DM	Send email to Ilene Sanders of Farmers Insurance re: changing endorsement to add owner of record on policy.	0.2	75/hr	15.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/16/2016	DM	Coordinate conference call for Receiver and his counsel.	0.2	75/hr	15.00
2/17/2016	DM	Email correspondence with Receiver, Josh Del Castillo and Gary Hester re: conference call; schedule conference call and email dial-in instructions to all parties.	0.3	75/hr	22.50
Administration: Receivership Estate Operations Sub-Total			0.9		\$ 67.50

FINANCIAL: FORENSIC ACCOUNTING

2/7/2016	SD	Perform analysis regarding expenses incurred by the defendants related to entitlement issues and the \$150,000 released through escrow	0.3	347/hr	104.10
Financial: Forensic Accounting Sub-Total			0.3		\$ 104.10

LEGAL: ASSET ANALYSIS AND RECOVERY

2/7/2016	SD	Follow-up discussion with buyer re: entitlement issues, retention of civil engineer	0.2	347/hr	69.40
2/9/2016	SD	Discussion with counsel re: legal strategy re \$150,000 Mentone deed of trust issue	0.2	347/hr	69.40
Legal: Asset Analysis and Recovery Sub-Total					\$ 138.80

For professional services rendered:..... \$1,316.70

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$1,316.70
Expenses:	\$.00
Total Due:	\$1,316.70

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Desiree Mattoon	.9	75.00	\$67.50
Steve Donell	3.6	347.00	\$1,249.20

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	.9	\$312.30	23.7%
Administration: General Estate Operations - Entitlements/Development	2.0	\$694.00	52.7%
Administration: Receivership Estate Operations	.9	\$67.50	5.1%
Financial: Forensic Accounting	.3	\$104.10	7.9%
Legal: Asset Analysis and Recovery	.4	\$138.80	10.5%
TOTAL PROFESSIONAL FEES:	4.5	\$1,316.70	
EXPENSES:		\$.00	
TOTAL DUE:		\$1,316.70	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Mentone, Redlands

May 31, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/5/2016	SD	Review email from Nancye Woodward re: transfer of escrow to Fidelity; discuss issues with counsel	0.2	347/hr	69.40
3/9/2016	SD	Review respond to email from Nancye Woodward to receivers counsel regarding the status of the transfer of the escrow for the Mentone property	0.1	347/hr	34.70
3/11/2016	SD	Review correspondence from Park Place escrow re: transfer of escrow	0.1	347/hr	34.70
3/31/2016	SD	Discussion with Receiver's counsel re: strategy to obtain entitlements, requirement for additional earnest deposit by buyer; overall cost/benefit analysis designed to save estate funds and reduce risk	0.5	347/hr	173.50
Administration: General Estate Operations Sub-Total			0.9		\$ 312.30

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS - ENTITLEMENTS/DEVELOPMENT</u>					
3/1/2016	SD	Discussion with Joshua del Castillo, Esq. re: his office's discussion with the City of Redlands re: status of entitlements	0.2	347/hr	69.40
3/1/2016	SD	Conference call with property buyer and Joshua del Castillo, Esq. re: status of entitlements	0.5	347/hr	173.50
3/1/2016	SD	Review and respond to email from receivers counsel regarding the status of the entitlement process for the property	0.1	347/hr	34.70
3/5/2016	SD	Email discussion with counsel regarding the status of the entitlement process with the city of Redlands	0.1	347/hr	34.70
3/25/2016	SD	Discussion with Gary Hester of Lafferty Communities re: status of escrow	0.2	347/hr	69.40
3/28/2016	SD	Review and respond the email from receiver's counsel regarding the requirements pursuant to the PSA for delivery of entitlements	0.1	347/hr	34.70
3/28/2016	SD	Review and respond to email from receiver's counsel regarding status of entitlement work on property	0.2	347/hr	69.40
Administration: General Estate Operations Entitlements/Development Sub-Total			1.4		\$ 485.80

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY SALE ACTIVITIES

3/24/2016	SD	Review in response to email from County of San Bernardino regarding violation against the property; review attachments; follow-up call to county to discuss options	0.4	347/hr	138.80
3/24/2016	SD	Incoming call from Bobbie Willhite of the County of San Bernardino regarding violation notice against the property and requirements for repairs and remediation	0.7	347/hr	242.90
Administration: General Estate Operations Property Sale Activities Sub-Total			1.1		\$ 381.70

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/28/2016	CA	Copy check image/paid invoice to due diligence folder.	0.1	75/hr	7.50
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/29/2016	CA	Create new voucher report for due diligence to reflect supplemental and secured property taxes due; scan and save copies of tax bills in due diligence folder.	0.1	75/hr	7.50
Administration: Receivership Estate Operations Sub-Total			0.2		\$ 15.00

FINANCIAL: ACCOUNTING/AUDITING

3/29/2016	CA	Confirm secured and supplemental property taxes are current for years 2015-2016; enter in accounts payable first and second installments due for supplemental and secured property taxes.	0.4	75/hr	30.00
Financial: Accounting/Auditing Sub-Total			0.4		\$ 30.00

LEGAL: ASSET ANALYSIS AND RECOVERY

3/8/2016	SD	Review email exchange between receiver's counsel and Park Place Escrow regarding renewed request to transfer escrow to Fidelity	0.1	347/hr	34.70
3/28/2016	SD	Review subpoena prepared by receiver's counsel regarding Orange Coast escrow	0.1	347/hr	34.70
3/29/2016	SD	Discussion with receiver's counsel Re: forensic accounting; review email from receiver's counsel to defendant's counsel Re: status of \$150,000 for Mentone property	0.2	347/hr	69.40
Legal: Asset Analysis and Recovery Sub-Total			0.4		\$ 138.80

LEGAL: ASSET DISPOSITION

3/24/2016	SD	Review follow-up email correspondence between Kenyon Harbison Esq. and Nancye Woodward of Park Place Escrow re: continued document request issues; follow-up discussion with receiver's counsel	0.2	347/hr	69.40
3/29/2016	SD	Review numerous documents provided by Park Place escrow regarding the entitlements and sale of property	0.7	347/hr	242.90

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Legal: Asset Disposition Sub-Total _____	0.9		\$ 312.30

LEGAL: CLAIMS ADMINISTRATION AND OBJECTIONS

3/23/2016	SD	Review and respond to email from Grant Keary, Esq. re: claims from Orange Community Escrow for fees/costs	0.2	347/hr	69.40
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Legal: Claims Administration and Objections Sub-Total _____	0.2		\$ 69.40
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For professional services rendered:..... \$1,745.30

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$1,745.30
Expenses:	\$.00
Total Due:	<u><u>\$1,745.30</u></u>

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Carolina Aguirre	.6	75.00	\$45.00
Steve Donell	4.9	347.00	\$1,700.30

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	.9	\$312.30	17.9%
Administration: General Estate Operations - Entitlements/Development	1.4	\$485.80	27.8%
Administration: General Estate Operations - Property Sale Activities	1.1	\$381.70	21.9%
Administration: Receivership Estate Operations	.2	\$15.00	0.9%
Financial: Accounting/Auditing	.4	\$30.00	1.7%
Legal: Asset Analysis and Recovery	.4	\$138.80	8%
Legal: Asset Disposition	.9	\$312.30	17.9%
Legal: Claims Administration and Objections	.2	\$69.40	4%
TOTAL PROFESSIONAL FEES:	5.5	\$1,745.30	
EXPENSES:		\$.00	
TOTAL DUE:		\$1,745.30	

Yanrob Invoices



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Invoice submitted to:
SEC vs. Suncor LLC
Internal Code: 1994 Yanrob

February 5, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/11/2015	SD	Review and respond to email from defendant's counsel regarding bank statement reports and bank account numbers	0.1	347/hr	34.70
12/15/2015	SD	Email discussion with defendant's counsel regarding payment of expenses for Yanrob's Medical	0.1	347/hr	34.70
12/16/2015	SD	Review email from Mark Hiraide re: Yanrob's monthly business expenses; follow-up discussion	0.3	347/hr	104.10
12/16/2015	SD	Follow-up email between the SEC and receiver's counsel regarding payment of Yanrob's Medical expenses	0.1	347/hr	34.70
12/16/2015	SD	Review and respond to email from Claudia Kano regarding payroll for the Yanrob; numerous follow-up emails to and from receiver's counsel and defendant's counsel	0.3	347/hr	104.10
12/17/2015	SD	Prepare letter to Pacific Premier Bank re: request to set up process whereby receiver approves expenses; follow up with SEC and receiver's counsel	0.2	347/hr	69.40
12/17/2015	SD	Review and respond to email from receiver's counsel Kenyon Harbison re: Yanrob expense issues	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/17/2015	SD	Review and analyze monthly payroll for Yanrob's Medical and 1099s versus employee status	0.3	347/hr	104.10
12/21/2015	SD	Continued work regarding approval with banks re: Yanrob's Medical expenses	0.3	347/hr	104.10
12/22/2015	SD	Review and respond to follow-up emails to and from receiver's counsel and the SEC regarding administration of Yanrob's bills	0.1	347/hr	34.70
12/23/2015	SD	Review letter from Joshua del Castillo two Rob Tidd, Esq. re: Yanrob's Medical, access to Pacific Premier Bank account;	0.1	347/hr	34.70
12/23/2015	SD	Review and respond to emails from defendant's counsel regarding the operation and administration of Yanrob's Medical expenses; discuss issuance of payroll from Bank of America with receiver administrator; follow-up email discussion with receiver's counsel re: same	0.2	347/hr	69.40
12/24/2015	SD	Review email and attached letter from defendant's counsel to Robb Tidd, general counsel for Pacific Premier Bank re: access to bank accounts by receiver	0.1	347/hr	34.70
12/28/2015	SD	Travel to Pacific Premier Bank in Los Alamitos; execute banking documents re: Yanrob Medical; return to Los Angeles	2.3	347/hr	798.10
12/29/2015	SD	Review and respond to series of emails to and from Joshua del Castillo, Mark Hiraide and Zach Carlyle re: Yanrob's Medical expense approval processes, cash handling	0.1	347/hr	34.70
12/29/2015	SD	Complete banking forms to be added onto account at Pacific Premier Bank re: Yanrob's Medical	0.1	347/hr	34.70
12/29/2015	SD	Travel to Pacific Premier Bank; execute banking documents re Yanrob's Medical; return to Los Angeles	2.2	347/hr	763.40
12/29/2015	SD	Numerous follow up emails with Robert Tidd, Esq. re: removing existing signers and substituting Receiver as sole authorized signer re: Yanrob's Medical	0.2	347/hr	69.40
12/30/2015	SD	Review email/attachment from Claudia Kano re: Yanrob's monthly expenses; follow up discussion/emails with counsel and Defendant's counsel, SEC	0.4	347/hr	138.80
12/30/2015	SD	Coordinate payroll issues for Yanrob's Medical with Claudia Kano and Abegae Donell	0.1	347/hr	34.70
12/30/2015	SD	Review emails/documentation re: Malpractice Insurance payment; process payment; numerous follow up emails with Defendant's counsel and Receiver's counsel	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/30/2015	SD	Email correspondence with Defendant's counsel re: coordination of payment of Yanrob's bills	0.1	347/hr	34.70

Administration: General Estate Operations Sub-Total _____ **8.1** _____ **\$ 2,810.70**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY MANAGEMENT - OPERATIONS ISSUES

12/19/2015	SD	Discussion with defendant regarding lack of insurance for the building	0.1	347/hr	34.70
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Administration: General Estate Operations - Property Management - Operations Issues Sub-Total
 _____ **0.1** _____ **\$ 34.70**

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

12/16/2015	JD	Telephone conference with del Castillo, Receiver and Hiraide regarding payment of medical expenses and payroll of YanRob Medical. Conference with Claudia Kano and Robert Yang who joined the call later.	1.5	275/hr	412.50
12/17/2015	JD	Send email to Kano requesting her job description as it relates to her compensation from Yanrob's Medical, Inc.	0.1	275/hr	27.50
12/18/2015	DM	Fax Letter to Bank of America re: Yanrob Medical's Payroll; scan and save in case file.	0.2	75/hr	15.00
12/28/2015	DM	Prepare fax transmittal, fax and save letter to Bank of America re: instructions Re: Yanrob's Medical funds.	0.2	75/hr	15.00
12/29/2015	AD	Contact Dan from Pacific Premier Bank re Yanrob's Medical bank account, acquire bank account number/routing, contact of the local branch where the account was opened.	0.2	165/hr	33.00
12/30/2015	AD	Email Rosi from Pacific Premier Bank to get further info on the bank account, such as online access, bank address and inquire to open a new payroll account for Yanrob's Medical.	0.2	165/hr	33.00
12/30/2015	AD	Email to/from Steve, Josh, Kenyon re bank account and online access. Contact Pacific Premier Bank to get current banking transaction report, provide a copy to all.	0.3	165/hr	49.50
12/30/2015	AD	Review email from Claudia re cancellation of Paychex's account; email Jim Donell to discuss.	0.2	165/hr	33.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/30/2015	AD	Email to Claudia re payroll account with Paychex, request copies of most current payroll report, account info with Paychex, etc. No response from Claudia.	0.2	165/hr	33.00
12/30/2015	AD	Incoming call from Claudia re bills to be paid and payroll to process. Discuss pending payroll due from November into the month of December. Discuss Paychex past due bills and payroll taxes due to be filed by Paychex; acquire past due payroll, payment due to Paychex.	0.6	165/hr	99.00
12/30/2015	AD	Email from Steve re Yanrob's Medical paying of operating expenses and approving payroll.	0.1	165/hr	16.50
Administration: Receivership Estate Operations Sub-Total			3.8		\$ 767.00

LEGAL: ASSET ANALYSIS AND RECOVERY

12/17/2015	SD	Numerous emails and discussions with receiver's counsel and receiver administrators regarding GBC International Bank accounts	0.4	347/hr	138.80
12/18/2015	SD	Prepare letter to Bank of America regarding Yanrob's Medical, Inc.; circulate copy of letter to all parties	0.1	347/hr	34.70
12/21/2015	SD	Review email from Joshua del Castillo to Zach Carlyle re: plan for administering the operational expenses of Yanrob's Medical; review and reply to follow-up emails to and from counsel and defendant's counsel	0.3	347/hr	104.10
Legal: Asset Analysis and Recovery Sub-Total			0.8		\$ 277.60

LEGAL: CLAIMS ADMINISTRATION AND OBJECTIONS

12/22/2015	SD	Discussion with Anthony Sanchez of Rivera, Jamjian & Dillard Re: status of payment of invoices	0.1	347/hr	34.70
Legal: Claims Administration and Objections Sub-Total			0.1		\$ 34.70

Hours Rate Amount

LITIGATION: OTHER

12/17/2015 SD Review email from defendant's counsel; review attached complaint filed Shin Soon Park v Robert Yang, MD and Healthpro Capital Partners; follow-up discussion with counsel 0.5 347/hr 173.50

Litigation: Other Sub-Total _____ **0.5** _____ **\$ 173.50**

FINANCIAL: ACCOUNTING/AUDITING

12/30/2015 AD Set up banking info in the system; issue check to Norcal Insurance, prepare overnight to Norcal Insurance. 0.2 165/hr 33.00

Financial: Accounting/Auditing Sub-Total _____ **0.2** _____ **\$ 33.00**

FINANCIAL: FORENSIC ACCOUNTING

12/24/2015 RW Meet Richard Lieu and pick up laptop. Continue to review January 2012 Yanrob Medical Inc. main bank account to see how the final deliverable report should look. 4.5 310/hr 1,395.00

12/24/2015 RL Project orientation for consultant, prepared copy of QuickBooks file, input January 2012 transactions from Yanrob Medical Inc. main bank account, downloaded into Excel, ran pivot table on data. 5.2 315/hr 1,638.00

12/28/2015 RW Reconcile and Review General Journal for information on Yanrob Medical - Main Pacific Premier Bank Account - 9516. Pull expense-specific information from the bank statement and general journals from 01-01-12 to 12-31-12. 4.5 310/hr 1,395.00

12/28/2015 RW Review and analyze Yanrob Medical - Main Pacific Premier Bank Account - 9516 from 01-01-12 to 12-31-12. 5.2 310/hr 1,612.00

12/29/2015 RW Reconcile and General Journal Review for information on Yanrob Medical - Main Pacific Premier Bank Account - 9516. Pull expense-specific information from the bank statements and general journals from 01-01-13 to 12-31-13. 5.0 310/hr 1,550.00

Financial: Forensic Accounting Sub-Total _____ **24.4** _____ **\$ 7,590.00**

For professional services rendered:..... \$11,721.20

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$11,721.20
Expenses:	\$0.00
Total Due:	<u><u>\$11,721.20</u></u>

**TIMEKEEPER SUMMARY:
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	2.0	165.00	\$330.00
Desiree Mattoon	.4	75.00	\$30.00
James H. Donell	1.6	275.00	\$440.00
Richard Lieu	5.2	315.00	\$1,638.00
Roy Woo	19.2	310.00	\$5,952.00
Steve Donell	9.6	347.00	\$3,331.20

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	8.1	\$2,810.70	24%
Administration: General Estate Operations - Property Management - Operations Issues	.1	\$34.70	0.3%
Administration: Receivership Estate Operations	3.8	\$767.00	6.5%
Legal: Asset Analysis and Recovery	.8	\$277.60	2.4%
Legal: Claims Administration and Objections	.1	\$34.70	0.3%
Litigation: Other	.5	\$173.50	1.5%
Financial: Accounting/Auditing	.2	\$33.00	0.3%
Financial: Forensic Accounting	24.4	\$7,590.00	64.8%
TOTAL PROFESSIONAL FEES:	38.0	\$11,721.20	
EXPENSES:		\$0.00	
TOTAL DUE:		\$11,721.20	



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Invoice submitted to:
SEC vs. Suncor LLC
Yanrob's Medical, Inc.
Internal Code: 1994

April 8, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/2/2016	SD	Email exchange with defendants regarding bill payment for Yanrob's Medical	0.1	347/hr	34.70
1/4/2016	SD	Review email and attachment from Claudia Kano re: past due invoices; provide reply	0.1	347/hr	34.70
1/5/2016	SD	Review and respond to follow-up emails to and from counsel and defendant's counsel regarding Yanrob's Medical	0.1	347/hr	34.70
1/5/2016	SD	Review and respond to follow-up emails regarding payroll for Yanrob's Medical	0.1	347/hr	34.70
1/5/2016	SD	Follow-up email discussion with Mark Hiraide re: Yanrob expenses, operational issues	0.1	347/hr	34.70
1/5/2016	SD	Discuss concerns regarding payment of employees as either employees or on a contract – 1099 basis	0.2	347/hr	69.40
1/7/2016	SD	Review follow-up email from Joshua Del Castillo to Mark Hiraide, Esq. re: Yanrob income/expense issues	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/7/2016	SD	Review and respond to follow-up emails regarding payroll issues for Yanrob	0.1	347/hr	34.70
1/8/2016	SD	Follow-up email discussion with defendant's counsel regarding employees versus independent contractors	0.1	347/hr	34.70
1/12/2016	SD	Numerous discussions with Alice Almanza re: determination by receiver as to employee versus independent contractor status	0.4	347/hr	138.80
1/12/2016	SD	Review numerous emails regarding Yanrob Payroll issues and approval by Receiver	0.1	347/hr	34.70
1/15/2016	SD	Review and respond to follow-up emails regarding Yanrob Payroll issues	0.1	347/hr	34.70
1/20/2016	SD	Review and respond to numerous emails from Mark Hiraide re: Yanrob's Medical including filing of Yanrob's tax returns	0.1	347/hr	34.70
1/21/2016	SD	Review and analyze deposit activity in Yanrob's account; determine deposit amounts are in decline; discussion with counsel	0.4	347/hr	138.80
1/25/2016	SD	Review and respond to numerous emails from the defendants regarding the status of Dr. Yang's medical malpractice insurance; follow-up email with receiver's counsel and receiver administrator	0.4	347/hr	138.80
1/29/2016	SD	Review and respond to numerous follow-up emails regarding the status of payment of the medical malpractice insurance	0.2	347/hr	69.40
Administration: General Estate Operations Sub-Total			2.7		\$ 936.90

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/4/2016	AD	Incoming call from Claudia Kano re bills to be paid, payment to lenders, payroll and operation expenses. Request to forward copies to me of what she sent Steve Donell. Discuss pending payroll from November through December and employees/independent contractors.	0.8	165/hr	132.00
1/5/2016	AD	Record funds received from Bank of America, Yanrob's payroll account.	0.1	165/hr	16.50
1/5/2016	AD	Email Pacific Premier Bank to inquire about status of online access and opening a new payroll account.	0.2	165/hr	33.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/5/2016	AD	Contact Paychex re Yanrob Medical payroll and pending payments; forward a copy of the Order Appointing Receiver and Freeze Order. Discuss options on how to proceed with pending payroll. Several emails to/from Paychex re payroll matters.	0.9	165/hr	148.50
1/5/2016	AD	Email Claudia re approval of payroll and denying all independent contractors.	0.3	165/hr	49.50
1/6/2016	AD	Contact Paychex to request payroll breakdown for two employees being paid. Incoming email from Paychex; process payroll checks and overnight to Yanrob's office.	0.9	165/hr	148.50
1/7/2016	AD	Email from Pacific Premier Bank re new payroll bank acct for Yanrob Medical; complete signature card and return to the bank.	0.5	165/hr	82.50
1/7/2016	AD	Several emails to/from Paychex re payroll reports, yearend process, filing of payroll returns and W2s.	0.8	165/hr	132.00
1/8/2016	AD	Incoming email from Paychex re payment rejected; contact Pacific Premier Bank to inquire about rejection of payment to Paychex; contact Paychex back to provide new bank account. Several emails to/from Paychex and bank re payment rejection.	0.7	165/hr	115.50
1/8/2016	AD	Outgoing call to Alice Almanza (medical biller) re her past due invoice and current bill. Discuss the case and current status of paying bills for Yanrob. Discuss her position/role with the business. Advise to forward all pending invoices with detailed description.	0.7	165/hr	115.50
1/8/2016	AD	Email Steve Donell re Alice (medical biller) her role/position in the business, determined she is a vendor rather than an employee.	0.2	165/hr	33.00
1/11/2016	AD	Email to Pacific Premier Bank re transfer of funds from operating acct into the new payroll account, to provide to Paychex. Complete transfer request.	0.3	165/hr	49.50
1/11/2016	AD	Outgoing call to Claudia to confirm receipt of payroll checks for two employees, left a message with Jenny to relay the message to Claudia.	0.2	165/hr	33.00
1/11/2016	AD	Contact and provide Paychex a new bank account to process ACH debits.	0.2	165/hr	33.00
1/11/2016	AD	Provide Pacific Premier Bank a list of checks and ACH that will hit the bank account.	0.6	165/hr	99.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/12/2016	AD	Research a new payroll company for Yanrob Medical; contact Intuit and Payroll Centrix. Contact Steve Goldstein from payroll management to forward application.	0.3	165/hr	49.50
1/12/2016	AD	Email Claudia application for payroll management to start a new account, advise her to complete as soon as possible and when completed to contact payroll management directly.	0.2	165/hr	33.00
1/12/2016	AD	Email Alice Almanza (medical biller) re status of her payment and her conversation with Steve, determining whether she's an employee or vendor.	0.2	165/hr	33.00
1/12/2016	AD	Attempt to access online banking for Yanrob's account; require phone verification; contact bank to change the phone number on the account.	0.4	165/hr	66.00
1/13/2016	AD	Email Paychex to get status of yearend reports and W2s.	0.1	165/hr	16.50
1/13/2016	AD	Access banking online for Yanrob's bank account, view all bank statements for 2015, save in case file.	1.1	165/hr	181.50
1/13/2016	AD	Email from Pacific Premier Bank regarding activity volume and bank balance in the new payroll account.	0.2	165/hr	33.00
1/14/2016	DM	Send email to Claudia Kano re: request for evidence of insurance for Yanrob Medical building.	0.1	75/hr	7.50
1/14/2016	AD	Incoming call from Pacific Premier Bank to confirm check to Alice Almanza, find it confirmed.	0.1	165/hr	16.50
1/15/2016	AD	Email from Alice Almanza confirming receipt of payment.	0.1	165/hr	16.50
1/15/2016	AD	Another rejected ACH to the phone company, inquire with Pacific Premier Bank of this rejection.	0.1	165/hr	16.50
1/15/2016	DM	Review emails from Receiver re: turnover from City National Bank to the SEC; save documents in case file; send via Hightail to Jeff Brandlin, CPA	0.4	75/hr	30.00
1/15/2016	SB	Per Receiver's request, review files turned over by SEC from City National Bank for any mention of payment to a company with "One" in the name, email findings to Receiver.	0.4	275/hr	110.00
1/21/2016	AD	Email Paychex for status of year end reports and W2.	0.1	165/hr	16.50
1/21/2016	AD	Email Pacific Premier Bank to confirm the account is receiving incoming deposits and ACH.	0.1	165/hr	16.50
1/21/2016	AD	Call with Josh del Castillo regarding deposits and ACH coming into the bank account.	0.2	165/hr	33.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/22/2016	AD	Discuss with Todd Donell re deposits being made in the bank account and to advise Mark Hiraide of this activity.	0.2	165/hr	33.00
1/26/2016	DM	Request preliminary title report from Shauna Skarin for Yanrob Medical building.	0.1	75/hr	7.50
1/26/2016	AD	Email from Paychex of all yearend reports, W2, W3 and tax return filing; upload secured email, review and save all docs to case file.	0.7	165/hr	115.50
1/26/2016	AD	Forward all yearend docs, W2, W3 and filing instructions to Claudia and all parties; advise her to file as soon as possible and it is the employer's responsibility to file to all agencies. Save all docs to case file.	0.8	165/hr	132.00
1/26/2016	AD	Email from Parker Property HOA management for Yanrob building; forward to Steve and Todd, re payments.	0.2	165/hr	33.00
1/26/2016	AD	Email from Paychex re all yearend reports, W2, employer's filing and instructions.	0.7	165/hr	115.50
1/26/2016	AD	Emails to/from Steve re the insurance payment to Norcal Mutual; several calls made to Claudia but never answered. Forward her copies of FedEx confirmation receipt and check. Email Claudia to contact Norcal to redeposit the check.	0.5	165/hr	82.50
1/26/2016	AD	Email a copy of the rejection of payment to Norcal Mutual, ask to research the cause of rejection.	0.2	165/hr	33.00
1/26/2016	AD	Email from Claudia re Dr. Yang's malpractice insurance payment; it was rejected by Pacific Premier Bank. Requested from Claudia to forward a copy of the rejection.	0.3	165/hr	49.50
1/27/2016	AD	Forward Claudia's email to Todd re loan info and payments on the building.	0.1	165/hr	16.50
1/28/2016	AD	Incoming email from Claudia re Norcal Insurance payment, they can't redeposit the check; informed Josh and Steve and will reissue a check to Norcal Insurance.	0.2	165/hr	33.00
1/29/2016	AD	Contact Norcal Insurance to verify amount due, was told the premium was already paid on 1/26 by a credit card. Inform Josh and Steve of this information.	0.3	165/hr	49.50

Administration: Receivership Estate Operations Sub-Total _____ **15.8** _____ **\$ 2,597.00**

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>FINANCIAL: ACCOUNTING/AUDITING</u>					
1/5/2016	CA	Outgoing call to Suncor telephone service provider INS to inquire about payment of outstanding invoices over the phone.	0.1	75/hr	7.50
1/6/2016	CA	Multiple calls with Jeannie Williams of ISN Global Enterprises re outstanding invoices for telephone services and current balance due; ask her to send missing invoice for January services; arrange payment of outstanding balance via telephone; enter invoices in accounts payable and process accordingly.	1.1	75/hr	82.50
1/14/2016	CA	Process accounts payable, issue checks, scan/file/mail.	0.1	75/hr	7.50
1/14/2016	CA	Enter accounts payable.	0.1	75/hr	7.50
1/21/2016	AD	Review online banking for amount of deposits; forward a copy of the Jan transaction activity report to Steve, express my concern of how little deposits in the account. Review past amounts of deposits from Sept-Dec bank statements.	0.3	165/hr	49.50
1/21/2016	CA	Enter duplicate invoices for telephone services in December 2015 and January 2016 for payments that were voided due to bank freeze; process AP, issue checks; call to Jeannie Williams of ISN for address to send payment via FedEx Overnight, e-mail J. Williams and accounting department re: same; prepare FedEx standard overnight envelope to be delivered to ISN/Indus Cloud.	0.7	75/hr	52.50
1/22/2016	AD	Discuss payables with Todd Donell re Yanrob's operating expenses; we will not pay any of the business expenses.	0.2	165/hr	33.00
1/26/2016	CA	Enter accounts payable for Yanrob Medical's building association dues; contact Parker Properties to change mailing address; e-mail KC at Parker Properties re same and to request W9; process accounts payable, issue check, scan/file/mail to owners association.	0.8	75/hr	60.00
Financial: Accounting/Auditing Sub-Total			3.4		\$ 300.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>FINANCIAL: FORENSIC ACCOUNTING</u>					
1/4/2016	RL	Per receiver's request, inspected 2012-2013 Yanrob's Medical Inc. bank statements (Pacific Premier Bank, Bank of America, GBC International Bank) for deposit of \$500K cashier's check from Suncor Hesperia.	1.8	315/hr	567.00
1/4/2016	RL	Per receiver's request, inspected 2014-2015 Yanrob's Medical Inc. bank statements (Pacific Premier Bank, Bank of America, GBC International Bank) for deposit of \$500K cashier's check from Suncor Hesperia.	1.8	315/hr	567.00
1/4/2016	SD	Review preliminary report from forensic accountant regarding Yanrob	0.1	347/hr	34.70
1/6/2016	RW	Reconcile bank statement to QuickBooks file for Yanrob's Medical Inc (Pacific Premier Bank account 9516, Bank of America account 8426, GBC International Bank account 0050, and City National Bank account 3115) to identify missing data.	1.8	310/hr	558.00
1/15/2016	RW	Yanrob's Medical Inc. Bank of America 8426: Review and analyze entries for register and prepare schedule for check Images request. 4/1/14 to 12/31/12	1.8	310/hr	558.00
1/15/2016	RL Ad	Updated document tracker with files received from City National Bank.	1.5	100/hr	150.00
1/15/2016	RW	Yanrob's Medical Inc. Bank of America 8426: Review and analyze entries for register and prepare schedule for check Images request. 7/1/13 to 3/31/14	1.8	310/hr	558.00
1/15/2016	RW	Yanrob's Medical Inc. Bank of America 8426: Review and analyze entries for register and prepare schedule for check Images request. 10/1/12 to 6/30/13	1.7	310/hr	527.00
1/15/2016	RW	Yanrob's Medical Inc. Bank of America 8426: Review and analyze entries for register and prepare schedule for check Images request. 1/1/12 to 9/30/12	1.7	310/hr	527.00
1/21/2016	RL Ad	Updated document tracker for documents received from City National Bank on 1.21.16.	1.5	100/hr	150.00
1/22/2016	RW	Review and analyze data from file folder 123015 PPB Activity.	1.7	310/hr	527.00
1/25/2016	RL Ad	Updated document tracker for documents received from Pacific Premier Bank regarding Yanrob's Medical Inc. account.	1.1	100/hr	110.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/26/2016	RL	Prepared annual summary of total deposits and withdrawals 2012-2015 for Yanrob's Medical Inc (Pacific Premier Bank account 9516, Bank of America account 8426, BGC International Bank account 0050, and City National Bank account 3115), Suncare Care Inc (Bank of America account 2122)	1.6	315/hr	504.00
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012 - 2015 for Yanrob's Medical Inc (Pacific Premier Bank account 9516, Bank of America account 8426.)	2.2	315/hr	693.00
1/27/2016	RL	Prepared summary of cash receipts and disbursements for all bank accounts 2012 - 2015 for Yanrob's Medical Inc (GBC International Bank account 0050, and City National Bank account 3115), Suncor Care Inc (Bank of America account 2122).	1.5	315/hr	472.50

Financial: Forensic Accounting Sub-Total _____ **23.6** _____ **\$ 6,503.20**

LEGAL: ASSET ANALYSIS AND RECOVERY

1/20/2016	SD	Review email from receiver's counsel, Kenyon Harbison, Esq. re: CNB's refusal to turn over Yanrob funds; review lengthy legal analysis attached; numerous follow-up emails and discussions	0.7	347/hr	242.90
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Legal: Asset Analysis and Recovery Sub-Total _____ **\$ 242.90**

For professional services rendered:..... \$10,580.00

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$10,580.00
Expenses:	\$.00
Total Due:	<u><u>\$10,580.00</u></u>

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	15.3	165.00	\$2,524.50
Carolina Aguirre	2.9	75.00	\$217.50
Desiree Mattoon	.6	75.00	\$45.00
Richard Lieu	8.9	315.00	\$2,803.50
Richard Lieu, Admin	4.1	100.00	\$410.00
Roy Woo	10.5	310.00	\$3,255.00
Sarah Bates	.4	275.00	\$110.00
Steve Donell	3.5	347.00	\$1,214.50

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	2.7	\$936.90	8.9%
Administration: Receivership Estate Operations	15.8	\$2,597.00	24.5%
Financial: Accounting/Auditing	3.4	\$300.00	2.8%
Financial: Forensic Accounting	23.6	\$6,503.20	61.5%
Legal: Asset Analysis and Recovery	.7	\$242.90	2.3%
TOTAL PROFESSIONAL FEES:	46.2	\$10,580.00	
EXPENSES:		\$0.00	
TOTAL DUE:		\$10,580.00	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Yanrob's Medical, Inc.
 Internal Code: 1994

April 15, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
2/1/2016	SD	Review Preliminary title report prepared by Fidelity National title	0.1	347/hr	34.70
2/1/2016	SD	Review follow-up emails from defendant's counsel regarding payment of malpractice insurance premium	0.1	347/hr	34.70
2/2/2016	SD	Review \$5,000 wire transfer from Law Offices of Daiel Deng; forward to counsel	0.1	347/hr	34.70
2/4/2016	TD	Email Matt Sullivan with Lee and Associates regarding the building off of Vanderbilt.	0.1	275/hr	27.50
2/5/2016	TD	Incoming call from Matt Sullivan of Lee and Associates regarding the value of the Vanderbilt office building.	0.2	275/hr	55.00
2/8/2016	TD	Email Claudia Kano to schedule a property tour at the Vanderbilt building.	0.1	275/hr	27.50
2/10/2016	SD	Review email from Joshua del Castillo, Esq. to Mark Hiraide, Esq. re: discussions with SEC, Yanrob building, property values; review and respond to follow up emails	0.2	347/hr	69.40

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/10/2016	SD	Review updated preliminary title report for the Vanderbilt way building	0.1	347/hr	34.70
2/12/2016	SD	Discussion with counsel regarding the occupancy of the Vanderbilt building by Dr. Yang; review follow-up email from counsel to defendant's counsel re: occupancy issues and contact by Claudia with vendors	0.3	347/hr	104.10
2/24/2016	SB	Return call to Kenyon Harbison re receiver's control over Yanrob bank account.	0.2	275/hr	55.00
2/25/2016	SD	Review sales proposal for 406 E Vanderbilt Way prepared by Lee & Associates	0.4	347/hr	138.80
2/26/2016	TD	Prepare property sale analysis of the Vanderbilt medical building. Email to Steve Donell, Josh Del Castillo, and Kenyon Harbison.	0.5	275/hr	137.50
Administration: General Estate Operations Sub-Total			2.4		\$ 753.60

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/1/2016	DM	Send email to Claudia Kano re: request for evidence of insurance.	0.1	75/hr	7.50
2/1/2016	AD	Email from S Donell regarding bills, inform T Donell is approving and review payables for this location.	0.1	165/hr	16.50
2/1/2016	AD	Review email from Del Castillo re: CNB account and building payables.	0.2	165/hr	33.00
2/2/2016	AD	Incoming ACH from Dr. Deng; email Steve to inform of this notice.	0.2	165/hr	33.00
2/2/2016	AD	Email from Pacific Premier Bank to review and approve incoming check to be cashed. Bank inquired about E signature.	0.2	165/hr	33.00
2/5/2016	DM	Send email to Claudia Kano re: evidence of insurance.	0.1	75/hr	7.50
2/5/2016	AD	Incoming email from Pacific Premier bank to make a transfer to the payroll account; forward to Steve to sign and approve. Email back to the bank to process.	0.2	165/hr	33.00
2/24/2016	AD	Retrieve current bank activity; forward January bank statement and bank activity to all.	0.2	165/hr	33.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/25/2016	AD	Incoming wire from Dr. Deng; forward to receiver for his information.	0.2	165/hr	33.00
Administration: Receivership Estate Operations Sub-Total			1.5		\$ 229.50

FINANCIAL: ACCOUNTING/AUDITING

2/1/2016	CA	Enter and process accounts payable for HOA dues for February 2016; issue check, scan/file/mail.	0.3	75/hr	22.50
2/17/2016	CA	Enter accounts payable for FedEx	0.1	75/hr	7.50
2/18/2016	CA	Compare AP check register to Deposit Activity report for YanRob account to ensure sufficient funds to issue checks; process AP, issue checks, scan and file.	0.2	75/hr	15.00
2/22/2016	AD	Review emails from Steve and Kenyon re: expense distribution; email all of explanation.	0.3	165/hr	49.50
Financial: Accounting/Auditing Sub-Total			0.9		\$ 94.50

FINANCIAL: FORENSIC ACCOUNTING

2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Yanrob's Medical Inc (Pacific Premier Bank account 9516, Bank of America account 8426, GBC International Bank account 0050, and City National Bank account 3115).	2.7	315/hr	850.50
2/18/2016	SD	Review forensic accounting report regarding the Vanderbilt building	0.3	347/hr	104.10
2/19/2016	SD	Review updated forensic accounting regarding Vanderbilt	0.1	347/hr	34.70
2/26/2016	RL	Inspect disbursements subsequent to transfers to Yanrob's Medical Inc. all accounts. Prepare report exhibit: schedule of transfers to Yanrob's Medical Inc.	2.1	315/hr	661.50
Financial: Forensic Accounting Sub-Total			5.2		\$ 1,650.80

Hours Rate Amount

FINANCIAL: VALUATION

2/25/2016	SD	Meeting with Matt Sullivan, Broker re: Opinion of Value for the Sunrob's Medical Building	1.1	347/hr	381.70
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Financial: Valuation Sub-Total _____ \$ 381.70

For professional services rendered:..... \$3,110.10

TOTAL SERVICES AND EXPENSES:

Professional Fees:		\$3,110.10
Expenses:		\$0.00
Total Due:		\$3,110.10

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	1.6	165.00	\$264.00
Carolina Aguirre	.6	75.00	\$45.00
Desiree Mattoon	.2	75.00	\$15.00
Richard Lieu	4.8	315.00	\$1,512.00
Sarah Bates	.2	275.00	\$55.00
Steve Donell	2.8	347.00	\$971.60
Todd Donell	.9	275.00	\$247.50

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	2.4	\$753.60	24.2%
Administration: Receivership Estate Operations	1.5	\$229.50	7.4%
Financial: Accounting/Auditing	.9	\$94.50	3%
Financial: Forensic Accounting	5.2	\$1,650.80	53.1%
Financial: Valuation	1.1	\$381.70	12.3%
TOTAL PROFESSIONAL FEES:	11.1	\$3,110.10	
EXPENSES:		\$.00	
TOTAL DUE:		\$3,110.10	



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Invoice submitted to:
 SEC vs. Suncor LLC
 Yanrob's Medical, Inc.
 Internal Code: 1994

May 31, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/2/2016	SD	Review email from defendant's counsel to receivers counsel regarding potential asset disposition plan for the Vanderbilt property; follow-up discussion with receivers counsel	0.3	347/hr	104.10
3/7/2016	SD	Follow-up discussion with Lee & Associates, broker re: sales strategy for the Vanderbilt property	0.2	347/hr	69.40
3/9/2016	SD	Review and respond to numerous follow-up emails to and from receivers counsel and defendant's counsel regarding sales strategy and disposition plan for Yanrob building	0.2	347/hr	69.40
3/15/2016	TD	Reply to email from Martin Stratte, Esq. regarding the HOA dues for the Vanderbilt property.	0.1	275/hr	27.50
3/16/2016	TD	Called Martin Stratte, Esq. regarding past due HOA fees for the Vanderbilt building.	0.2	275/hr	55.00
3/30/2016	TD	Reply to email from Martin Stratte regarding the status of the sale of the building and past due HOA assessments.	0.1	275/hr	27.50
3/30/2016	TD	Called Josh Del Castillo to discuss pending foreclosure by the lender and HOA.	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/31/2016	SD	Discussion with Joshua del Castillo, Esq. re: strategy to sell Vanderbilt and his discussion with Defendant's counsel	0.5	347/hr	173.50
Administration: General Estate Operations Sub-Total			1.8		\$ 581.40

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/15/2016	DM	Review email from Martin Stratte, Esq. re: request for call with Receiver; email receiver re: same.	0.1	75/hr	7.50
3/17/2016	AD	Email Pacific Premier Bank to request copy of Jan bank statement.	0.1	165/hr	16.50
Administration: Receivership Estate Operations Sub-Total			0.2		\$ 24.00

FINANCIAL: FORENSIC ACCOUNTING

3/1/2016	RL	Edit draft report: update Exhibit 5 - transfers to Yanrob's Medical, Inc.	1.2	315/hr	378.00
3/3/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 7/1/13 - 12/31/13.	2.3	315/hr	724.50
3/3/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 1/1/13 - 6/30/13.	1.9	315/hr	598.50
3/3/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 7/1/12 - 12/31/12.	2.1	315/hr	661.50
3/3/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 1/1/14 - 6/30/14.	2.2	315/hr	693.00
3/4/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 7/1/14 - 12/31/14.	2.5	315/hr	787.50
3/9/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 1/1/15 - 6/30/15.	2.1	315/hr	661.50
3/9/2016	RL	Review deposits for Yanrob's Medical, Inc. Pacific Premier Bank account 9516 7/1/15 - 12/31/15.	2.2	315/hr	693.00
3/10/2016	RL	Review document production from GBC International Bank.	1.5	315/hr	472.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/15/2016	RL	Reviewed and analyzed document production from GBC International Bank: Yanrob's Medical, Inc. account #5070.	0.4	315/hr	126.00
3/15/2016	RL	Review and analyze document production from GBC International Bank: Yanrob's Medical, Inc. account #0050.	1.6	315/hr	504.00
3/15/2016	RL	Update report exhibit based on document production from GBC International Bank: bank summary.	1.6	315/hr	504.00
3/15/2016	RL	Update report exhibit based on document production from GBC International Bank: summary by account.	1.3	315/hr	409.50
3/15/2016	RL	Update report exhibit based on document production from GBC International Bank: cash receipts and disbursements.	0.6	315/hr	189.00
3/15/2016	RL	Review and analyze document production from GBC International Bank: Yanrob's Medical, Inc. outstanding loan.	1.2	315/hr	378.00
3/21/2016	RL	Address follow-up from Allen Matkins: inspect GBC documents for use of loan proceeds (Yanrob's Medical, Inc.).	1.2	315/hr	378.00
3/28/2016	RL	Address follow-up from Allen Matkins: investigate use of funds for transfers to Yanrob's Medical, Inc.	2.4	315/hr	756.00
3/29/2016	RL	Address follow-up from Allen Matkins: updated flowchart to include Vanderbilt (Suncor Hesperia, Yanrob's Medical, Inc.).	0.4	315/hr	126.00
Financial: Forensic Accounting Sub-Total			28.7		\$ 9,040.50

FINANCIAL: VALUATION

3/9/2016	SD	Review financial analysis of Vanderbilt building; follow-up discussion with brokers regarding evaluation of equity	0.5	347/hr	173.50
3/24/2016	SD	Discussion with broker re: valuation of property	0.2	347/hr	69.40
Financial: Valuation Sub-Total			0.7		\$ 242.90

LEGAL: ASSET ANALYSIS AND RECOVERY

3/9/2016	SD	Email/discussion with Kenyon Harbison, Esq. re: legal strategy regarding funds held by GBC Bank	0.2	347/hr	69.40
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/17/2016	SD	Review default letter prepared by counsel for GBC Bank to Dr. Yang; discuss with counsel	0.2	347/hr	69.40
Legal: Asset Analysis and Recovery Sub-Total			0.4		\$ 138.80

LEGAL: ASSET DISPOSITION

3/1/2016	SD	Discuss status of disposition of Vanderbilt property with Receiver's counsel; review email from Joshua del Castillo, Esq. to Mark Hiraide, Esq. re: disposition issues/strategy/financial package	0.2	347/hr	69.40
3/3/2016	SD	Review email exchange between receiver's counsel and defendant's counsel regarding the conclusion of receiver that the Vanderbilt property is a receivership asset and sales strategy associated therewith	0.1	347/hr	34.70
3/4/2016	SD	Email exchange with receivers counsel regarding asset disposition plan for the Vanderbilt building	0.1	347/hr	34.70
3/24/2016	SD	Follow up email/discussion with Receiver's counsel re: disposition status of Yanrob's Medical Building	0.2	347/hr	69.40
3/30/2016	SD	Review numerous emails to and from receiver's counsel and defendant's counsel regarding sale of Vanderbilt building; Follow-up discussion with receiver's counsel	0.1	347/hr	34.70
Legal: Asset Disposition Sub-Total			0.7		\$ 242.90

For professional services rendered:..... \$10,270.50

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$10,270.50
Expenses:	\$.00
Total Due:	<u><u>\$10,270.50</u></u>

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.1	165.00	\$16.50
Desiree Mattoon	.1	75.00	\$7.50
Richard Lieu	28.7	315.00	\$9,040.50
Steve Donell	3.0	347.00	\$1,041.00
Todd Donell	.6	275.00	\$165.00

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	1.8	\$581.40	5.7%
Administration: Receivership Estate Operations	.2	\$24.00	0.2%
Financial: Forensic Accounting	28.7	\$9,040.50	88%
Financial: Valuation	.7	\$242.90	2.4%
Legal: Asset Analysis and Recovery	.4	\$138.80	1.4%
Legal: Asset Disposition	.7	\$242.90	2.4%
TOTAL PROFESSIONAL FEES:	32.5	\$10,270.50	
EXPENSES:		\$.00	
TOTAL DUE:		\$10,270.50	

General Invoices



Stephen J. Donell, Receiver
 12121 Wilshire Blvd. Suite 1120
 Los Angeles, CA 90025
 Phone: (310) 207-8481 Fax: (310) 207-3483
 www.fedreceiver.com

Invoice submitted to:
 SEC vs. Suncor LLC
 Internal Accounting Code: 1990 General

February 3, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1000

December 1, 2015 - December 31, 2015

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
12/10/2015	SB	Review complaint filed by SEC	0.4	275/hr	110.00
12/11/2015	SD	Review and reply to email from Joshua del Castillo, Esq. re: court entered Preliminary Injunction and Appointing Order; discuss missing language	0.1	347/hr	34.70
12/11/2015	SB	Conference call with Receiver, J. Donell, Zackary Carlyle, and Mark Hiraide re initial receivership issues.	0.9	275/hr	247.50
12/11/2015	SD	Perform initial review of Order Appointing Receiver; discuss benchmark dates with counsel	0.4	347/hr	138.80
12/11/2015	SD	Conference call with Defendants and Defendant's counsel re: finances and case background	1.0	347/hr	347.00
12/11/2015	SB	Outgoing call to Josh Del Castillo re requests for turnover to be sent to banks. Also discuss Mission Investments and Allen Chi.	0.2	275/hr	55.00
12/11/2015	SB	Review proposed preliminary injunction and order appointing receiver and schedules filed pursuant to TRO.	1.0	275/hr	275.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/11/2015	SB	Outgoing calls to Bank of America and Citizens Business Bank re delivery information for requests for turnover of funds/receiverships. Draft and send letters via fax to Bank of America, and regular and certified mail to Citizens.	1.3	275/hr	357.50
12/12/2015	SD	Provide copy of order appointing receiver to defendant's CPA; follow-up email exchange	0.1	347/hr	34.70
12/12/2015	SD	Prepare email to defendant's counsel regarding request for copies of defendant's tax returns for receivership estate entities; follow-up email exchange	0.1	347/hr	34.70
12/14/2015	SD	Review email exchange between receivers counsel and defendant's immigration/EB 5 counsel	0.1	347/hr	34.70
12/14/2015	SD	Review complaint; review schedules required by TRO	0.4	347/hr	138.80
12/14/2015	SB	Outgoing call and email to Claudia Kano re insurance for receivership entities.	0.2	275/hr	55.00
12/14/2015	SD	Travel to Fontana; meet onsite contractors; meet Defendants; travel to Hesperia, perform inspection; travel to Lynwood, observe exterior of property	8.0	347/hr	2,776.00
12/15/2015	SD	Review and approve SEC access letter prepared by receivers counsel	0.1	347/hr	34.70
12/15/2015	SD	Review and reply to email from Defendant re: obtaining document production from TAB Products; follow up discussion with Jeff Themm re: obtaining documents re: FTP Site	0.4	347/hr	138.80
12/15/2015	SD	Review plaintiff memorandum of points and authorities in support of application for TRO and appointment of receiver	0.2	347/hr	69.40
12/15/2015	SD	Discussion with counsel re: need for accounting documents; review email from counsel to Mark Hiraide re: obtaining records/documents; follow up emails with Defendant's counsel	0.3	347/hr	104.10
12/15/2015	SB	Forward list of bank accounts (unredacted) and letters sent to Bank of America and Citizens Business Bank to Josh Del Castillo via email.	0.1	275/hr	27.50
12/15/2015	SB	Return call to Carrie at Bank of America re receipt of request for turnover of funds.	0.2	275/hr	55.00
12/15/2015	SB	Outgoing call to Citizens Business Bank, spoke to Paul, discuss status of request for turnover of funds. Send request via facsimile.	0.5	275/hr	137.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/15/2015	SD	Conference call with: SEC, Joshua del Castillo, Esq. , Mark Hiraide, Esq. re: initial operations of the estate, status of accounting, document turn-over, Hesperia emergency measures	1.2	347/hr	416.40
12/15/2015	SD	Discussion with Defendant's counsel re: overall status of initial stages of receivership - Fontana, Hesperia, accounting issues etc.	0.2	347/hr	69.40
12/15/2015	SD	Discussion with SEC re: case status	0.3	347/hr	104.10
12/15/2015	SD	Discussion with Defendant's E-Document vendor re: turnover of Defendant's records; review follow-up emails with receivers counsel regarding same	0.3	347/hr	104.10
12/16/2015	SD	Perform research on the services of Wieland-Davco for potential consideration re: retention by receiver to perform construction consulting services	0.4	347/hr	138.80
12/17/2015	SD	Initial conversations with Wieland-Davco re: potential retention by receiver; explain background of receivership, duties and role of consultant	0.5	347/hr	173.50
12/17/2015	SD	Discussion with Eric Robi of Elluma re: status of imaging of hard drives of defendant	0.2	347/hr	69.40
12/18/2015	SD	Prepare email to defendant's confirming that they are not to take any action with respect to receivership estate assets	0.1	347/hr	34.70
12/18/2015	SD	Discussion with Receiver's counsel re: turn-over of documents from FTP site from Defendant's document vendor	0.2	347/hr	69.40
12/21/2015	SD	Discussion with Receiver's counsel re: Initial Report of Receiver, obtaining documents from Defendants	0.2	347/hr	69.40
12/21/2015	SD	Contact BGC Bank. Discuss Order Appointing Receiver with numerous parties; obtain email address and send Order Appointing Receiver	0.3	347/hr	104.10
12/21/2015	SD	Review letter from Citizens Business Bank re: Suncor Bank accounts; review attached check payable to the receivership	0.1	347/hr	34.70
12/21/2015	SD	Discussion with counsel regarding Pacific Premier Bank's inability to approve checks per court order	0.1	347/hr	34.70
12/21/2015	SD	Review December 17, 2015 letter from citizens business Bank; coordinate depositing of funds; forward letter to counsel	0.1	347/hr	34.70
12/22/2015	SD	Review and approve addendum to contract with Weiland-Davco	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2015	SD	Discussion with Defendant's document imaging company re: invoices and status of FTP site to access additional documents, if any	0.2	347/hr	69.40
12/22/2015	CA	Attempt to access online bank accounts at Pacific Premier Bank and Citizens Business Bank, access denied; e-mail to A. Donell and S. Donell to report findings.	0.2	75/hr	15.00
12/23/2015	SD	Review and respond to email from Zach Carlyle re: questions and comments regarding initial report of receiver	0.1	347/hr	34.70
12/23/2015	SD	Meeting with Defendants, contractors, Defendant's counsel, Receiver's counsel, architect to discuss the Fontana project status, overall receivership	2.3	347/hr	798.10
12/28/2015	SD	Review December 28, 2015 letter to defendant's counsel re: receivership estate operational issues	0.1	347/hr	34.70
12/28/2015	SD	Discussion with Noeleta Lacey of Advance Records Management Inc. regarding imaging turned over records	0.1	347/hr	34.70
12/28/2015	SD	Discussion with Joshua del Castillo, Esq. re: status of funds held by GBC Bank; review numerous follow up emails to and from Defendant's counsel	0.2	347/hr	69.40
12/29/2015	SD	Review deposition transcript of Claudia Kano - only bill partial time	1.1	347/hr	381.70
12/29/2015	SD	Review deposition transcript of Dr. Yang - only bill partial time	0.5	347/hr	173.50
12/30/2015	SD	Discussion with Wieland-Davco re: status of contract with Receiver	0.1	347/hr	34.70
12/31/2015	SD	Email to/from Rick Mayer, contractor confirming he may not take any action due to receivership; numerous follow up emails	0.1	347/hr	34.70

Administration: General Estate Operations Sub-Total _____ **25.3** _____ **\$ 8,379.10**

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

12/1/2015	JD	Review and make suggested changes to draft of Receiver's Initial Report.	0.4	275/hr	110.00
12/11/2015	DM	Email receiver re: ordering preliminary title reports for the Suncor properties.	0.1	75/hr	7.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/11/2015	SD	Conference call with SEC, Defendant's counsel and Receiver's staff and counsel re: initial steps to be taken in the case; case background	0.9	347/hr	312.30
12/11/2015	JD	Conference call with Carlyle, del Castillo, Receiver, Bates and Hiraide regarding information needed by the Receiver and other pending matters.	0.9	275/hr	247.50
12/11/2015	DM	Obtain Qualified Settlement Fund EIN from the Internal Revenue Service; scan and save in case file.	0.3	75/hr	22.50
12/11/2015	DM	Review corporate documents sent by Claudia Kano; update database to reflect Tax I.D numbers for receivership entities; email receiver re: missing Tax I.D for Suncor Fontana, LLC.	0.3	75/hr	22.50
12/12/2015	SD	Review TRO and OSC; review stipulation regarding Preliminary Injunction, order appointing receiver and freezing assets; discussion with counsel	0.4	347/hr	138.80
12/12/2015	SD	Discuss manner of payment to computer consultants as a nonprofessional with receiver's counsel	0.1	347/hr	34.70
12/14/2015	RE	Change three addresses from the post office. Suncor Care Lynwood, Suncor Fontana, LLC and Suncor Hesperia, LLC	0.5	75/hr	37.50
12/14/2015	DM	Set up conference call using AT&T Teleconferencing; email dial-in instructions to all parties.	0.2	75/hr	15.00
12/14/2015	DM	Review Order Appointing Receiver for definition of Receivership Entities; confirm address with the Secretary of State.	0.6	75/hr	45.00
12/14/2015	DM	Send email to Receiver re: changing entity address and agent for service of process.	0.2	75/hr	15.00
12/15/2015	DM	Email Shauna Skarin of Fidelity National Title to order preliminary title reports for the properties located in Fontana, Hesperia and Lynwood.	0.3	75/hr	22.50
12/15/2015	DM	Download and save turnover documents from Celtic Bank in case file; email via Hightail to Josh del Castillo, Esq.	0.3	75/hr	22.50
12/15/2015	SB	Two outgoing calls to Claudia Kano re insurance for various properties and vendor for hydrant issues at Hesperia property. Send follow up email.	0.3	275/hr	82.50
12/15/2015	SB	Research QuickBooks software to be able to access documents prepared by Rivera, Jamjian & Dillard, LLP. Outgoing call to them to inquire what version of the software they are using. Discuss types of files to be sent.	0.8	275/hr	220.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/15/2015	DM	Complete Form 56 for the three receivership entities; email receiver re: same.	0.8	75/hr	60.00
12/16/2015	DM	Review and respond to email and phone calls from Receiver, Mark Hiraide, Josh del Castillo, Esq. and Jim Donell re: conference call; schedule conference call and email dial-in instructions to all parties.	0.3	75/hr	22.50
12/16/2015	JD	Telephone conference with del Castillo regarding paragraph 4i of the Order Appointing Receiver.	0.2	275/hr	55.00
12/17/2015	DM	Download turnover documents from Varina Murphy of the Securities and Exchange Commission.	1.5	75/hr	112.50
12/17/2015	JD	Telephone conference with Rose Juarez, Branch Manager, Pacific Premier Bank, regarding compliance with the Court's order. Send letter with copy of Order Appointing Receiver.	0.6	275/hr	165.00
12/17/2015	JD	Telephone conference with Claudia Kano and Robert Yang regarding information on Lynwood and the contact information for the business operating accounts. Send copy to Order Appointing Receiver to Kano as requested.	0.5	275/hr	137.50
12/17/2015	DM	Review and respond to email from Kenyon Harbison Esq. of Allen Matkins re: EIN and TIN numbers for defendants and relief defendants.	0.3	75/hr	22.50
12/17/2015	DM	Create creditors service list; add Kelly Bagla of Bagla Law to service list.	0.2	75/hr	15.00
12/17/2015	DM	Pull property tax bills for Suncor Lynwood, Suncor Hesperia and Suncor Fontana for the County Assessor's office; save in case file and email Receiver re: same.	0.8	75/hr	60.00
12/17/2015	DM	Create case service list.	0.5	75/hr	37.50
12/18/2015	SD	Review and respond to email from David Zaro, Esq. re: review and analysis of consulting agreement from Weiland-Davco; review recommendations for changes to contract; follow-up discussion to determine if court approval needed; discuss strategy to minimize costs and to create efficiencies for the receivership estate	0.4	347/hr	138.80
12/18/2015	JD	Send email to Claudia Kano requesting a break-down of the operating expenses with back-up invoices and a payroll list.	0.1	275/hr	27.50
12/18/2015	DM	Email David Zaro, Esq. sample addendum to vendor contracts for receiverships.	0.1	75/hr	7.50
12/18/2015	JD	Send letter to Bank of America regarding release of funds from the payroll account.	0.4	275/hr	110.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	DM	Draft letters to County Assessor Offices re: change of mailing address, prepare change of address form and mail and fax letters.	1.5	75/hr	112.50
12/18/2015	DM	Meet with receiver to discuss Form 56	0.2	75/hr	15.00
12/18/2015	JD	Telephone call to Rosie Juarez regarding the Receiver's letter to her dated 12/17/15.	0.2	275/hr	55.00
12/18/2015	DM	Schedule conference call using AT&T Teleconferencing; email dial-in instructions to all parties.	0.2	75/hr	15.00
12/18/2015	DM	Prepare signature block and definition of seller for Receiver's review and approval; revise and email to David Zaro, Esq. for review.	0.4	75/hr	30.00
12/21/2015	DM	Prepare list of Assessor Parcel Numbers and addresses in preparation of getting the Order Appointing Receiver recorded.	0.4	75/hr	30.00
12/21/2015	RE	Prepare change of addresses with the post office for the four properties under construction	0.5	75/hr	37.50
12/21/2015	RE	Prepare three Order of Receiver documents with First Legal-Suncor Care Lynwood, Suncor Fontana and Suncor Hesperia-to be Certified and then Recorded	0.9	75/hr	67.50
12/21/2015	JD	Send follow-up email to Kano requesting payroll information and contact info for their payroll company.	0.1	275/hr	27.50
12/21/2015	TD	Conference call with Steve Donell, Jim Donell, Josh Del Castillo, David Zaro, and Kenyon Harbison. Discuss status of each project and general receivership operations.	1.0	275/hr	275.00
12/21/2015	SD	Discussion with counsel regarding ability to use investor funds for construction purposes and need for court approval	0.1	347/hr	34.70
12/21/2015	DM	Schedule conference call with AT&T Teleconferencing; email dial-in instructions to all parties.	0.2	75/hr	15.00
12/22/2015	SB	Review construction and consulting services agreement from Wieland Davis Corporation, draft addendum to contract.	0.5	275/hr	137.50
12/22/2015	AD	Email Josh Del Castillo copies of checks received from Bank of America and Citizens Business Bank.	0.1	165/hr	16.50
12/22/2015	JD	Review invoices for draw request. Prepare letter for Receiver to request funds. Telephone conference with Steve Howell; finalize letter for Receiver and send to Howell with back-up invoices for draw request.	0.7	275/hr	192.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/22/2015	DM	Email Executed Conflict Waiver Letter to Barry V. Freeman. Esq.	0.1	75/hr	7.50
12/23/2015	JD	Incoming call from Kari Steiger with Bank of America regarding the payroll account.	0.1	275/hr	27.50
12/28/2015	DM	Review and respond to email from Josh Del Castillo, Esq. re: Form 56	0.2	75/hr	15.00
12/28/2015	JD	Review email from Harbison regarding turn-over of funds from the Bank of America payroll account.	0.1	275/hr	27.50
12/29/2015	DM	Post Receiver's Initial Report and Notice of Filing of Initial Report on FedReceiver.com.	0.3	75/hr	22.50
12/29/2015	DM	Review and respond to email from Kenyon Harbison Esq. of Allen Matkins re: documents sent by the commission on December 23, 2015; request image of documents for case file.	0.3	75/hr	22.50
12/29/2015	SB	Review turnover documents received from Defendant, determine what documents have been sorted by property.	1.5	275/hr	412.50
12/29/2015	SB	Outgoing call to Keystone, arrange for scanning services on-site for all turnover documents.	0.2	275/hr	55.00
12/29/2015	DM	Sort and organize turnover documents from defendant.	1.0	75/hr	75.00
12/29/2015	SB	Email exchange with Fred Akhavan re bates stamping of turnover documents and scanning estimates.	0.2	275/hr	55.00
12/30/2015	SB	Meeting with representatives from Keystone re scanning of turnover documents.	0.2	275/hr	55.00
12/30/2015	SB	Email exchange with Del Castillo re SEC turnover documents and subpoenas for missing/current bank statements and detail.	0.2	275/hr	55.00
12/30/2015	SB	Send email to Richard Lieu re status of missing bank statements/detail.	0.1	275/hr	27.50
12/30/2015	JD	Receive funds from Bank of America payroll account; send email to del Castillo and receiver notifying them of the funds received.	0.1	275/hr	27.50
Administration: Receivership Estate Operations Sub-Total			24.9		\$ 4,273.30

Hours Rate Amount

ADMINISTRATION: WEBSITE

12/14/2015	SB	Set up case on fedreceiver.com, post order appointing receiver and brief case summary.	0.5	275/hr	137.50
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Administration: Website Sub-Total _____ **0.5** _____ **\$ 137.50**

LEGAL: ASSET ANALYSIS AND RECOVERY

12/11/2015	SD	Coordinate with receivers computer forensics consultant; email defendant to set up appointment to image computers	0.4	347/hr	138.80
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12/15/2015	SD	Review Mason document subpoena	0.1	347/hr	34.70
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12/18/2015	SD	Conference call with Receiver Administrator and Receiver's counsel re: document turn-over issues involving accounting, hard copy, e-version etc.	0.3	347/hr	104.10
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12/23/2015	SD	Review email from the SEC and attached letter from Bank of America regarding bank accounts frozen pursuant to the asset freeze; Follow-up discussion with receivers counsel regarding service of Order Appointing Receiver	0.1	347/hr	34.70
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12/28/2015	JD	Incoming call from Harbison regarding the turn-over of the Bank of America Payroll account.	0.2	275/hr	55.00
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12/29/2015	SD	Numerous emails to and from counsel re: subpoenas to various parties	0.1	347/hr	34.70
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12/30/2015	JD	Review Asset Purchase Agreement.	0.3	275/hr	82.50
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Legal: Asset Analysis and Recovery Sub-Total _____ **1.5** _____ **\$ 484.50**

LEGAL: ASSET DISPOSITION

12/28/2015	SD	Discussion with broker re: opinion of value of properties	0.1	347/hr	34.70
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Legal: Asset Disposition Sub-Total _____ **0.1** _____ **\$ 34.70**

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>LEGAL: BUSINESS OPERATIONS</u>					
12/13/2015	SD	Review email sent by defendant and attachments of business licenses for various receivership estate entities and/or relief defendants/related entities	0.1	347/hr	34.70
Legal: Business Operations Sub-Total			0.1		\$ 34.70
 <u>LITIGATION: ASSET RECOVERY</u>					
12/16/2015	SD	Discussion with receiver administrator regarding recovery of funds from Bank of America	0.1	347/hr	34.70
Litigation: Asset Recovery Sub-Total			0.1		\$ 34.70
 <u>FINANCIAL: ACCOUNTING/AUDITING</u>					
12/11/2015	SD	Compile initial list of transfers of funds based on discussion from defendant's counsel; provide to receiver's counsel	0.2	347/hr	69.40
12/15/2015	SD	Review email from Mark Hiraide re: accounting documents, escrow agent for Hesperia; review numerous financial document attachments	0.3	347/hr	104.10
12/15/2015	SD	Discussion with Defendant's CPA re: turn-over of QuickBooks files	0.2	347/hr	69.40
12/21/2015	CA	Complete remote deposit of check into Lynwood account; complete remote deposit of check into Fontana account.	0.1	75/hr	7.50
12/23/2015	JD	Telephone conference with Brandlin to discuss accounting issues.	0.4	275/hr	110.00
12/23/2015	CA	Search for and write emails re checks to deposit in Hesperia bank account; copy checks and complete remote deposit in Hesperia account, forward to A. Donell.	0.2	75/hr	15.00
Financial: Accounting/Auditing Sub-Total			1.4		\$ 375.40

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>FINANCIAL: BUSINESS ANALYSIS</u>					
12/15/2015	SD	Discussion with Shauna Skarin and Ruben Rosas of Fidelity National Title Re: obtaining primary title reports for all Suncor properties re: obtaining preliminary title reports for all properties and APN numbers	0.3	347/hr	104.10
12/15/2015	SD	Coordinate ordering preliminary title reports with Receiver Administrator and Fidelity National Title	0.1	347/hr	34.70
12/17/2015	SD	Numerous discussions with proposed consultant Weiland Associates	0.7	347/hr	242.90
12/21/2015	SD	Discussion with Brian Lucas of Wieland-Davco re: consulting services to be provided to receivership	0.2	347/hr	69.40
12/30/2015	SD	Discussion with Shep Roylance, Broker re: broker opinions of value for all sites, possible listing agreement to sell, overall market analysis of skilled nursing facilities, general background of the receivership, discussion of market for new skilled nursing facilities in Lynwood, Fontana and Hesperia	0.5	347/hr	173.50
Financial: Business Analysis Sub-Total			1.8		\$ 624.60

FINANCIAL: DATA ANALYSIS

12/16/2015	SD	Follow-up email exchange with defendant document consultant regarding FTP site and access to records; follow-up discussion with Joshua del Castillo	0.2	347/hr	69.40
12/17/2015	TD	Access and download approximately 5 gigabytes of data from an FTP site provided by Defendants.	0.4	275/hr	110.00
12/18/2015	SD	Discuss status of computer imaging with Eric Robi of Elluma	0.2	347/hr	69.40
12/18/2015	TD	Called Kenyon Harbison to discuss documents on hand and coordination for additional document turnover by defendants.	0.2	275/hr	55.00
12/18/2015	TD	General macro review of electronic documents turned over by Defendant via the FTP site. Documents reviewed all are construction related, architectural, plans, electrical, etc.	0.3	275/hr	82.50
12/18/2015	TD	Due to no response from Claudia Kano, email Mark Hiraide to coordinate physical review of documents at Defendant's office.	0.1	275/hr	27.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	TD	Email Claudia Kano to set up a meeting for on-site document review.	0.1	275/hr	27.50
12/21/2015	TD	Travel to Suncor main office and meet with Claudia Kano to review records and discuss the status of the various projects. Travel back to office.	4.0	275/hr	1,100.00
12/24/2015	SD	Review 5 boxes of property related records turned over in person by Claudia Kano; review files prepared by architect in person; Make inquiries regarding potential document imaging by imaging companies	4.9	347/hr	1,700.30
Financial: Data Analysis Sub-Total			10.4		\$ 3,241.60

FINANCIAL: STATUS REPORTS

12/21/2015	SD	Review draft initial report of receiver; numerous follow-up emails and discussions with counsel	0.7	347/hr	242.90
12/22/2015	SD	Review and approve final initial report of receiver	0.1	347/hr	34.70
Financial: Status Reports Sub-Total			0.8		\$ 277.60

FINANCIAL: FORENSIC ACCOUNTING

12/15/2015	SD	Review and respond to email from Anthony Sanchez, CPA re: status of accounting reports for defendants	0.1	347/hr	34.70
12/15/2015	SD	Review certified statement of Celtic Bank	0.1	347/hr	34.70
12/15/2015	SD	Review accounting report provided by defendants CPA covering the period from January 2011 through April 2015	0.3	347/hr	104.10
12/17/2015	SD	Discussion with Jeff Brandman, CPA regarding forensic work to be provided on the case	0.3	347/hr	104.10
12/18/2015	SD	Email exchange with defendant's counsel regarding lack of records turned over; follow-up discussion with receivers counsel	0.2	347/hr	69.40
12/18/2015	SD	Perform cursory review of contents of flash drive provided by Rivera Jamjian Dillard LLP, Defendant's accountant; review hard copy files also provided; review second flash drive with QuickBooks documents; discussion with CPA	1.9	347/hr	659.30

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/18/2015	SD	Perform cursory review of accounting reports provided by Defendant's CPA and transmitted by Allen Matkins via thumb drive	1.0	347/hr	347.00
12/19/2015	SD	Numerous emails and discussions with defendant's counsel regarding lack of documentation provided by defendants	0.3	347/hr	104.10
12/21/2015	RL	Took inventory of documents received, installed QuickBooks, ran reports, compared QuickBooks to bank statements	5.0	315/hr	1,575.00
12/21/2015	RL	Took inventory of documents received, installed QuickBooks, ran general ledger reports, compared QuickBooks to bank statements for all 10 bank accounts in 2014.	5.0	315/hr	1,575.00
12/21/2015	SD	Communication with Kenyon Harbison re: turnover items including Yanrob, Park Place escrow, Pacific Premier Bank, Bank of America, GBC international bank, citizens business Bank, construction documents for various properties and other related reports; discuss remaining items to be turned over	0.4	347/hr	138.80
12/22/2015	RL	Prepared scope and procedures and a list of missing bank statements.	1.0	315/hr	315.00
12/29/2015	RL	Status update call with Roy Woo.	0.5	315/hr	157.50
12/29/2015	SD	Review banking records turned over to the SEC - only bill partial time	1.0	347/hr	347.00
12/30/2015	SB	Review document tracker spreadsheet of bank statements prepared by Richard Lieu. Review bank records received from SEC for various entities.	0.5	275/hr	137.50
12/30/2015	ZB	Call with Jim Donell, Abegae Donell, Jeff Brandlin and Richard Lieu to discuss approach to the time recording, work performed to date, missing data and follow-up.	0.5	150/hr	75.00
12/30/2015	JB	Call with Jim Donell, Abegae Donell, Zella Belenkaya and Richard Lieu to discuss approach to the time recording, work performed to date, missing data and follow-up.	0.5	325/hr	162.50
12/30/2015	JB	Lunch with Richard Lieu, Steve Donell, Jim Donell, Todd Donell, and Sarah Bates to discuss status.	2.0	325/hr	650.00 (NO CHARGE)
12/30/2015	RL	Lunch with Jeff Brandlin, Steve Donell, Jim Donell, Todd Donell, and Sarah Bates to discuss status.	2.0	315/hr	630.00 (NO CHARGE)
12/30/2015	RL	Call with Jim Donell, Abegae Donell, Jeff Brandlin and Zella Belenkaya to discuss approach to the time recording, work performed to date, missing data and follow-up.	0.5	315/hr	157.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/31/2015	SD	Discussion and provide additional information to Jeff Brandlin, CPA re: forensic accounting	0.2	347/hr	69.40
Financial: Forensic Accounting Sub-Total			23.3		\$ 7,447.60

FINANCIAL: VALUATION

12/29/2015	SD	Discussion with Shep Roylance re: broker opinions of value on all properties	0.2	347/hr	69.40
Financial: Valuation Sub-Total					\$ 69.40

For professional services rendered:..... \$25,414.70

Expenses:

				<u>Amount</u>
12/14/2015	RE	Change three address for Suncor - (1) Suncor Care Lynwood, LLC (2) Suncor Fontana, LLC & (3) Suncor Hesperia, LLC		3.15
12/30/2015	SB	Photocopies		10.30
12/31/2015	SD	Postage expense.		60.49
12/31/2015	SD	Copy expense, 2,617 pages.		261.70
12/21/2015	RE	Change of address for the four Suncor properties under construction		4.20
12/23/2015	AD	Parking validations.		129.25
12/28/2015	AD	Parking validations.		2.35
12/30/2015	AD	Parking validations.		37.60

Total additional charges: \$509.04

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$25,414.70
Less: fee Write-offs:	<i>(\$1,280.00)</i>
Net Fees:	24,134.70
Expenses:	\$509.04
Total Due:	<u>\$24,643.74</u>

**TIMEKEEPER SUMMARY ('no charge' items are not included in these totals):
December 1, 2015 - December 31, 2015**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.1	165.00	\$16.50
Carolina Aguirre	.5	75.00	\$37.50
Desiree Mattoon	11.6	75.00	\$870.00
James H. Donell	5.3	275.00	\$1,457.50
Jeffrey Brandlin	.5	325.00	\$162.50
Richard Lieu	12.0	315.00	\$3,780.00
Roberta Ernisse	1.9	75.00	\$142.50
Sarah Bates	9.8	275.00	\$2,695.00
Steve Donell	38.1	347.00	\$13,220.70
Todd Donell	6.1	275.00	\$1,677.50
Zella Belenkaya	.5	150.00	\$75.00

**CATEGORY FEE SUMMARY:
December 1, 2015 - December 31, 2015**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	25.3	\$8,379.10	33%
Administration: Receivership Estate Operations	24.9	\$4,273.30	16.8%
Administration: Website	.5	\$137.50	0.5%
Legal: Asset Analysis and Recovery	1.5	\$484.50	1.9%
Legal: Asset Disposition	.1	\$34.70	0.1%
Legal: Business Operations	.1	\$34.70	0.1%
Litigation: Asset Recovery	.1	\$34.70	0.1%
Financial: Accounting/Auditing	1.4	\$375.40	1.5%
Financial: Business Analysis	1.8	\$624.60	2.5%
Financial: Data Analysis	10.4	\$3,241.60	12.8%
Financial: Status Reports	.8	\$277.60	1.1%
Financial: Forensic Accounting	23.3	\$7,447.60	29.3%
Financial: Valuation	.2	\$69.40	0.3%
SUB-TOTAL PROFESSIONAL FEES:	90.4	\$25,414.70	
LESS WRITE DOWNS:		(\$1,280.00)	
TOTAL PROFESSIONAL FEES:		\$24,134.70	
EXPENSES:		\$509.04	
TOTAL DUE:		\$24,643.74	



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www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Internal Accounting Code: 1990

April 8, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1001

January 1, 2016 - January 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
1/4/2016	SD	Review email correspondence between receiver's counsel and the SEC regarding case status	0.1	347/hr	34.70
1/4/2016	SD	Review and respond to email from Anthony Sanchez, CPA regarding payment of defendants accounting bills	0.1	347/hr	34.70
1/5/2016	SB	Review and respond to email from Receiver re bank records from SEC	0.1	275/hr	27.50
1/5/2016	TD	Reply to email from Frank Stamiello of iDiscovery regarding posting of emails.	0.1	275/hr	27.50
1/5/2016	SD	Review and respond to numerous emails regarding electronic records to be produced by defendant	0.3	347/hr	104.10
1/6/2016	SD	Review email from TGA Engineering and attached consulting contracts for all properties	0.2	347/hr	69.40
1/7/2016	TD	Email Josh Del Castillo to confirm if he received any response to his 1/6/15 email to Nancy Woodward.	0.1	275/hr	27.50
1/7/2016	SD	Review and respond to email from the SEC regarding City National Bank account issue	0.1	347/hr	34.70

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/7/2016	TD	Research registered agent of Park Place Escrow on Secretary of State web-site. Contact Park Place escrow, spoke to office manager Gina Jaramillo regarding lack of cooperation from Nancye Woodward. Forward previous correspondence from Josh Del Castillo to Nancye Woodward.	0.3	275/hr	82.50
1/7/2016	SD	Review declaration of Robert Yang and Claudia Kano pursuant to preliminary injunction filed January 7, 2016	0.1	347/hr	34.70
1/8/2016	TD	Incoming call from Gina Jaramillo of Park Place Escrow regarding the turnover of documents. Requested that we speak to her attorney. Provide update via email to Steve Donell, Josh Del Castillo, and Kenyon Harbison.	0.3	275/hr	82.50
1/8/2016	TD	Incoming call from Gina Jaramillo regarding status of wire transfer and turnover of documents.	0.2	275/hr	55.00
1/8/2016	TD	Reply to email from Nancye Woodward from Park Place Escrow regarding turnover of documents and escrow funds.	0.1	275/hr	27.50
1/8/2016	SD	Review and respond to follow-up emails from the SEC regarding previously undisclosed CNB Bank account	0.1	347/hr	34.70
1/8/2016	TD	Email Gina Jaramillo of Park Place Escrow to get status of the turnover of documents and funds being held in escrow.	0.1	275/hr	27.50
1/11/2016	SD	Discussion with Ben Holden of Design West Engineering re status of payment of outstanding invoices	0.2	347/hr	69.40
1/12/2016	SD	Review email exchange between Joshua del Castillo and Zachary Carlyle re: Motion for order and aid of receivership	0.1	347/hr	34.70
1/12/2016	SD	Coordination with numerous banks regarding opening new receivership estate bank accounts; execute signature cards for numerous accounts	0.1	347/hr	34.70
1/12/2016	TD	Email Gina Jaramillo with another request to produce escrow documents.	0.2	275/hr	55.00
1/12/2016	SB	Briefly review preliminary title reports for Lynwood, Hesperia and Fontana. Send to Receiver and counsel with comments.	0.2	275/hr	55.00
1/12/2016	SB	Conference call with Receiver, Del Castillo and Harbison re case status and going forward strategies.	1.2	275/hr	330.00
1/12/2016	TD	Conference call with Josh Del Castillo, Kenyon Harbison, Steve Donell, and Sarah Bates to discuss status of case, properties, document production, accounting, and turnover of funds.	1.2	275/hr	330.00
1/13/2016	SB	Outgoing and return call from Kenyon Harbison re bank records and report on case status.	0.3	275/hr	82.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/13/2016	SD	Discuss production regarding the Mason documents with receiver's counsel	0.2	347/hr	69.40
1/13/2016	SB	Discuss imaged documents from turnover by Kano with Receiver, draft letter to distribute copy of images to SEC, Allen Matkins, Mark Hiraide and Jerry Kirkland for Receiver's review.	0.6	275/hr	165.00
1/13/2016	SD	Discussion with Joshua del Castillo, Esq. and the SEC re: case status/update	1.0	347/hr	347.00
1/13/2016	SD	Review documents turned over by Defendants from Keystone Document Discovery	3.9	347/hr	1,353.30
1/14/2016	SD	Discussion with defendant's counsel regarding status of security and entrance keys for various properties	0.1	347/hr	34.70
1/14/2016	SD	Discussion with Shep Roylance, broker re: BOV for properties	0.1	347/hr	34.70
1/14/2016	SB	Meeting with Receiver to discuss pending issues including insurance, funds turnover, and document turnover.	0.5	275/hr	137.50
1/15/2016	SB	Review Receiver's email for emails containing attachments with information related to Lynwood, Mentone, Hesperia, Fontana, Yanrob and Suncor general. Forward emails to my inbox for saving.	1.4	275/hr	385.00
1/15/2016	SD	Review and analysis of cash received to date from all sources; discuss with receiver administrator; forward to receiver's counsel	0.1	347/hr	34.70
1/15/2016	SD	Discussion with counsel regarding his discussion with the SEC regarding the Motion for order in aid of receivership	0.1	347/hr	34.70
1/15/2016	SB	Continued email exchange with Receiver re 1st Century Bank, forward to IT to verify legitimacy of email.	0.2	275/hr	55.00
1/15/2016	SB	Revise spreadsheet of turnover funds to Receiver to include Celtic Bank funds, format and send to Receiver and Allen Matkins' office	0.2	275/hr	55.00
1/16/2016	SD	Review and respond to email from the SEC re: case status	0.1	347/hr	34.70
1/19/2016	SD	Discuss status of document subpoenas with receiver's counsel related to banks	0.1	347/hr	34.70
1/19/2016	SD	Review latest round of subpoenas prepared by receiver's counsel and status of service	0.1	347/hr	34.70
1/19/2016	SB	Review engagement letter from Allen Matkins, outgoing call to Del Castillo to discuss terms, have executed by Receiver, send executed copy via email to Del Castillo.	0.4	275/hr	110.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/19/2016	SD	Review, approve and execute engagement letter with receiver's counsel; follow-up discussion with counsel re: authority to retain counsel pursuant to court order	0.2	347/hr	69.40
1/20/2016	SD	Review report summarizing outstanding property tax obligations; Discussion with receiver's counsel	0.1	347/hr	34.70
1/21/2016	SB	Second outgoing call to Richard Lieu re extracting files from zip folders provided by Bank of America and converting them to PDFs	0.1	275/hr	27.50
1/21/2016	TD	Called Mark Hiraide to discuss outstanding tax bill for Yanrob and bank statements for reimbursement of insurance payments.	0.2	275/hr	55.00
1/21/2016	TD	Called Armando Jarmijian to request all outstanding invoices due for accounting work related to Yanrob and Suncor entities.	0.1	275/hr	27.50
1/21/2016	TD	Review outstanding accounting invoices. Email copies to Mark Hiraide to confirm invoices are accurate.	0.2	275/hr	55.00
1/22/2016	SD	Review email from Zachary Carlyle, Esq. and attached Complaint, Park Answer, Park Depo - Yang; follow-up discussion with counsel	1.1	347/hr	381.70
1/22/2016	TD	Email copy of January bank activity report for Yanrob Medical to Mark Hiraide. Request confirmation that new bank account(s) have not been opened.	0.2	275/hr	55.00
1/23/2016	SD	Review and respond to the SEC's request for an estimate of costs associated with providing copies of all documents received by the defendants to the SEC	0.1	347/hr	34.70
1/25/2016	SB	Review and respond to email from Kenyon Harbison re bank production.	0.1	275/hr	27.50
1/25/2016	TD	Conference call with Josh Del Castillo, Zachary Carlyle, and Mark Hiraide. Discussed Receiver's control over the income and expenses of the medical practice.	0.9	275/hr	247.50
1/25/2016	TD	Reply to email from Zachary Carlyle regarding value of Yanrob's office building and investor funds that were transferred to the Yanrob account.	0.1	275/hr	27.50
1/26/2016	TD	Returned call to Kenyon Harbison regarding document production from Park Place escrow and accounting of investor funds.	0.3	275/hr	82.50
1/28/2016	TD	Reply to email from Josh Del Castillo regarding the medical practice being independent from Yanrob.	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/28/2016	SD	Review letter dated January 27, 2016 from Nancye Woodward to Joshua del Castillo re: status of turnover of records related to the escrow	0.1	347/hr	34.70
1/30/2016	SD	Review and respond to emails from defendant's counsel and the securities and exchange commission regarding reimbursement of funds to the receivership estate	0.2	347/hr	69.40
Administration: General Estate Operations Sub-Total			19.1		\$ 5,900.50

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY DISPOSITION

1/21/2016	SD	Discussion with brokers regarding broker opinion of value for all properties	0.2	347/hr	69.40
Administration: General Estate Operations - Property Disposition Sub-Total			0.2		\$ 69.40

ADMINISTRATION: INVESTOR RELATIONS

1/26/2016	SD	Review and respond to email from Scott Lesowitz, Esq. who represents six investors	0.1	347/hr	34.70
Administration: Investor Relations Sub-Total			0.1		\$ 34.70

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

1/4/2016	DM	Review and respond to emails from Receiver, Joshua del Castillo and Brian Lucas of Wieland re: conference call.	0.2	75/hr	15.00
1/4/2016	SB	Review bank records turned over from SEC and Rivera Jamjian Dillard LLP, organize bank statements and backup into folders by entity/bank and time period.	1.8	275/hr	495.00
1/4/2016	SB	Briefly review turnover files from FTP to see if there are any bank records.	0.5	275/hr	137.50
1/4/2016	SB	Outgoing call to Richard Lieu in response to request for additional bank records.	0.1	275/hr	27.50
1/4/2016	SB	Email exchange with Receiver, Del Castillo and Lieu re bank records turned over to date.	0.3	275/hr	82.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/4/2016	SB	Request subpoena copies from Allen Matkins	0.1	275/hr	27.50
1/5/2016	DM	Email exchange with Receiver re: changing utilities in the name of the receivership.	0.1	75/hr	7.50
1/5/2016	SB	Email to Keystone re status of scanned documents	0.1	275/hr	27.50
1/5/2016	DM	Review email from Receiver and Joshua del Castillo, Esq. re: downloading files from SEC site: download and save transcripts; email transcripts to Joshua del Castillo, Esq.	0.3	75/hr	22.50
1/5/2016	TD	Called Claudia to discuss invoices that she requested be paid.	0.4	275/hr	110.00
1/5/2016	SB	Email to Richard Lieu requesting updated spreadsheet showing what bank statements/backup they have so far.	0.1	275/hr	27.50
1/6/2016	SB	Continue review of SEC turnover documents for banking records or escrow documents. Organize files into folders by bank, entity, account number and time period. Compare files to document tracker prepared by Richard Lieu, copy files onto flash drive, deliver to Lieu.	2.4	275/hr	660.00
1/6/2016	AD	Open several money market bank accounts to comply with FDIC deposit requirements and Order. Contact 4 banks to open bank accounts; complete and submit application and forward all necessary documents.	0.6	165/hr	99.00
1/7/2016	DM	Scan and save documents produced from Keystone Document Discovery that were given to the Receiver from the Defendant Claudia Kano.	0.2	75/hr	15.00
1/8/2016	JD	Review email from Alice Almanza regarding past due payroll due to her.	0.1	275/hr	27.50
1/13/2016	RE	Prepare labels and mail four flash drives containing images of documents received from Claudia Kano to Josh Del Castillo, Jerry Kirkland, Mark Hiraide and Zachary Carlyle of SEC	0.5	75/hr	37.50
1/13/2016	DM	Download document production from iDiscovery; email discussion with receiver and receiver administrator re: process	0.8	75/hr	60.00
1/13/2016	SB	Research all sources of funds received by Receiver to date, create spreadsheet with all accounts listed on report from Defendants, plus receipts from escrow companies and tax refunds.	0.8	275/hr	220.00
1/13/2016	DM	Create four duplicate thumb drives of documents that were turned over from the defendant.	0.7	75/hr	52.50
1/14/2016	DM	Discussion with Todd Donell, Receiver Administrator re: iDiscovery, Elluma and other ftp sites that the Receiver is obtaining turnover documents from.	0.5	75/hr	37.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/14/2016	DM	Prepare list of current insurance policies for all receivership entities; prepare status report on insurance and email to Receiver	0.6	75/hr	45.00
1/14/2016	DM	Work with Premier IT to download files from iDiscover	1.2	75/hr	90.00
1/14/2016	SB	Review subpoena status list provided by Harbison, forward to Richard Lieu to see if he has comments or additions.	0.2	275/hr	55.00
1/15/2016	DM	Discussion with Receiver and Receiver Administrator re: uploading turnover files received from iDiscover to the Elluma site; email Frank Stramiello of iDiscover re: same.	0.3	75/hr	22.50
1/15/2016	SB	Review email from Receiver and email from 1st Century Bank, review list of subpoenas, outgoing call to Melissa Zonne at Allen Matkins to verify that we have not sent a subpoena to this bank. Send response to email.	0.2	275/hr	55.00
1/15/2016	SB	Email exchange with Receiver re Mason Investment document production sent from SEC.	0.2	275/hr	55.00
1/15/2016	SB	Outgoing call to Melissa Zonne re payment of invoices attached to East West and Bank of America production.	0.1	275/hr	27.50
1/15/2016	SB	Review letter and CDs sent from Allen Matkins containing production documents from the SEC, Bank of America and East West Bank, send confirmation of receipt to Del Castillo and Harbison. Review letters, affidavits, declarations and various correspondence from Bank of America, East West Bank and SEC. Download files to I Drive, make copies of bank records, deliver to Richard Lieu.	2.0	275/hr	550.00
1/15/2016	DM	Continue to download files turned over from iDiscovery.	1.3	75/hr	97.50
1/15/2016	DM	Briefly review contract with Weiland-Davco; add to vendor database and send email to Brian Lucas of Weiland-Davco re: request for vendor documentation.	0.4	75/hr	30.00
1/15/2016	DM	Email to Sherry Katz of Elluma Discovery to request credentials and instructions for iDiscovery to upload documents to their site.	0.1	75/hr	7.50
1/19/2016	SB	Create template for Receiver's addendum to vendor contracts.	0.6	275/hr	165.00
1/19/2016	DM	Review and respond to emails from Bryan of Elluma Discovery and Frank of iDiscover re: uploading turnover documents to relativity.	0.3	75/hr	22.50
1/19/2016	SB	Email all addenda for all four properties to Justo Acosta at TGA Engineering with comments re corrected addresses/APN.	0.1	275/hr	27.50
1/19/2016	DM	Save documents in case file.	0.3	75/hr	22.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/19/2016	SB	Email exchange with Del Castillo re TGA Engineering, send copies of proposals and receiver's addendum, inquire if Receiver needs court approval to execute documents.	0.2	275/hr	55.00
1/19/2016	SB	Review proposals from TGA Engineering, research correct addresses and APNs.	0.2	275/hr	55.00
1/22/2016	DM	Incoming call from the Franchise Tax Board re: personal information relating to Kano and Yang; email Josh Del Castillo, Esq. and Receiver re: same.	0.3	75/hr	22.50
1/25/2016	SB	Discuss SEC's request for costs incurred for turnover of documents with Carolina Aguirre, review highlighted entries and bill from Keystone Imaging, send response to Zachary Carlyle, Esq.	0.5	275/hr	137.50
1/25/2016	DM	Email Sarah Bates the social security numbers for Yang and Kano.	0.2	75/hr	15.00
Administration: Receivership Estate Operations Sub-Total			19.9		\$ 3,746.50

ADMINISTRATION: WEBSITE

1/19/2016	SB	Review email from Receiver re posting court documents on website. Send email to del Castillo inquiring if we have the authority to post on fedreceiver.com, review response.	0.2	275/hr	55.00
1/19/2016	SD	Coordinate posting of documents on receiver's case website	0.2	347/hr	69.40
1/27/2016	DM	Post court-filed documents on FedReceiver.com	0.4	75/hr	30.00
Administration: Website Sub-Total			0.8		\$ 154.40

FINANCIAL: ACCOUNTING/AUDITING

1/7/2016	CA	Enter accounts payable; e-mail to vendor to send W9 form; create new vendor file.	0.2	75/hr	15.00
1/11/2016	AD	Notify Steve/Todd of the 2 wires we received for Lynwood and Mentone.	0.2	165/hr	33.00
1/14/2016	CA	Process accounts payable, issue checks, scan/file/mail.	0.1	75/hr	7.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/14/2016	CA	Enter accounts payable; outgoing call to vendor Keystone Document Discovery to obtain W9; create new vendor file, add to SL.	0.2	75/hr	15.00
1/19/2016	SB	Download documents from 1st Century Bank's online portal, discuss with accounting.	0.3	275/hr	82.50
1/26/2016	TD	Called Richard Lieu of Brandlin and Associates to discuss trail of investor money to the Celtic and GBC bank accounts.	0.2	275/hr	55.00
1/29/2016	TD	Conference call with Jeff Brandlin and Richard Lieu to discuss status of accounting.	0.4	275/hr	110.00
Financial: Accounting/Auditing Sub-Total			1.6		\$ 318.00

FINANCIAL: FORENSIC ACCOUNTING

1/4/2016	SD	Email exchange with forensic accountant regarding status of forensic accounting project	0.2	347/hr	69.40
1/4/2016	RL Ad	Updated document tracker with additional documents received on 1/4/16 (all entities).	0.8	100/hr	80.00
1/5/2016	RW Ad	Reorganize all newly received data from Receiver for all entities.	1.8	100/hr	180.00
1/5/2016	RW Ad	Review to see if the received files include requested check image data; compile listing of missing data (all entities).	2.2	100/hr	220.00
1/6/2016	RW	Reconcile bank statement to QuickBooks file for Suncor Hesperia LLC (Citizens Business Bank account 2764), Suncor Lynwood LLC (Bank of America account 4083), and Healthpro Capital Partners LLC (Bank of America account 2594) to identify missing data.	1.9	310/hr	589.00
1/6/2016	RW	Reconcile bank statement to QuickBooks file for Suncor Care Inc (Bank of America account 2122), Suncor Fontana LLC (Bank of America account 8642 and Citizens Business Bank account 2709) to identify missing data.	1.4	310/hr	434.00
1/6/2016	RW Ad	Status call with Richard Lieu regarding all entities.	0.9	100/hr	90.00
1/7/2016	RL Ad	Updated document tracker with additional documents received on 1/6/16: various bank statements for Suncor Care, Suncor Fontana, Suncor Hesperia, Suncor Lynwood.	2.2	100/hr	220.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/7/2016	SD	Review update report from forensic accountant regarding status of analysis	0.1	347/hr	34.70
1/7/2016	RL Ad	Updated document tracker with additional documents received on 1/6/16: Orange Community Escrow statements for 4 accounts, miscellaneous emails, loan notices.	1.9	100/hr	190.00
1/11/2016	SB	Review email from Richard Lieu, send to Kenyon Harbison re bank records with questions re status of request for information from Defendants' attorney.	0.2	275/hr	55.00
1/13/2016	RW	Suncor Care Bank of America 2122: Review and analyze entries for register and prepare schedule for check images request. 1/1/12 to 12/31/14.	1.1	310/hr	341.00
1/14/2016	SD	Review documents provided by City National Bank to the securities and exchange commission; discuss with CPA	0.5	347/hr	173.50
1/15/2016	RL Ad	Updated document tracker with files received from East West Bank.	1.0	100/hr	100.00
1/15/2016	SD	Follow-up discussion with i-Discovery vendor regarding defendants' turnover of documents	0.1	347/hr	34.70
1/18/2016	RW	Review and analyze miscellaneous data from file folder 07.28.15 Orange Community Escrow (all entities).	2.5	310/hr	775.00
1/18/2016	RL	Prepared summary of total monthly deposits and withdrawals for Claudia Kano 2012 - 2015 East West Bank account 4724.	1.0	315/hr	315.00
1/18/2016	RL	Prepared summary of total monthly deposits and withdrawals for Claudia Kano 2012 - 2015 Bank of America account 4950 and 4408.	1.9	315/hr	598.50
1/18/2016	SD	Coordination with Jeff Brandlin, CPA regarding forensic accounting progress	0.2	347/hr	69.40
1/19/2016	RW	Review and analyze miscellaneous data from file folder 07.28.15 Orange community escrow (all entities).	2.9	310/hr	899.00
1/20/2016	RL Ad	Updated document tracker for documents received from East West Bank regarding Mason Investments LLC.	1.6	100/hr	160.00
1/20/2016	RW	Review and analyze data from file folder 07.28.15 Orange Community escrow: escrow instructions (all entities).	1.8	310/hr	558.00
1/20/2016	RW	Review and analyze data from file folder 07.28.15 Orange Community escrow: correspondence (all entities).	1.9	310/hr	589.00
1/20/2016	RW	Review and analyze data from file folder 07.28.15 Orange Community escrow: trust account statements (all entities).	1.7	310/hr	527.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/20/2016	RW	Review and analyze data from file folder 07.28.15 Orange Community escrow: fees checks wires (all entities).	2.6	310/hr	806.00
1/21/2016	RW	Review and analyze data from file folder 09.10.2015 Suncor (all entities).	0.9	310/hr	279.00
1/21/2016	RW	Review and analyze wire transfers from file folder 10.21.15 Various (all entities).	2.6	310/hr	806.00
1/21/2016	RW	Review and analyze wire transfers from file folder 11.04.2015 email productions (all entities).	2.4	310/hr	744.00
1/21/2016	RL Ad	Updated document tracker for documents received from Mark Hiraide on 1.21.16 for all entities.	1.6	100/hr	160.00
1/21/2016	SB	Review email from Richard Lieu re illegible check copies from Hiraide, outgoing call to discuss same.	0.2	275/hr	55.00
1/21/2016	RL	Prepared summary of total monthly deposits and withdrawals for Mason Investments LLC 2012 - 2015 East West Bank account 7551, 4375, and 0625.	2.4	315/hr	756.00
1/21/2016	RW	Review and analyze emails from file folder 10.21.15 Various (all entities).	2.1	310/hr	651.00
1/22/2016	RW	Review and analyze data from file folder 2872-2873 Loan Notices (all entities).	1.2	310/hr	372.00
1/22/2016	RW	Review and analyze data from file folder 08252015 Orange community Escrow (all entities).	1.3	310/hr	403.00
1/22/2016	RW	Review and analyze data from file folders 15-101-535 Mason Credit Investment (all entities).	1.8	310/hr	558.00
1/22/2016	SD	Review email from counsel summarizing status of bank production of documents thus far in the case relating to the ongoing forensic accounting project	0.1	347/hr	34.70
1/25/2016	SD	Review forensic accounting preliminary report - "document tracker"	0.1	347/hr	34.70
1/25/2016	SB	Review and forward email and bank production tracking spreadsheet received from Richard Lieu to Harbison and del Castillo.	0.1	275/hr	27.50
1/25/2016	SB	Save turnover documents from Pacific Premier Bank and correspondence from Allen Matkins to digital turnover file.	0.2	275/hr	55.00
1/25/2016	SB	Incoming call from Kenyon Harbison re bank production	0.1	275/hr	27.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
1/25/2016	RL	Prepared summary of total monthly deposits and withdrawals for Robert Yang 2012 - 2015 Pacific Premier Bank account 6619 and 2111.	1.7	315/hr	535.50
1/25/2016	RL	Prepared summary of total monthly deposits and withdrawals for Robert Yang 2012 - 2015 Pacific Premier Bank account 1513 and 6798.	1.5	315/hr	472.50
1/25/2016	RL	Prepared summary of total monthly deposits and withdrawals for Robert Yang 2012 - 2015 City National Bank account 3123.	1.1	315/hr	346.50
1/25/2016	RL Ad	Updated document tracker for documents received from Pacific Premier Bank regarding Robert Yang/Claudia Kano personal accounts.	1.1	100/hr	110.00
1/26/2016	SB	Email exchange with Harbison and Lieu re bank subpoena production thus far.	0.3	275/hr	82.50
1/26/2016	RL	Prepared annual summary of total deposits and withdrawals 2012-2015 for Robert Yang (Pacific Premier Bank account 6619, 2111, 1513, 6798, 2881, and City National Bank account 3123), Claudia Kano (Bank of America account 4950, 4408 and East West Bank account 4724), Mason Investments LLC (East West Bank account 7551, 4375, and 0625).	1.2	315/hr	378.00
1/26/2016	RL	Prepared annual summary of total deposits and withdrawals 2012 - 2015 for Suncor Fontana LLC (Bank of America account 8642 and Citizens Business Bank account 2709), Suncor Hesperia LLC (Citizens Business Bank account 2764), Suncor Lynwood LLC (Bank of America account 4083), and Healthpro Capital Partners LLC (Bank of America account 2594).	1.7	315/hr	535.50
1/28/2016	RL	Investigated specific transactions from the summary of cash receipts and disbursements to obtain additional information for all entities.	3.4	315/hr	1,071.00
1/29/2016	SB	Send email to Harbison re report on bank subpoena production status.	0.1	275/hr	27.50
1/29/2016	RL Ad	Call with Jeff Brandlin, Todd Donell and Sarah Bates to discuss status.	0.4	100/hr	40.00
1/29/2016	SB	Conference call with Jeff Brandlin, Richard Lieu and Todd Donell re forensic accounting status. Email copy of investor list to Lieu and Brandlin per discussion.	0.4	275/hr	110.00
Financial: Forensic Accounting Sub-Total			64.4		\$ 16,780.60

Hours Rate Amount

FINANCIAL: TAX ISSUES

1/20/2016	SB	Research and print all property tax statements now due for Hesperia, Fontana and Mentone properties, send email to Receiver and Del Castillo with summary of findings and amounts due for comment.	1.2	275/hr	330.00
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Financial: Tax Issues Sub-Total _____ **1.2** _____ **\$ 330.00**

FINANCIAL: VALUATION

1/4/2016	SD	Discussion with brokerage firm Newmark Grubb Knight Frank to discuss evaluation of all defendant entity properties excluding Yanrob	0.3	347/hr	104.10
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1/14/2016	SD	Discussion with Garth Hogan of Newmark Grubb Knight Frank brokerage to discuss valuation and listing for sale of all properties	0.5	347/hr	173.50
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Financial: Valuation Sub-Total _____ **0.8** _____ **\$ 277.60**

LEGAL: ASSET ANALYSIS AND RECOVERY

1/6/2016	SD	Review email to all parties regarding issuance of subpoena by receiver's counsel; review attached subpoena re: City National Bank	0.1	347/hr	34.70
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1/19/2016	SD	Discussion and analysis with receiver's counsel regarding potential claims against Mason Investments	0.1	347/hr	34.70
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1/19/2016	SD	Review and respond to email from receiver's counsel to the SEC regarding Mason Investments document production; follow-up discussion with counsel	0.1	347/hr	34.70
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1/20/2016	JD	Telephone conference with Garth Hogan and John Scruggs with Newmark Grubb Knight Frank to obtain Broker Opinions of Value for the 3 receivership properties.	0.4	275/hr	110.00
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1/25/2016	SD	Review January 25, 2016 letter prepared by Kenyon Harbison, Esq. to City National Bank regarding receiver request to turnover funds; review attachments to letter	0.1	347/hr	34.70
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	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Legal: Asset Analysis and Recovery Sub-Total _____	0.8		\$ 248.80

LEGAL: BUSINESS OPERATIONS

1/12/2016	JD	Telephone conference with Alice Almanza regarding her status as an independent contractor. Discuss with Receiver. Send confirming email to Almanza.	0.3	275/hr	82.50
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Legal: Business Operations Sub-Total _____	0.3		\$ 82.50
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LEGAL: CASE ADMINISTRATION

1/8/2016	SD	Review and respond to email from receiver's counsel regarding preparation for motion in aid of receivership	0.1	347/hr	34.70
1/12/2016	SD	Discussion with Joshua del Castillo, Esq. and Sarah Bates, Todd Donell re: overall case status, legal advice, strategy	1.2	347/hr	416.40
1/12/2016	SD	Review 27-page draft of the P&As in support of our anticipated Motion for Order in Aid of Receivership; follow-up discussion with receiver's counsel	0.7	347/hr	242.90
1/22/2016	SD	Discussion with receiver's counsel regarding the filing of a Motion for order in aid of receivership	0.1	347/hr	34.70
1/27/2016	SD	Review and approve draft declaration of receiver in support of motion for order in aid of receivership	0.1	347/hr	34.70

Legal: Case Administration Sub-Total _____	\$ 763.40
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For professional services rendered:..... \$28,706.40

Expenses:

		<u>Amount</u>
1/31/2016	SD	Copy expense, 792 pages.
		79.20

			<u>Amount</u>
1/12/2016	RL	Jeffer Mangels Butler and Mitchell LLP Invoice 1647956 to review contract with Receiver: emails (0.30) and telephone calls with Receiver, Jeff Brandlin, Jim Donell regarding engagement letter (0.50), Errors and Omission Coverage (0.20) and Brandlin conflict waiver letter (0.20).	744.00

Total additional charges: \$823.20

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$28,706.40
Expenses:	\$823.20
Total Due:	\$29,529.60

**TIMEKEEPER SUMMARY:
January 1, 2016 - January 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	.8	165.00	\$132.00
Carolina Aguirre	.5	75.00	\$37.50
Desiree Mattoon	8.2	75.00	\$615.00
James H. Donell	.8	275.00	\$220.00
Richard Lieu	15.9	315.00	\$5,008.50
Richard Lieu, Admin	10.6	100.00	\$1,060.00
Roberta Ernisse	.5	75.00	\$37.50
Roy Woo	30.1	310.00	\$9,331.00
Roy Woo, Admin	4.9	100.00	\$490.00
Sarah Bates	19.1	275.00	\$5,252.50
Steve Donell	14.2	347.00	\$4,927.40
Todd Donell	5.8	275.00	\$1,595.00

**CATEGORY FEE SUMMARY:
January 1, 2016 - January 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	19.1	\$5,900.50	20.6%
Administration: General Estate Operations - Property Disposition	.2	\$69.40	0.2%
Administration: Investor Relations	.1	\$34.70	0.1%
Administration: Receivership Estate Operations	19.9	\$3,746.50	13.1%
Administration: Website	.8	\$154.40	0.5%
Financial: Accounting/Auditing	1.6	\$318.00	1.1%
Financial: Forensic Accounting	64.4	\$16,780.60	58.5%
Financial: Tax Issues	1.2	\$330.00	1.1%
Financial: Valuation	.8	\$277.60	1%
Legal: Asset Analysis and Recovery	.8	\$248.80	0.9%
Legal: Business Operations	.3	\$82.50	0.3%
Legal: Case Administration	2.2	\$763.40	2.7%
TOTAL PROFESSIONAL FEES:	111.4	\$28,706.40	
EXPENSES:		\$823.20	
TOTAL DUE:		\$29,529.60	



Stephen J. Donell, Receiver
12121 Wilshire Blvd. Suite 1120
Los Angeles, CA 90025
Phone: (310) 207-8481 Fax: (310) 207-3483
www.fedreceiver.com

Invoice submitted to:
SEC vs. Suncor LLC
Internal Accounting Code: 1990

April 15, 2016

In Reference To:
Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC; Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1002

February 1, 2016 - February 29, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
2/1/2016	SD	Discussion with counsel re: Hesperia, Fontana, lien release issues, general estate status/legal issues	0.4	347/hr	138.80
2/1/2016	SD	Review and respond to emails between receiver's counsel and the SEC regarding fee applications	0.1	347/hr	34.70
2/2/2016	SD	Review and execute bank documents to open receivership estate bank accounts	0.1	347/hr	34.70
2/3/2016	SD	Conference call with Joshua del Castillo and Mark Hiraide re: overall case status, Mentone, Vanderbilt	1.1	347/hr	381.70
2/4/2016	SD	Review email from the SEC regarding subpoenas; review attached subpoenas	0.2	347/hr	69.40
2/6/2016	SD	Review email from Zachary Carlyle, Esq. and attached supplemental foreign declarations of defendants; follow-up discussion with receiver's counsel	0.3	347/hr	104.10
2/8/2016	SD	Discussion with the SEC and Receiver's counsel re: overall property valuation issues, long term business plan, creditor issues,	0.6	347/hr	208.20

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/8/2016	SD	Review and discuss subpoena re: GBC Bank with counsel	0.1	347/hr	34.70
2/9/2016	SB	Review and respond to email from Melissa Zonne at Allen Matkins re Bank of the West invoice and document production.	0.1	275/hr	27.50
2/9/2016	SB	Update potential creditor list	0.1	275/hr	27.50
2/9/2016	SD	Review and approve payables for the receivership estate	0.3	347/hr	104.10
2/12/2016	TD	Incoming call from Kenyon Harbison regarding accounting flow chart prepared by Brandlin and Associates.	0.2	275/hr	55.00
2/16/2016	TD	Forward email from Kenyon Harbison to Richard Lieu regarding questions about the source of Suncor Lynwood funds.	0.1	275/hr	27.50
2/23/2016	SD	Discussion with Joshua del Castillo, Esq. and Kenyon Harbison, Esq. Re: status of outcome of recent court hearing, forensic accounting, case status	0.7	347/hr	242.90
2/24/2016	SD	Discussion with receiver's counsel regarding his discussion with defendant's counsel regarding case status	0.2	347/hr	69.40
2/26/2016	SB	Review and respond to emails from Del Castillo and Receiver re investor list, check subscriber list from website.	0.3	275/hr	82.50
2/29/2016	SD	Return the call of broker Jared Bonnell, referred by Defendants	0.2	347/hr	69.40
Administration: General Estate Operations Sub-Total			5.1		\$ 1,712.10

ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

2/3/2016	DM	Incoming call from Brian LaRock of Elluma Discovery re: uploading turnover files to Relativity.	0.2	75/hr	15.00
2/4/2016	SB	Review emails from Receiver and Josh Del Castillo re reports required to be filed by Defendants per TRO, send response.	0.1	275/hr	27.50
2/4/2016	SB	Email exchange with Receiver and Richard Lieu re Citizens Business Bank records, review files to see what we have so far.	0.2	275/hr	55.00
2/5/2016	SB	Incoming call from Josh Del Castillo re turnover documents from Defendants requested by SEC.	0.1	275/hr	27.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/5/2016	SB	Create flash drive of documents turned over by Defendants and accounting firm Rivera Jamjian Dillard, LLP, draft transmittal to Zach Carlyle Esq. at SEC. Send email to Carlyle re same.	0.3	275/hr	82.50
2/8/2016	SB	Return call to Kenyon Harbison re bank production and SEC turnover.	0.4	275/hr	110.00
2/9/2016	SB	Send files found in SEC turnover documents on Citizens Business Bank to Richard Lieu per our discussion.	0.1	275/hr	27.50
2/9/2016	SB	Outgoing call to Kenyon Harbison re SEC production review.	0.2	275/hr	55.00
2/9/2016	SB	Review files turned over by SEC, convert images into combined PDF files to make them searchable. Identify records from various banks.	3.9	275/hr	1,072.50
2/10/2016	SB	Review and respond to email from Melissa Zonne re Bank of the West turnover.	0.1	275/hr	27.50
2/10/2016	SB	Outgoing and incoming calls from Richard Lieu re Bank of the West production.	0.2	275/hr	55.00
2/11/2016	SB	Review report provided by City National Bank, forward to Richard Lieu and Jeff Brandlin.	0.2	275/hr	55.00
2/16/2016	SB	Review email from Josh Del Castillo re SEC's request for draft of forensic accounting, send email to Richard Lieu and Jeff Brandlin requesting report be produced as soon as possible.	0.2	275/hr	55.00
2/16/2016	SB	Incoming call from Richard Lieu re forensic accounting.	0.1	275/hr	27.50
2/16/2016	SB	Outgoing call to Josh Del Castillo re forensic accounting, left message.	0.1	275/hr	27.50
2/17/2016	SB	Review turnover files from Celtic Bank, send email to Receiver and Allen Matkins re BBCN Bank statement.	0.5	275/hr	137.50
2/17/2016	SB	Review and respond to email from Kenyon Harbison re Citizens Business Bank production.	0.1	275/hr	27.50
2/19/2016	DM	Pull court-filed documents from Pacer; post on website.	0.5	75/hr	37.50
2/24/2016	DM	Email Mellissa Ralph of Elluma Discovery re: invoice for services rendered in January, 2016.	0.1	75/hr	7.50
Administration: Receivership Estate Operations Sub-Total			7.6		\$ 1,930.00

Hours Rate Amount

ADMINISTRATION: WEBSITE

2/4/2016	DM	Save and post court filed documents to FedReceiver.com	0.3	75/hr	22.50
2/23/2016	SB	Create Excel backup of subscribers to www.fedreceiver.com.	0.1	275/hr	27.50

Administration: Website Sub-Total _____ **0.4** _____ **\$ 50.00**

FINANCIAL: ACCOUNTING/AUDITING

2/9/2016	CA	Enter accounts payable (Bank of the West, Elluma Discovery).	0.2	75/hr	15.00
2/10/2016	CA	E-mail A. Donell to check funds in General account; organize payables to pay and those to hold; process AP, issue checks, scan/file/mail.	0.3	75/hr	22.50
2/17/2016	CA	Enter accounts payable for FedEx	0.1	75/hr	7.50
2/18/2016	CA	Compare AP check register to Deposit Activity report for General account to ensure sufficient funds to issue checks; process AP, issue checks, scan and file.	0.2	75/hr	15.00
2/22/2016	CA	Enter accounts payable for The Express Group courier service.	0.1	75/hr	7.50

Financial: Accounting/Auditing Sub-Total _____ **0.9** _____ **\$ 67.50**

FINANCIAL: DATA ANALYSIS

2/3/2016	SD	Review and respond to email from Bryan La Rock of Elluma re: downloading of email files	0.1	347/hr	34.70
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Financial: Data Analysis Sub-Total _____ **0.1** _____ **\$ 34.70**

FINANCIAL: FORENSIC ACCOUNTING

2/1/2016	SD	Coordination with forensic accountant regarding status of analysis	0.2	347/hr	69.40
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/1/2016	RL	Prepared flowchart of funds from EB-5 investors to Orange Community Escrow, Suncor Care Inc, Suncor Hesperia, Suncor Fontana, and Suncor Lynwood.	1.7	315/hr	535.50
2/4/2016	SD	Discuss status of forensic accounting with Richard Lieu, CPA.	0.1	347/hr	34.70
2/9/2016	SB	Outgoing and return call to Richard Lieu re SEC turnover of bank records.	0.2	275/hr	55.00
2/10/2016	SD	Discussion with Bryan LaRock of Elluma re: hosting of defendants emails	0.2	347/hr	69.40
2/16/2016	SB	Return call to Jeff Brandlin re forensic accounting status.	0.1	275/hr	27.50
2/16/2016	SD	Review updated forensic accounting report	0.2	347/hr	69.40
2/16/2016	RL	Prepare draft interim report per SEC request: prepared flowchart of defendant entities.	1.5	315/hr	472.50
2/16/2016	RL	Prepare draft interim report per SEC request: prepared flowchart of investor funds to escrow accounts and to defendant entities.	1.9	315/hr	598.50
2/16/2016	RL	Prepare draft interim report per SEC request: prepared matrix of intercompany transactions.	2.1	315/hr	661.50
2/17/2016	SB	Email exchange with Receiver and Del Castillo re forensic accounting report requested by SEC.	0.2	275/hr	55.00
2/17/2016	SB	Incoming call from Richard Lieu and Jeff Brandlin re forensic accounting report requested by SEC.	0.2	275/hr	55.00
2/17/2016	RL	Prepare draft interim report per SEC request: prepared summary of deposits and disbursements by account report table for Suncor Care Inc (Bank of America account 2122).	1.1	315/hr	346.50
2/18/2016	SB	Review emails from Harbison, Receiver and Lieu, obtain expense distribution report from accounting, send to all.	0.2	275/hr	55.00
2/18/2016	RL	Prepare draft interim report per SEC request: exhibits	2.4	315/hr	756.00
2/18/2016	RL	Prepare draft interim report per SEC request: write-up.	3.4	315/hr	1,071.00
2/23/2016	JB	Review of the draft report.	1.8	325/hr	585.00
2/24/2016	SB	Email exchange with Richard Lieu and Kenyon Harbison re updated documents tracker.	0.2	275/hr	55.00
2/25/2016	RL	Update draft report: include schedule of disbursements to Robert Yang and Claudia Kano 2012 to 2015.	1.7	315/hr	535.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/26/2016	JB	Review detailed draft of our Interim Report to SEC (9 pages) on behalf of the Receiver, including the 7 of 14 exhibits.	1.9	325/hr	617.50
2/26/2016	JB	Review detailed draft of our Interim Report to SEC (9 pages) on behalf of the Receiver, including the remaining 7 of 14 exhibits.	2.1	325/hr	682.50
2/29/2016	RL	Prepared schedule of disbursements to Claudia Kano from Yanrob's Medical, Inc., Suncor Fontana, LLC, Suncor Lynwood, LLC, and Suncor Hesperia, LLC 2012 - 2015.	1.7	315/hr	535.50
2/29/2016	RL	Updated draft report with schedule of disbursements to Robert Yang, Claudia Kano, and Mason Credit Investors, LLC / Mason Investments, LLC.	1.4	315/hr	441.00
2/29/2016	RL	Prepared schedule of disbursements to Mason Credit Investors, LLC /Mason Investments, LLC from Suncor Fontana, LLC, Suncor Lynwood, LLC, and Suncor Hesperia, LLC 2012 - 2015.	1.5	315/hr	472.50
2/29/2016	RL	Prepared schedule of disbursements to Robert Yang Pacific Premier Bank accounts 6619, 1513, 2881, 2111 from Yanrob's Medical, Inc. and Healthpro Capital Partners, LLC 2012 - 2015.	1.9	315/hr	598.50

Financial: Forensic Accounting Sub-Total _____ **29.9** _____ **\$ 9,454.90**

FINANCIAL: STATUS REPORTS

2/23/2016	JB	Phone calls with Richard Lieu and Jim Donell.	0.6	325/hr	195.00
2/26/2016	JB	Meet with Richard Lieu and discuss suggestions and edits of the status reports in detail.	0.8	325/hr	260.00

Financial: Status Reports Sub-Total _____ **1.4** _____ **\$ 455.00**

FINANCIAL: TAX ISSUES

2/11/2016	SB	Send email to Sam Biggs re fiduciary returns, financial activity and returns for the LLCs.	0.1	275/hr	27.50
2/11/2016	SB	Send email to Sam Biggs with tax id confirmation.	0.1	275/hr	27.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/11/2016	SB	Send email to Sam Biggs requesting his services for tax returns for the receivership, incoming call from him re same.	0.3	275/hr	82.50
2/22/2016	SB	Return call to Sam Biggs re receivership tax issues.	0.1	275/hr	27.50
Financial: Tax Issues Sub-Total _____			0.6		\$ 165.00

FINANCIAL: VALUATION

2/7/2016	SD	Discussion with Shep Roylance, broker regarding obtaining a broker opinion of value for all properties	0.4	347/hr	138.80
2/9/2016	SD	Discussion with receiver's counsel regarding status of obtaining broker opinion of values were Fontana and Hesperia	0.2	347/hr	69.40
Financial: Valuation Sub-Total _____			0.6		\$ 208.20

LEGAL: ASSET ANALYSIS AND RECOVERY

2/3/2016	SD	Review email from Joshua del Castillo, Esq. to Mark Hiraide, Esq. re: partial repayment of funds via \$5,000 wire	0.1	347/hr	34.70
2/17/2016	SD	Discussion with Joshua del Castillo, Esq. re: his call with Defendants' counsel re: overall status of case	0.5	347/hr	173.50
Legal: Asset Analysis and Recovery Sub-Total _____			0.6		\$ 208.20

LEGAL: ASSET DISPOSITION

2/10/2016	SD	Discuss abandonment procedure and seek legal advice from counsel re same	0.3	347/hr	104.10
Legal: Asset Disposition Sub-Total _____			0.3		\$ 104.10

Hours Rate Amount

LEGAL: CASE ADMINISTRATION

2/8/2016	SD	Review February 8, 2016 letters from receiver’s counsel to Mark Palin, Esq., Troy Aykan, Esq., Martin Castillo, Esq., C. Patrick Milligan, Esq. Re: attorney-client privilege issues in ongoing litigation	0.2	347/hr	69.40
2/8/2016	SD	Discussion with Joshua del Castillo, Esq. re: overall status of case, values of properties, cash on hand, forensic accounting, legal strategy maximize value and avoid costs	0.4	347/hr	138.80

Legal: Case Administration Sub-Total _____ \$ 208.20

For professional services rendered: \$14,597.90

Expenses:

					<u>Amount</u>
2/29/2016	SD	Copy expense, 1,043 pages.			104.30
2/29/2016	SD	Postage expense.			12.96
2/19/2016	DM	Pacer Charges.			.40

Total additional charges: \$117.66

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$14,597.90
Expenses:	\$117.66
Total Due:	\$14,715.56

**TIMEKEEPER SUMMARY:
February 1, 2016 - February 29, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Carolina Aguirre	.9	75.00	\$67.50
Desiree Mattoon	1.1	75.00	\$82.50
Jeffrey Brandlin	7.2	325.00	\$2,340.00
Richard Lieu	22.3	315.00	\$7,024.50
Sarah Bates	9.1	275.00	\$2,502.50
Steve Donell	7.2	347.00	\$2,498.40
Todd Donell	.3	275.00	\$82.50

**CATEGORY FEE SUMMARY:
February 1, 2016 - February 29, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	5.1	\$1,712.10	11.7%
Administration: Receivership Estate Operations	7.6	\$1,930.00	13.2%
Administration: Website	.4	\$50.00	0.3%
Financial: Accounting/Auditing	.9	\$67.50	0.5%
Financial: Data Analysis	.1	\$34.70	0.2%
Financial: Forensic Accounting	29.9	\$9,454.90	64.8%
Financial: Status Reports	1.4	\$455.00	3.1%
Financial: Tax Issues	.6	\$165.00	1.1%
Financial: Valuation	.6	\$208.20	1.4%
Legal: Asset Analysis and Recovery	.6	\$208.20	1.4%
Legal: Asset Disposition	.3	\$104.10	0.7%
Legal: Case Administration	.6	\$208.20	1.4%
TOTAL PROFESSIONAL FEES:	48.1	\$14,597.90	
EXPENSES:		\$117.66	
TOTAL DUE:		\$14,715.56	



Stephen J. Donell, Receiver
 12121 Wilshire Blvd. Suite 1120
 Los Angeles, CA 90025
 Phone: (310) 207-8481 Fax: (310) 207-3483
 www.fedreceiver.com

Invoice submitted to:
 SEC vs. Suncor LLC
 Internal Accounting Code: 1990

May 31, 2016

In Reference To:
 Securities and Exchange Commission vs. Robert Yang; Claudia Kano; Suncor Fontana, LLC; Suncor Hesperia, LLC;
 Suncor Care Lynwood, LLC; Yanrob's Medical, Inc.; HealthPro Capital Partners, LLC; and Suncor Care, Inc.

Case No.: 5:15-CV-02387-SVW-KK

Invoice #1003

March 1, 2016 - March 31, 2016

Professional Services

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: GENERAL ESTATE OPERATIONS</u>					
3/1/2016	SD	Lengthy discussion with Jared Bonnell, of One Realty re: interest in purchasing Linwood in Fontana; discuss to diligence materials, pricing and status of receivership	0.5	347/hr	173.50
3/3/2016	SB	Discuss various escrow numbers for Orange Community Escrow with support staff.	0.2	275/hr	55.00
3/3/2016	SD	Discussion with Tom McBride of Mike Rovner Construction re: continued interest in purchase of property	0.3	347/hr	104.10
3/7/2016	SD	Attend court hearing; meeting with Joshua del Castillo and Mark Hiraide after the hearing	2.5	347/hr	867.50
3/8/2016	TD	Called Bryan La Rock at Elluma to discuss copying information contained on imaged hard drive from the Suncor office in order to turn the information over to the SEC.	0.3	275/hr	82.50
3/8/2016	TD	Incoming call from Kenyon Harbison regarding document production.	0.2	275/hr	55.00
3/8/2016	SB	Conference call with Harbison and T. Donell, discuss hard drive imaging with Receiver.	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/8/2016	SD	Review letter sent to the SEC by Receiver's counsel in response to its requests to be sent documents held by the Receiver	0.1	347/hr	34.70
3/9/2016	SD	Email discussion with defendant's counsel regarding the status of construction on Fontana, Yanrob valuation and Hesperia update	0.2	347/hr	69.40
3/9/2016	SD	Review signed order in aid of receivership	0.1	347/hr	34.70
3/10/2016	SD	Review and approve invoice for services provided for the month of February 2016 by Elluma	0.1	347/hr	34.70
3/10/2016	SD	Review subpoena notice issued by the SEC Re: Park Place escrow; follow-up discussion with receivers counsel	0.1	347/hr	34.70
3/10/2016	SD	Review letter of intent to purchase properties submitted by Jared Bonnell; call Bonnell to discuss offer and status of receivership; numerous follow-up emails and discussions with receivers counsel	1.5	347/hr	520.50
3/11/2016	TD	Multiple emails and telephone calls with Bryan La Rock regarding copying the data from the two hard drives that were imaged at the Suncor offices.	0.3	275/hr	82.50
3/11/2016	TD	Incoming call from Kenyon Harbison regarding emails that were turned over to the receiver by Mark Hiraide. Copied approximately 40gb of data to thumb drive and sent via Fed Ex to Kenyon.	0.3	275/hr	82.50
3/15/2016	SD	Discussion with counsel re: follow up call to conference call re: valuation/sales strategy	0.1	347/hr	34.70
3/16/2016	SD	Review and approve invoice from receivers counsel covering February 2016	0.2	347/hr	69.40
3/16/2016	SD	Review March 16, 2016 letter from receivers counsel to the SEC regarding production of documents	0.1	347/hr	34.70
3/22/2016	SD	Prepare email to defendant's counsel regarding 28 USC 2001 issue	0.1	347/hr	34.70
3/23/2016	SD	Discussion with Matt Sullivan of Lee & Associates re: listing Suncor properties, sales process, listing agreement format	0.4	347/hr	138.80
3/23/2016	SD	Discussion with Tom McBride of Sperry Van Ness, brokerage re: potential buyer for the properties	0.3	347/hr	104.10

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/23/2016	SD	Discussion with counsel re: status of response from Defendant's counsel to numerous written inquiries re: sale of properties; discuss status of listing properties with outside broker, Mentone entitlement status, meeting with holder of 1st deed of trust on Hesperia property	0.4	347/hr	138.80
3/25/2016	SB	Discuss compiling all vendor invoices, mechanics liens and contracts for due diligence materials with Carolina Aguirre and Desiree Mattoon.	0.2	275/hr	55.00
3/25/2016	CA	Create reports of paid and unpaid invoices to date for General account and send to S. Bates.	0.1	75/hr	7.50
3/25/2016	SB	Email exchange with Kenyon Harbison re requested financial information and potential claims for filing with the court.	0.2	275/hr	55.00
3/25/2016	SB	Email exchange with Kenyon Harbison re report to the court on financial status and claims, discuss invoices and unpaid bills receiver with accounting.	0.3	275/hr	82.50
3/28/2016	SB	Compile all accounts payable aging report, potential creditor service list, mechanic's liens and pleadings related to potential creditors and send to Kenyon Harbison with explanations of all reports per his request for information to be reported to the Court.	0.6	275/hr	165.00
3/28/2016	SB	Email exchange with Kenyon Harbison and A. Donell re quarterly status report.	0.2	275/hr	55.00
3/30/2016	SB	Return call to Kathy at National Rentals re fencing at all properties. Send follow up email with status of all properties and new billing information.	0.3	275/hr	82.50
3/30/2016	SD	Conference call with counsel and proposed brokers re: sale strategy and disposition plan for all properties	1.0	347/hr	347.00
3/30/2016	SD	Discussion with counsel regarding payment of property taxes by receiver	0.3	347/hr	104.10

Administration: General Estate Operations Sub-Total _____ **11.7** _____ **\$ 3,795.10**

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY DISPOSITION

3/30/2016	SD	Review and respond to email from defendant regarding status of fencing around properties	0.1	347/hr	34.70
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	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Administration: General Estate Operations			
Property Disposition Sub-Total _____	0.1		\$ 34.70

ADMINISTRATION: GENERAL ESTATE OPERATIONS - PROPERTY SALE ACTIVITIES

3/2/2016	SD	Discussion with Matt Sullivan, broker re: listing of receivership estate assets for sale to my: discuss receivership, broker opinions of value, appeal period and methodology for sale; provide numerous documents preparation for listing agreements	0.7	347/hr	242.90
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Administration: General Estate Operations			
Property Sale Activities Sub-Total _____	0.7		\$ 242.90

ADMINISTRATION: INVESTOR RELATIONS

3/10/2016	SD	Review email from attorney Fred Voigtmann re: status of case on behalf of investors; discuss with receivers counsel; review follow-up email response by receiver's counsel	0.6	347/hr	208.20
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Administration: Investor Relations Sub-Total _____	0.6		\$ 208.20
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ADMINISTRATION: RECEIVERSHIP ESTATE OPERATIONS

3/3/2016	SB	Email exchange and call with Kenyon Harbison re	0.3	275/hr	82.50
3/7/2016	SB	Return call to Kenyon Harbison re document requests from SEC	0.1	275/hr	27.50
3/9/2016	DM	Email discussion with Receiver and Bryan La Rock of Elluma Discovery re: keyword searches for Suncor outlook mailboxes.	0.2	75/hr	15.00
3/15/2016	SB	Review email from Receiver, two outgoing calls to CalPortland re status of properties.	0.2	275/hr	55.00
3/15/2016	SB	Review email from Del Castillo re SEC's request for cash status of receivership, discuss with accounting (send email to A. Donell with request for updated information), send response to Del Castillo.	0.2	275/hr	55.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/16/2016	AD	Email from Sarah Bates re current cash and deposits received to date.	0.1	165/hr	16.50
3/23/2016	SB	Draft and send email with documents found in file and information obtained from Park Place Escrow on escrow number 10832 to Lieu and Harbison.	0.2	275/hr	55.00
3/23/2016	SB	Outgoing call and email to Nancye Woodward re escrow 10832 and \$250,000 transaction.	0.2	275/hr	55.00
3/23/2016	SB	Outgoing call to Orange Coast Escrow re escrow 1581115	0.1	275/hr	27.50
3/23/2016	SB	Two outgoing calls to Jeannette at Park Place Escrow re escrows 10832/10823.	0.2	275/hr	55.00
3/23/2016	SB	Return call from Kenyon Harbison re various escrow accounts and forensic accounting.	0.2	275/hr	55.00
3/23/2016	SB	Continue review of turnover documents for mention of escrows 1581115-IG and 10823.	0.6	275/hr	165.00
3/24/2016	SB	Continue review of defendant turnover documents for mention of escrow 10832 or Water Company.	0.5	275/hr	137.50
3/24/2016	SB	Review defendant turnover documents for Mentone original purchase agreement, send copy of documents found to Kenyon Harbison.	0.6	275/hr	165.00
3/24/2016	SB	Send response email to Nancye Woodward re 10832 and request that she research her records to determine if there is any other escrows related to the receivership.	0.1	275/hr	27.50
3/25/2016	CA	Review and respond to email from S. Bates re providing information and potential risks to potential buyers of the properties; research mechanics liens overview.	0.5	75/hr	37.50
3/28/2016	CA	Create Voucher Report of open vouchers in accounts payable to replace AP Aged Trial Balance to reflect unpaid invoices for property.	0.1	75/hr	7.50
3/28/2016	AD	Email from Sarah Bates re accounting reports from Dec-March.	0.2	165/hr	33.00
3/29/2016	CA	E-mail voucher reports of unpaid invoices/balances for all properties (due diligence) to S. Bates.	0.1	75/hr	7.50
3/31/2016	CA	E-mail S. Bates re update on status of due diligence project.	0.1	75/hr	7.50
Administration: Receivership Estate Operations Sub-Total			4.8		\$ 1,087.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>ADMINISTRATION: WEBSITE</u>					
3/7/2016	SD	Review email from receivers counsel regarding adding a statement in Chinese to the website; follow-up discussion with receiver administrator	0.3	347/hr	104.10
3/9/2016	DM	Post court-filed documents on fedreciver.com	0.1	75/hr	7.50
3/22/2016	SB	Review email from Dandurand re Chinese subscription form, send email and link to page to Tim Hsu for testing, with questions re format.	0.1	275/hr	27.50
3/22/2016	SB	Review email from Matt Dandurand re update to Chinese translation of subscriber page, test functionality on front and back end of website. Send email to Dandurand with feedback.	0.2	275/hr	55.00
3/24/2016	SB	Review and respond to email from Dandurand re changes to Chinese subscription form and links on website.	0.1	275/hr	27.50
3/25/2016	SB	Test corrections to Suncor section of website.	0.1	275/hr	27.50
Administration: Website Sub-Total			0.9		\$ 249.10
<u>FINANCIAL: ACCOUNTING/AUDITING</u>					
3/11/2016	CA	Enter accounts payable Elluma Discovery, SL Biggs.	0.1	75/hr	7.50
3/16/2016	SB	Update spreadsheet of funds turned over to Receiver with receipts since January 15, 2016, format and send to Josh Del Castillo per his request.	0.4	275/hr	110.00
3/28/2016	AD	Prepare and process set up of accounting reports for Lynwood, Hesperia, Fontana, Yanrob and general account in the system. Create initial ledger, reconcile bank accounts record all funds turned over by several banks, escrow, etc. for all locations. Prepare to process receiver's interim report for each location starting December 2015 thru March 2016.	4.0	165/hr	660.00
Financial: Accounting/Auditing Sub-Total			4.5		\$ 777.50

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
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FINANCIAL: BUSINESS ANALYSIS

3/21/2016	SD	Discussion with Joshua del Castillo re: strategy to sell properties and "\$5 million deal"	0.3	347/hr	104.10
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Financial: Business Analysis Sub-Total			0.3		\$ 104.10
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FINANCIAL: DATA ANALYSIS

3/10/2016	SD	Numerous discussions and emails with Bryan La Rock of Elluma re: hosting of defendant emails, analysis and data keyword searches	0.4	347/hr	138.80
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Financial: Data Analysis Sub-Total			0.4		\$ 138.80
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FINANCIAL: FORENSIC ACCOUNTING

3/1/2016	RL	Edit draft report wording.	1.3	315/hr	409.50
3/1/2016	RL	Meeting with Jeff Brandlin to discuss draft report.	1.9	315/hr	598.50
3/1/2016	RL	Edit draft report: update Exhibit 2 - flow of funds.	1.1	315/hr	346.50
3/1/2016	RL	Edit draft report: update Exhibit 4 - cash receipts and disbursements.	0.9	315/hr	283.50
3/2/2016	SD	Meeting with Jeff Brandlin, CPA and counsel to discuss forensic accounting status	1.7	347/hr	589.90
3/2/2016	RL	Edit draft report: update table of inter-company transfers and include number of transactions.	1.2	315/hr	378.00
3/2/2016	RL	Edit draft report: update Exhibit 13 - document tracker.	0.8	315/hr	252.00
3/2/2016	JB	Review the updated preliminary report (the remaining 5 of 9 pages) from Richard Lieu and related exhibits (the remaining 10 of 23 pages).	1.9	325/hr	617.50
3/2/2016	JB	Review updated preliminary report (4 of 9 pages) from Richard Lieu and related exhibits (13 of 23 pages).	2.3	325/hr	747.50
3/4/2016	JB	Review of the updated preliminary draft report (9 pages) and related exhibits (23 pages).	2.7	325/hr	877.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/7/2016	SD	Email exchange with receivers counsel regarding need for additional banking documents regarding forensic accounting	0.1	347/hr	34.70
3/8/2016	SD	Review progress report by receiver CPA regarding the status of the forensic accounting	0.2	347/hr	69.40
3/9/2016	SD	Discuss status of forensic accounting, status of document production with Receiver's counsel; abandonment motion	0.5	347/hr	173.50
3/9/2016	SD	Review updated forensic accounting report; discuss with Richard Lieu, CPA	0.2	347/hr	69.40
3/9/2016	SD	Review and respond to lengthy email from Kenyon Harbison, Esq. to forensic accountants regarding forensic accounting project	0.3	347/hr	104.10
3/9/2016	RL	Reviewed summary of beginning bank balances and added Orange Community Escrow City National Bank account and Park Place Escrow Bank of the West accounts.	1.7	315/hr	535.50
3/14/2016	RL	Review and analyze document production from Park Place Escrow: escrow #9533.	1.8	315/hr	567.00
3/16/2016	SD	Review and respond to email from Richard Lieu, CPA re: forensic accounting	0.1	347/hr	34.70
3/21/2016	RL	Address follow-up from Allen Matkins: review sufficiency of document productions (all entities).	0.7	315/hr	220.50
3/21/2016	RL	Address follow-up from Allen Matkins: compare findings to SEC allegations (all entities).	1.3	315/hr	409.50
3/21/2016	SD	Review email and attachments from receiver's counsel regarding initial forensic accounting report; numerous follow-up emails and discussions regarding propose changes to initial report	0.8	347/hr	277.60
3/21/2016	RL	Address follow-up from Allen Matkins: prepared summary of properties purchased, including sources of funds. (Lynwood, Hesperia, Suncor Care, Yanrob's Medical, Inc.)	2.7	315/hr	850.50
3/21/2016	RL	Review draft report from Allen Matkins and prepare information: written sections.	2.6	315/hr	819.00
3/22/2016	SD	Review forensic accounting analysis of Park Place escrow # 10823; follow-up discussion with Richard Lieu, CPA	0.3	347/hr	104.10
3/22/2016	JB	Review and edit of version 3 of report drafts from Richard Lieu.	0.5	325/hr	162.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/22/2016	SB	Review email from Richard Lieu re \$1,000,000 transaction related to Orange Escrow. Search files for mention of escrow number.	0.5	275/hr	137.50
3/22/2016	JB	Review and edit of version 1 of report drafts from Richard Lieu.	2.5	325/hr	812.50
3/22/2016	SD	Discussion with Richard Lieu, CPA re: Orange Coast title and accounting records	0.3	347/hr	104.10
3/22/2016	JB	Review and edit of version 2 of report drafts from Richard Lieu.	1.5	325/hr	487.50
3/23/2016	JB	Collaborate on and compile the sources and uses summary for inclusion in the report. Modify the charts to simplify and clarify the presentations.	2.3	325/hr	747.50
3/23/2016	RL	Prepare information for draft report: update flowchart exhibit.	2.6	315/hr	819.00
3/23/2016	SB	Email exchange with Richard Lieu and Kenyon Harbison re document review for escrow 1581115 and 10832/10823.	0.3	275/hr	82.50
3/23/2016	SB	Return call to Kenyon Harbison re research on escrow transactions.	0.2	275/hr	55.00
3/23/2016	RL	Prepare information for draft report: update payments to individuals.	1.6	315/hr	504.00
3/23/2016	SB	Outgoing calls to Park Place Escrow re \$250,000 transaction. Send email response to Harbison, Lieu and Receiver re findings.	0.2	275/hr	55.00
3/24/2016	RL	Address follow-up from Allen Matkins: compare findings to SEC declaration (all entities).	0.9	315/hr	283.50
3/24/2016	SB	Review emails from Nancye Woodward and Kenyon Harbison re 10832 escrow, outgoing call to Harbison to discuss his request for further document review.	0.2	275/hr	55.00
3/25/2016	RL	Address report comments from Jeff Brandlin: written sections.	2.2	315/hr	693.00
3/25/2016	RL	Address report comments from Jeff Brandlin: exhibits.	2.7	315/hr	850.50
3/25/2016	RL	Prepare information for a draft report: prepare summary of funds used for attorney fees.	0.8	315/hr	252.00
3/25/2016	RL	Call with Kenyon Harbison to discuss draft report.	0.5	315/hr	157.50
3/28/2016	RL	Call with Kenyon Harbison to discuss draft report.	0.4	315/hr	126.00
3/29/2016	RL	Call with Kenyon Harbison to discuss draft report.	0.4	315/hr	126.00

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/29/2016	RL	Inspected documents from transfer of Mentone escrow from Park Place Escrow to Fidelity National Title Company (Suncor Care, Inc.).	0.4	315/hr	126.00
3/29/2016	RL	Address follow-up from Allen Matkins: investigate use of funds from Park Place Escrow #11406 to Suncor Care, Inc.	1.9	315/hr	598.50
3/29/2016	RL	Address follow-up from Allen Matkins: investigate use of funds from RL Communities to Park Place Escrow #11406 (Suncor Care, Inc.).	0.6	315/hr	189.00
3/29/2016	SD	Review emails to and from receiver's counsel regarding forensic accounting	0.1	347/hr	34.70
3/29/2016	RL	Prepared exhibit for use of funds by Suncor Care, Inc.	0.9	315/hr	283.50
3/31/2016	RL	Update draft report based on additional documents received.	0.9	315/hr	283.50
Financial: Forensic Accounting Sub-Total			54.5		\$ 17,395.70

FINANCIAL: STATUS REPORTS

3/2/2016	JB	Meeting at Steve Donell's office to review draft report and related exhibits with Steve, Josh Del Castillo, Kenyon Harbison and Richard Lieu.	1.8	325/hr	585.00
3/2/2016	RL	Meeting with Jeff Brandlin, Steve Donell and Allen Matkins to discuss draft report.	1.8	315/hr	567.00
3/4/2016	JB	Follow up with Samuel Biggs regarding the Brandlin and Associates draft report, QuickBooks files and Excel supporting schedules. Phone call with Richard Lieu to discuss the issues with QuickBooks files.	0.2	325/hr	65.00
3/25/2016	SD	Review updated receivers interim report; discuss proposed changes with receiver administrator	0.5	347/hr	173.50
Financial: Status Reports Sub-Total			4.3		\$ 1,390.50

FINANCIAL: TAX ISSUES

3/17/2016	SB	Discuss Secretary of State and business license issues with D. Mattoon.	0.2	275/hr	55.00
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			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/22/2016	SD	discuss tax return issues with receiver's counsel	0.1	347/hr	34.70
3/23/2016	SD	Discuss conversation that Joshua del Castillo had with IRS regarding failure of defendants to file tax returns	0.2	347/hr	69.40
3/29/2016	SB	Discuss property tax bills for Hesperia, Mentone and Fontana with C. Aguirre.	0.3	275/hr	82.50
Financial: Tax Issues Sub-Total			0.8		\$ 241.60

FINANCIAL: VALUATION

3/9/2016	SD	Conference call with broker Matt Sullivan, broker and Receiver's counsel re: status of broker opinion of value for Fontana and Hesperia	0.7	347/hr	242.90
3/15/2016	SD	conference call with Receiver's counsel, Defendant's counsel and Lee & Associates brokerage re - valuation and sales strategy for all properties	0.6	347/hr	208.20
Financial: Valuation Sub-Total			1.3		\$ 451.10

LEGAL: ASSET ANALYSIS AND RECOVERY

3/9/2016	SD	Review subpoena re: Mason Investments prepared by Receiver's counsel	0.1	347/hr	34.70
3/10/2016	SD	Review March 10, 2016 letter from receivers counsel to counsel for Celtic Bank; review follow-up email discussion	0.2	347/hr	69.40
3/15/2016	SD	Review subpoena prepared by receiver's counsel regarding Bank of America	0.1	347/hr	34.70
3/23/2016	SD	Review email exchange between receiver's counsel and defendant's counsel re: failure of defendant's counsel to respond regarding 28 U.S.C. 2001 issue	0.1	347/hr	34.70
Legal: Asset Analysis and Recovery Sub-Total			0.5		\$ 173.50

			<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>LEGAL: ASSET DISPOSITION</u>					
3/3/2016	SD	Review email exchange between receiver's counsel and defendant's counsel re: 28 USC 2001 and overall disposition plan of assets	0.1	347/hr	34.70
3/16/2016	SD	Discuss status of broker opinions of value with receivers counsel	0.1	347/hr	34.70
3/21/2016	SD	Numerous emails and discussions with counsel regarding strategy for sale of properties in light of valuations from recent broker opinions of values	0.3	347/hr	104.10
3/21/2016	SD	Review email exchange between receiver's counsel and defendant's counsel regarding asset disposition issues	0.1	347/hr	34.70
3/24/2016	SD	Follow-up discussion with receiver's counsel regarding asset disposition plan for all assets	0.2	347/hr	69.40
3/24/2016	SD	Review draft listing agreements prepared by Lee and Associates are the properties located in Fontana, Hesperia, Lynwood and San Bernardino; provide numerous proposed changes and return to broker	1.6	347/hr	555.20
3/24/2016	SD	Review email exchanges between Mark Hiraide and Joshua del Castillo, Esq. re: 28 U.S.C. 2001 issues	0.2	347/hr	69.40
3/25/2016	SD	Review follow-up email from receiver's counsel to defendant's counsel regarding asset disposition and 28 U.S.C 001 issue	0.1	347/hr	34.70
3/26/2016	SD	Review and respond to follow-up emails from receiver's counsel in defendant's counsel regarding pending offers and lack of response from defendant's counsel re: 28 USC 2001 compliance issues	0.2	347/hr	69.40
3/29/2016	SD	Discussion with Matthew Wallace of Avison Young brokerage regarding asset sale	0.4	347/hr	138.80
3/30/2016	SD	Review draft marketing packages for all properties prepared by broker Matthew Sullivan	0.4	347/hr	138.80
3/31/2016	SB	Review listing agreements from Matt Sullivan and email from Receiver, draft addendum to listing agreement. Send via email to Receiver and Sullivan.	0.6	275/hr	165.00
Legal: Asset Disposition Sub-Total			4.3		\$ 1,448.90

Hours Rate Amount

LEGAL: CASE ADMINISTRATION

3/8/2016	SB	Incoming call from Matt Dandurand re Mandarin posting for website. Upload messages to website in both English and Mandarin. Test functionality. Send email to Del Castillo, Receiver and Hsu re subscription page translation.	0.8	275/hr	220.00
3/8/2016	SB	Review emails from Tim Hsu and Josh Del Castillo re message to investors for website. Forward copy to Matt Dandurand to discuss website options.	0.2	275/hr	55.00
3/15/2016	SD	Review SEC's 31 page First Interrogatories and Request for Admissions to Dr. Yang	0.4	347/hr	138.80
3/15/2016	SD	Review order to reset trial date; discuss with counsel	0.3	347/hr	104.10

Legal: Case Administration Sub-Total _____ **1.7** _____ **\$ 517.90**

LEGAL: CLAIMS ADMINISTRATION AND OBJECTIONS

3/4/2016	SB	Add potential creditors to service list per multiple emails from Receiver.	0.4	275/hr	110.00
3/28/2016	SB	Send email to David Giambruno re new claims database for potential creditors.	0.1	275/hr	27.50

Legal: Claims Administration and Objections Sub-Total _____ **0.5** _____ **\$ 137.50**

For professional services rendered:..... \$28,394.10

Expenses:

					<u>Amount</u>
3/7/2016	SD	Parking			16.00
3/11/2016	TD	Thumb drive			38.31
3/31/2016	SD	Postage expense			44.35
3/21/2016	DM	Conference call charges.			43.19

	<u>Amount</u>
3/31/2016 SD Copy expense, 1, 092 pages	109.20

Total additional charges: \$251.05

TOTAL SERVICES AND EXPENSES:

Professional Fees:	\$28,394.10
Expenses:	\$251.05
Total Due:	<u><u>\$28,645.15</u></u>

**TIMEKEEPER SUMMARY:
March 1, 2016 - March 31, 2016**

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Abegae Donell	4.3	165.00	\$709.50
Carolina Aguirre	1.0	75.00	\$75.00
Desiree Mattoon	.3	75.00	\$22.50
Jeffrey Brandlin	15.7	325.00	\$5,102.50
Richard Lieu	36.6	315.00	\$11,529.00
Sarah Bates	10.6	275.00	\$2,915.00
Steve Donell	22.3	347.00	\$7,738.10
Todd Donell	1.1	275.00	\$302.50

**CATEGORY FEE SUMMARY:
March 1, 2016 - March 31, 2016**

<u>ACTIVITY CATEGORY</u>	<u>Hours</u>	<u>Amount</u>	<u>% of Total</u>
Administration: General Estate Operations	11.7	\$3,795.10	13.4%
Administration: General Estate Operations - Property Disposition	.1	\$34.70	0.1%
Administration: General Estate Operations - Property Sale Activities	.7	\$242.90	0.9%
Administration: Investor Relations	.6	\$208.20	0.7%
Administration: Receivership Estate Operations	4.8	\$1,087.00	3.8%
Administration: Website	.9	\$249.10	0.9%
Financial: Accounting/Auditing	4.5	\$777.50	2.7%
Financial: Business Analysis	.3	\$104.10	0.4%
Financial: Data Analysis	.4	\$138.80	0.5%
Financial: Forensic Accounting	54.5	\$17,395.70	61.3%
Financial: Status Reports	4.3	\$1,390.50	4.9%
Financial: Tax Issues	.8	\$241.60	0.9%
Financial: Valuation	1.3	\$451.10	1.6%
Legal: Asset Analysis and Recovery	.5	\$173.50	0.6%
Legal: Asset Disposition	4.3	\$1,448.90	5.1%
Legal: Case Administration	1.7	\$517.90	1.8%
Legal: Claims Administration and Objections	.5	\$137.50	0.5%
TOTAL PROFESSIONAL FEES:	91.9	\$28,394.10	
EXPENSES:		\$251.05	
TOTAL DUE:		\$28,645.15	

EXHIBIT B

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis
Receivership; Civil Court Docket No. 5:15-cv-02387-SVW (KKx)
Reporting Period 4/1/16-4/30/16

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance (as of 1/31/2016):			2,364,288.35
Increases in Fund Balance:			
Business Income	5,554.60		
Cash and Securities			
Interest/Dividend Income	113.70		
Business Asset Liquidation			
Personal Asset Liquidation			
Third-Party Litigation Income			
Miscellaneous- Other	7,255.00		
Total Funds Available:			2,377,211.65
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	7,744.50		
<i>Business Asset Expenses</i>	88,348.90		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	80.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			96,173.40
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution	-		
(FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment</i>			
<i>System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			96,173.40
Ending Balance (As of 3/31/2016):			2,281,038.25

Receiver:

By: Steve Donell
(Signature)Stephen J. Donell
(Printed Name)Receiver
(Title)Date: June 3, 2016

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:

DECLARATION OF RECEIVER, STEPHEN J. DONELL, IN SUPPORT OF FIRST INTERIM APPLICATION FOR PAYMENT OF FEES AND REIMBURSEMENT OF EXPENSES OF (1) RECEIVER, STEPHEN J. DONELL; (2) FORENSIC ACCOUNTANT, BRANDLIN & ASSOCIATES; AND (3) RECEIVER'S COUNSEL, ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP

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 **June 3, 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

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- **Joshua Andrew del Castillo**
jdelcastillo@allenmatkins.com
- **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 **June 3, 2016** at Los Angeles, California.

s/ Martha Díaz

Martha Diaz