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9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA

11
12 SECURITIES AND EXCHANGE
COMMISSION,

13 Plaintiff,

14 v.

15 ROBERT YANG, et al.,

16 Defendants,

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

18 Relief Defendants.
19

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

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

[Notice of Filing submitted concurrently
herewith]

Ctrm: 10A
Judge Hon. Stephen V. Wilson

20 TO ALL PARTIES, THEIR COUNSEL OF RECORD, AND THIS
21 HONORABLE COURT:

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

1 Report (the "Report"), principally for the period from December 1, 2017 through
2 October 31, 2018¹ (the "Reporting Period"):

3 **I. PRELIMINARY STATEMENT.**

4 During the Reporting Period, the Receiver's efforts were largely concentrated
5 in three areas: (1) identifying and recovering additional, available assets of the
6 Receivership Entities ("Receivership Assets" Or "Assets"), largely via the sale of the
7 Entities' one remaining real property Asset; (2) working to resolve all outstanding
8 issues relating to the Court-approved claims and distribution process; and
9 (3) making a substantial initial distribution on allowed claims. Since the submission
10 of the Receiver's Extended and Fifth Quarterly Report (Dkt. No. 216), the Receiver
11 has:

- 12 • Continued to administer the estate of the Receivership Entities (the
13 "Estate") and their Assets. Based on the Receiver's most recent,
14 finalized Standardized Fund Accounting Report ("SFAR"), ending
15 August 31, 2018, the Estate is presently funded in the amount of
16 \$3,596,516.40, after the completion of an initial, interim distribution on
17 allowed claims, discussed below;
- 18 • Resolved all issues arising in connection with the claim of Celtic Bank
19 Corporation ("Celtic Bank") by stipulation, resulting in the Entities'
20 retaining \$400,000.00 from funds previously turned over by Celtic
21 Bank;
- 22 • Completed an interim distribution on allowed claims against the
23 Entities in the aggregate amount of \$3,100,000.16, which distribution
24 was completed in March 2018;

25
26 ¹ While the bulk of this Report addresses the period from December 1, 2017
27 through July 2018 (which period is also covered by an anticipated, forthcoming
28 fee application by the Receiver and his professionals). Of course, the Report also
addresses key developments occurring after July 2018, though October 31, so as
to provide the Court and interested parties with the most up-to-date information
available as of the date of its filing.

- 1 • Successfully concluded the Court-approved sale of the Entities' sole
2 remaining real property Asset, resulting in net proceeds in the amount
3 of over \$800,000, and bringing the total net proceeds from Estate real
4 property assets to over \$2.3 million;
- 5 • Continued to communicate with investors in and creditors of the
6 Receivership Entities, and their respective counsel, regarding the status
7 of the Receiver's Estate administration and Asset sale efforts, as well as
8 any further distributions anticipated by the Receiver in connection with
9 claims previously allowed by the Court; and
- 10 • Commenced the development of his final distribution and receivership
11 wind-down plans, including initial calculations regarding the amount of
12 his anticipated final distribution on allowed claims, along with the
13 development of an anticipated timeline for making such distribution
14 and petitioning the Court to terminate the present receivership,
15 consistent with the administrative requirements of the Estate and the
16 case administration priorities of the Plaintiff Securities and Exchange
17 Commission (the "Commission").

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

22 **II. RELEVANT PROCEDURAL HISTORY.**

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

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

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

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

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

- 1 • Receiver's Specific Objection to Proof of Claim of Celtic Bank (the
- 2 Receiver's "Objection to Celtic Claim") (Dkt. No. 191);
- 3 • Opposition of Celtic Bank Corporation to Motion for Order on
- 4 Recommended Treatment of Claims and Distributions by Receiver's
- 5 Stephen Donell (as to Claim 133) (Dkt. Nos. 192-194);
- 6 • Reply of Receiver to Opposition of Celtic Bank Corporation to Motion
- 7 for Order on Recommended Treatment of Claims and Distributions by
- 8 Receiver's Stephen Donell (as to Claim 133) (Dkt. No. 194);
- 9 • Stipulation to Resolve Proof of Claim of Celtic Bank Corporation and
- 10 to Vacate Hearing Thereon (Dkt. No. 205);
- 11 • Order on Stipulation to Resolve Proof of Claim of Celtic Bank
- 12 Corporation and to Vacate Hearing Thereon (Dkt. No. 206);
- 13 • Order on Joint Motion for Relief from Litigation Stay (Dkt. No. 218);
- 14 • Order Granting Stipulation for Order on Receiver's Omnibus Motion
- 15 for Order: (1) Approving Receiver's Recommended Treatment of
- 16 Claims; and (2) Authorizing Recommended Distribution on Allowed
- 17 Claims (Dkt. No. 222);
- 18 • Notice of Motion and Motion of Receiver, Stephen J. Donell, for Order
- 19 Approving: (1) Sale of Opal Property; (2) Overbid Procedures; and
- 20 (3) Real Estate Broker's Commission (Dkt. Nos. 223-225); and
- 21 • Order Granting Motion of Receiver, Stephen J. Donell, for Order
- 22 Approving: (1) Sale of Opal Property; (2) Overbid Procedures; and
- 23 (3) Real Estate Broker's Commission (Dkt. No. 227).

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

25 As noted above, during the Reporting Period, the Receiver focused largely on:

26 (1) identifying and recovering additional, available assets of the Receivership

27 Entities ("Receivership Assets" Or "Assets"), largely via the Court-approved

28 marketing and sale of real property Assets; (2) resolving outstanding issues relating

1 to the Court-approved claims and distribution process; and (3) making a substantial
2 initial distribution on allowed claims.

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

4 From the inception of the instant receivership through the date of this Report,
5 the Receiver has recovered at least \$8,355,437.94 (\$9,955,437.94, including the
6 \$1.6 million remitted to Celtic Bank, as discussed herein) for the benefit and
7 administration of the Receivership Entities. During the Reporting Period, he
8 recovered over \$822,000 for the administration and benefit of the Receivership
9 Entities. This amount was largely derived from two sources: (1) the sale of the real
10 property located at 11202 Opal Avenue, in the City of Redlands (the "Opal/Mentone
11 Property"); and (2) interest and other income on existing Assets.

12 As of August 31, 2018, the date through which his most current, finalized
13 SFAR runs, the Receiver had \$3,596,516.40 on-hand for the benefit of the
14 Receivership Entities, after the completion of a \$3.1 million distribution on allowed
15 claims, discussed in more detail, below. All completed SFARs for the Reporting
16 Period are collectively attached hereto as **Exhibit 1**.

17 **B. Addressing Remaining Asset Administration Issues.**

18 In addition to the issue of the Receiver's anticipated final distribution,
19 discussed below, during the Reporting Period, the Receiver worked to address and
20 resolve issues arising in connection with Celtic Bank's then-pending claim against
21 the Receivership Entities, and to account for Receivership Assets that might be
22 subject to apportionment with parties to the above-entitled action.

23 As to the Celtic Bank claim, Celtic Bank had objected to the Receiver's
24 recommended denial of its claim. After an initial hearing and subsequent
25 submission of supplemental briefing, the Receiver met and conferred with counsel
26 for Celtic Bank and the Commission, conducted a detailed review of Celtic Bank's
27 arguments and evidence in support of its claim, along with a legal analysis of the
28 arguments for and against the claim, and determined, in his reasonable business

1 judgment to compromise on the claim. That compromise was memorialized in a
2 December 6, 2017 stipulation (Dkt. No. 205) and approved by the Court on
3 December 7, 2017 (Dkt. No. 206). Pursuant to the compromise, the Receiver was
4 permitted to retain \$400,000 of the funds previously turned over by Celtic Bank,
5 with the remaining \$1.6 million remitted to Celtic Bank in full satisfaction of its
6 claim against the Receivership Entities.

7 With the resolution of the Celtic Bank claim, the only outstanding Asset
8 administration issue, which persists as of the date of this Report, is the question of
9 what, if any Assets recovered by the Receiver are subject to turnover or partial
10 apportionment to Relief Defendant Yanrob's Medical, Inc. ("Yanrob"). As the Court
11 may recall, while Yanrob is a Relief Defendant in the above-entitled action, the
12 Receiver has confirmed that, other than its common control with the Receivership
13 Entities, its principal relationship to the unlawful conduct alleged by the
14 Commission derives from its having received over \$1 million in funds improperly
15 diverted from Entity investors, which funds were used to make substantial
16 improvements to the building housing Defendant Yang's medical practice (the
17 "Yanrob Property"), which property was earlier sold by Yanrob to a third party
18 pursuant to an order from this Court.

19 Pursuant to the Court's September 15, 2016 Order Granting Stipulation for
20 Order Authorizing Abandonment and Sale of Real Property (Dkt. No. 137), while
21 the Yanrob Property was deemed abandoned by the receivership to permit a sale of
22 the property from Yanrob to a third party, the Receiver retained a claim for
23 repayment against Yanrob in the amount of at least \$1,237,350.00. Those funds
24 have not been repaid. However, more than \$100,000 in funds held or frozen in
25 accounts in Yanrob's name remain under the Receiver's authority or control.
26 Counsel for Yanrob has recently requested that the Receiver consider releasing all or
27 a portion of these funds and accounts. A legal analysis conducted by the Receiver's
28 counsel of record suggests that the Receiver may be entitled to set off all of the

1 funds under his authority or control against the Entities' unpaid claim against
 2 Yanrob.⁴ However, to the extent that a compromise of the claim would eliminate or
 3 substantially reduce further fees and expenses while permitting the Estate to retain
 4 appropriate funds, the Receiver is amenable to considering a compromise, and has
 5 directed his counsel to work with Yanrob's counsel to resolve this matter promptly.

6 C. Distributions On Allowed Claims.

7 In accordance with an order from the Court (Dkt. No. 222), the Receiver has
 8 completed an initial, interim distribution on all allowed claims against the
 9 Receivership Entities, not including the \$1.6 million remitted to Celtic Bank in
 10 satisfaction of its claim. All told, the Receiver has paid out just over \$4.7 million to
 11 holders with allowed claims, as of the date of this Report.

12 As noted above, the Receiver presently holds just under \$3.6 million for the
 13 benefit and administration of the Entities. The Court has designated approximately
 14 \$155,000 of these funds to satisfy a so-called holdback on the Receiver's and his
 15 professionals' prior interim fee and expense applications, and the Receiver and his
 16 professionals anticipate submitting their last interim fee and expense applications,
 17 totaling approximately \$445,000 (for the period from April 1, 2017 through July 31,
 18 2018), roughly contemporaneously with this Report.⁵

19 Assuming the Court grants the anticipated, forthcoming interim fee
 20 applications of the Receiver and his professionals, and assuming that the Receiver
 21 and his professionals do not incur more than a further \$200,000 in fees and expenses
 22 through the termination of the present receivership, approximately \$2.65 -
 23

24 ⁴ This Court has broad discretion to apply the set-off doctrine for the benefit of the
 25 Receivership Entities. See, e.g., In re Diplomat Elec., Inc., 499 F.2d 342, 346
 26 (5th Cir. 1974); In re De Laurentiis Entm't Group, Inc., 963 F.2d 1269, 12277
 27 (9th Cir. 1992). Where a fiduciary estate has a claim, even if unliquidated,
 28 against a third party, that claim may be set-off against any funds requested from
 the estate by the third party. Newbury Corp. v. Fireman's Fund Ins. Co., 95 F.3d
 1392, 1399 (9th Cir. 1996).

⁵ Pursuant to an agreement with the Commission, these applications will cover the
 period from April 1, 2017 through July 31, 2018, and the Receiver is presently
 meeting and conferring with the Commission regarding these application.

1 \$3 million may remain available for a final distribution on allowed claims, meaning
2 that total distributions may range from \$5.75 million to \$6 million, or \$7.35 million
3 to \$7.6 million, if one includes the \$1.6 million remitted in satisfaction of the Celtic
4 Bank claim.⁶ Accordingly, the Receiver and his professionals will continue to work
5 diligently to minimize the administrative cost to the Estate, in anticipation of
6 making a final distribution on allowed claims in that range.

7 At present, the Receiver is making preparations for his anticipated final
8 distribution on allowed claims, which may not require any additional orders from
9 the Court. (See Dkt. No. 222 at ¶ 5.) That said, the Receiver does expect to petition
10 for Court approval of his final distribution amount, which will also include a reserve
11 set-aside to cover unpaid administrative fees and costs.

12 Also, while the Receiver's initial distribution on allowed claims included,
13 significantly, checks made payable to investors with allowed claims, many of these
14 investors ultimately requested that the Receiver cancel those checks and instead
15 remint payment via wire transfer. Accordingly, the Receiver is working with
16 investors and investor representatives to determine the best and most efficient means
17 of making a final distribution to investors, the overwhelming majority of whom are
18 located overseas.

19 **IV. FURTHER RECEIVERSHIP ADMINISTRATION.**

20 As noted above, the Receiver has completed his sale of all saleable Assets,
21 made a distribution on allowed claims in the amount of approximately \$3.1 million,
22 satisfied the Celtic Bank claim via a remittance of \$1.6 million, and is in the process
23 of planning his final distribution on allowed claim. In all, the Receiver anticipates
24 distributing a total of more than \$7 million to holders of allowed claims.

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⁶ This amount may be reduced very slightly in the event that the parties or the Court determine that a portion of the funds drawn from or frozen in accounts held in Yanrob's name should be remitted to Yanrob.

1 Accordingly, the Receiver has determined that once a final distribution is
2 completed, it will be appropriate to wind-up and close the receivership. At that
3 point, given that all saleable Assets will have been sold and all available funds
4 distributed, further costs of administering the receivership will likely outweigh the
5 benefits.

6 The Receiver therefore recommends that, once a final distribution is
7 completed, he be permitted to present his final submissions to the Court in
8 connection with the wind-down and termination of the instant receivership. These
9 materials typically consist of a final report and accounting, final fee and expense
10 applications, and a formal motion to terminate the receivership and discharge and
11 release the Receiver. The Receiver will coordinate with the Commission to ensure
12 that such materials are submitted on a schedule consistent with the Commission's
13 case administration requirements, and will ensure that the Court remains properly
14 updated on all developments, including via the submission of additional Interim
15 Reports, as necessary.

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

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

- 19 1. Accepting the instant Report, including the recommendations and
20 conclusions presented therein;
- 21 2. Authorizing the Receiver to continue to administer the Receivership
22 Entities and their estate in accordance with the terms of the Appointment Order and
23 the Receiver's recommendations;
- 24 4. Authorizing the Receiver to undertake the recommended courses of
25 action addressed herein; and

26 \\\

27 \\\

28 \\\

1 5. Providing such other and further relief as the Court deems necessary
2 and appropriate.

3
4 Dated: November 5, 2018

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

7 By: /s/ Joshua A. del Castillo

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

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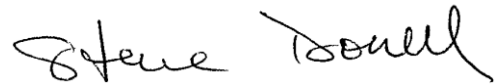
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VERIFICATION

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

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

Executed on November 5, 2018, at Los Angeles, California.



Stephen J. Donell, Receiver

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 12/1/17-12/31/17

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			7,583,719.64
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	881.14		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			7,584,600.78
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	-		
<i>Business Asset Expenses</i>	993.20		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	140.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	1,600,000.00		
<i>Total Third-Party Litigation Expenses</i>		1,600,000.00	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			1,601,133.20
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			1,601,133.20
Ending Balance (As of 12/31/2017):			5,983,467.58

Note: Celtic Bank was paid their settlement on 12/13/17 (see third party expense item 2)

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

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 1/1/18-1/31/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			5,983,467.58
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	868.08		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			5,984,335.66
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	-		
<i>Business Asset Expenses</i>	(4,444.78)		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	140.00		
<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			(4,304.78)
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			(4,304.78)
Ending Balance (As of 1/31/2018):			5,988,640.44

Note:
Refund was from property tax and insurance.

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

(Printed Name)

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 2/1/18-2/28/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			5,988,640.44
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	750.13		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			5,989,390.57
Decreases in Fund Balance:			
Disbursements to Investors			-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	42,099.49		
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	140.00		
<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>	69,955.44		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			112,194.93
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			112,194.93
Ending Balance (As of 2/28/2018):			5,877,195.64

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

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 3/1/18-3/31/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			5,877,195.64
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	538.02		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			5,877,733.66
Decreases in Fund Balance:			
Disbursements to Investors	3,100,000.16		3,100,000.16
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	1,216.00		
<i>Business Asset Expenses</i>	(1,263.79)		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	150.00		
<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			102.21
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			3,100,102.37
Ending Balance (As of 3/31/2018):			2,777,631.29

Note:
Refund was from insurance on Lynwood property.

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

(Printed Name)

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 4/1/18-4/30/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			2,777,631.29
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	588.94		
Business Asset Liquidation	763.46		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			2,778,983.69
Decreases in Fund Balance:			
Disbursements to Investors	-		-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	-		
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	150.00		
<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			150.00
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			150.00
Ending Balance (As of 4/30/2018):			2,778,833.69

Note:
Deposit of payments into the Yanrob bank account.

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

(Printed Name)

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 5/1/18-5/31/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			2,778,833.69
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	72.37		
Business Asset Liquidation	961.30		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			2,779,867.36
Decreases in Fund Balance:			
Disbursements to Investors	-		-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	1,120.00		
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			1,240.00
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			1,240.00
Ending Balance (As of 5/31/2018):			2,778,627.36

Note:
Deposit of payments into the Yanrob bank account.

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

(Printed Name)

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 6/1/18-6/30/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			2,778,627.36
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	10,152.34		
Business Asset Liquidation			
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			2,788,779.70
Decreases in Fund Balance:			
Disbursements to Investors	-		-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>			
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	170.00		
<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			170.00
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			170.00
Ending Balance (As of 6/30/2018):			2,788,609.70

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

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 7/1/18-7/31/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			2,788,609.70
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	398.18		
Business Asset Liquidation	807,340.33		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,596,348.21
Decreases in Fund Balance:			
Disbursements to Investors	-		-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>			
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			120.00
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			120.00
Ending Balance (As of 7/31/2018):			3,596,228.21

Noe: Business asset is sale proceeds of Mentone property.

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

Date: _____

Standardized Fund Accounting Report for Suncor Receivership Estate- Cash Basis

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

Reporting Period 8/1/18-8/31/18

Fund Accounting:			
	Detail	Subtotal	Grand Total
Beginning Balance:			3,596,228.21
Increases in Fund Balance:			
Business Income			
Cash and Securities			
Interest/Dividend Income	2,648.19		
Business Asset Liquidation	-		
Personal Asset Liquidation			
Third-Party Litigation Income	-		
Miscellaneous- Funds Turned Over by Celtic Bank	-		
Total Funds Available:			3,598,876.40
Decreases in Fund Balance:			
Disbursements to Investors	-		-
Disbursements for Receivership Operations			
<i>Disbursements to Receiver or Other Professionals</i>	2,240.00		
<i>Business Asset Expenses</i>	-		
<i>Personal Asset Expenses</i>			
<i>Investment Expenses</i>	120.00		
<i>Third-Party Litigation Expenses</i>			
1. Attorney Fees	-		
2. Litigation Expenses	-		
<i>Total Third-Party Litigation Expenses</i>		-	
<i>Tax Administrator Fees and Bonds</i>	-		
<i>Federal and State Tax Payments</i>	-		
Total Disbursements for Receivership Operations			2,360.00
Disbursements for Distribution Expenses Paid by the Fund:			
<i>Distribution Plan Development Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Miscellaneous	-		
<i>Total Plan Development Expenses</i>		-	
<i>Distribution Plan Implementation Expenses:</i>			
1. Fees:			
Fund Administrator.....	-		
Independent Distribution Consultant (IDC).....	-		
Distribution Agent.....	-		
Consultants.....	-		
Legal Advisers.....	-		
Tax Advisers.....	-		
2. Administrative Expenses	-		
3. Investor Identification:			
Notice/Publishing Approved Plan.....	-		
Claimant Identification.....	-		
Claims Processing.....	-		
Web Site Maintenance/Call Center.....	-		
4. Fund Administrator Bond	-		
5. Miscellaneous	-		
6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
<i>Total Plan Implementation Expenses</i>		-	
Total Disbursements for Distribution Expenses Paid by the Fund			-
Disbursements to Court/Other:			
<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	-		
<i>Federal Tax Payments</i>	-		
Total Disbursements to Court/Other:			-
Total Funds Disbursed:			2,360.00
Ending Balance (As of 8/31/2018):			3,596,516.40

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

Date: _____

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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 865 S. Figueroa Street, Suite 2800, Los Angeles, California 90017-2543.

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

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

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – the above-described document will be served by the Court via NEF. On **November 5, 2018**, 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,NesvigN@sec.gov
- **Eric David Dean**
edean@fyklaw.com,cyoung@fyklaw.com
- **Stephen J. Donell**
jdelcastillo@allenmatkins.com
- **Mark T. Hiraide**
mth@msk.com,kjue@phlcorplaw.com,bag@msk.com hitabashi@phlcorplaw.com,eganous@phlcorplaw.com
- **Leslie J. Hughes**
hughesLJ@sec.gov,kasperg@sec.gov,nesvign@sec.gov nesvign@sec.gov
- **David J. Van Havermaat**
vanhavermaatd@sec.gov,larofiling@sec.gov,kassabguir@sec.gov, irwinma@sec.gov
- **Joshua Andrew del Castillo**
jdelcastillo@allenmatkins.com,mdiaz@allenmatkins.com
- **David R Zaro**
dzaro@allenmatkins.com,mdiaz@allenmatkins.com

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- **Melissa Katherine Zonne**
mzonne@allenmatkins.com,mlyons@allenmatkins.com

2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):** On **November 5, 2018**, I served the following person(s) and/or entity(ies) in this case by placing a true and correct copy thereof in a sealed envelope(s) addressed as indicated below. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it is deposited with the U.S. postal service on that same day in the ordinary course of business. I am aware that on motion for party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 (one) day after date of deposit for mailing in affidavit. Or, I deposited in a box or other facility regularly maintained by FedEx, or delivered to a courier or driver authorized by said express service carrier to receive documents, a true copy of the foregoing document(s) in sealed envelopes or packages designated by the express service carrier, addressed as indicated above on the above-mentioned date, with fees for overnight delivery paid or provided for.

Franchise Tax Board (FTB) **Via U.S. Mail**
P.O. Box 2952
Sacramento, CA 95812-2952

Internal Revenue Service **Via U.S. Mail**
880 Front Street
San Diego, CA 92101-8869

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 **November 5, 2018** at Los Angeles, California.

/s/ Martha Diaz

Martha Diaz