

EXHIBIT 1

ACCOUNTING REPORT for WESTMOORE MANAGEMENT, LLC, ET AL. - Cash Basis
Receivership; Civil Court Docket No. 8:10-cv-00849-AG (MLGx)
Reporting Period: 8/12/11 to 4/30/12

BEGINNING CASH BALANCE (AS OF 8/12/11)	\$0.00
RECEIPTS DURING THE REPORTING PERIOD:	
Business Income	\$0.00
Cash and Securities	
-- Cash recovered from deposit accounts	\$1,321.50
-- Cash (net) received from liquidation of brokerage accounts	\$35,536.25
-- Cash proceeds from sales of certificated securities	<u>\$0.00</u>
	\$36,857.75
Notes receivable	\$0.00
Interest/Dividend Income	\$10.92
Sales of real property	
-- Belmont Lofts unit 406 (net receipts)	\$124,002.50
-- Belmont Lofts unit 409 (net receipts)	\$152,288.11
-- Belmont Lofts unit 411 (in escrow)	<u>\$0.00</u>
	\$276,290.61
Sales of personal property other than securities)	\$0.00
Third-Party Litigation Income	
-- Payments re judgment against Matthew Jennings	<u>\$244,926.57</u>
	\$244,926.57
Miscellaneous - Other	\$0.00
TOTAL RECEIPTS DURING THE REPORTING PERIOD:	\$558,085.85
DISBURSEMENTS DURING THE REPORTING PERIOD:	
Disbursements to Investors/Claimants	\$0.00
Disbursements to Receiver, professionals & field representative	
-- Disbursements to Receiver	\$0.00
-- Disbursements to Receiver's general counsel	\$0.00
-- Disbursements to Receiver's tax accountants & advisors	\$0.00
-- Disbursements to Receiver's forensic analyst	\$0.00
-- Disbursements to field representative	<u>\$28,598.05</u>
	\$28,598.05
Business Asset and Operating Expenses	
-- Document storage and retrieval costs	\$5,547.79
-- Other	<u>\$1,210.77</u>
	\$6,758.56
Banking and Investment Fees and Expenses	\$1,632.72
Third-Party Litigation Expenses	
-- Costs re subpoenas and document requests	\$3,762.44
-- Attorneys' fees	\$0.00
-- Litigation expenses	<u>\$0.00</u>
	\$3,762.44
TOTAL DISBURSEMENT DURING THE REPORTING PERIOD:	\$40,751.77
ENDING CASH BALANCE (AS OF 4/30/12)	<u>\$517,334.08</u>

EXHIBIT 2

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Trustee Name: David A. Gill, Receiver
 Bank Name: Bank of America
 Account Number/CD#: XXXXXX1698
 GENERAL ACCOUNT

Case No: 10-00849
 Case Name: SEC VS. WESTMOORE ET AL

Blanket Bond (per case limit):
 Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
 For Period Ending: 04/30/2012

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Deposits (\$)	7 Disbursements (\$)	8 Account/CD Balance (\$)
			Balance Forward				\$0.00
10/12/11	1	SOUTHWEST SECURITIES, INC.	CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE MANAGEMENT RE ACCOUNT #800363381	0000-00	\$37.50		\$37.50
10/12/11	2	SOUTHWEST SECURITIES, INC.	CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE CAPITAL GROUP SERIES B ACCOUNT #800367101	0000-00	\$688.60		\$726.10
10/12/11	3	SOUTHWEST SECURITIES, INC.	CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE CAPITAL GROUP SERIES II ACCOUNT #800370331	0000-00	\$156.97		\$883.07
10/12/11	4	LEGENT CLEARING	CLOSING OF C.K. COOPER ACCOUNT FOR WESTMOORE CAPITAL GROUP SERIES LLC ACCT#4108-5335	0000-00	\$34,610.10		\$35,493.17
10/12/11	5	LEGENT CLEARING	CLOSING OF C.K. COOPER ACCOUNT FOR WESTMOORE MANAGEMENT LLC ACCT#7237-0983	0000-00	\$28.90		\$35,522.07
10/12/11	6	LEGENT CLEARING	CLOSING OF C.K. COOPER ACCOUNT FOR WESTMOORE INVESTMENT LP ACCT#4436-6860	0000-00	\$14.18		\$35,536.25
10/12/11	7	TRIPLE WIN PARTNERSHIP, LLC, SERIES	PAYMENT ON JUDGMENT RE MATTHEW JENNINGS	0000-00	\$200,000.00		\$235,536.25
10/12/11		Transfer to Acct # XXXXXX1708	Bank Funds Transfer	9999-00		\$235,531.25	\$5.00
10/19/11		Transfer from Acct # XXXXXX1708	Bank Funds Transfer	9999-00	\$2,532.03		\$2,537.03

Page Subtotals: \$238,068.28

Page Subtotals: \$235,531.25

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Trustee Name: David A. Gill, Receiver
 Bank Name: Bank of America
 Account Number/CD#: XXXXXX1698
 GENERAL ACCOUNT

Blanket Bond (per case limit):
 Separate Bond (if applicable):

Case No: 10-00849
 Case Name: SEC VS. WESTMOORE ET AL

Taxpayer ID No: XX-XXX0295
 For Period Ending: 04/30/2012

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/19/11	1001	SPICER JEFFRIES, LLP 5251 SOUTH QUEBEC ST SUITE 200GREENWOOD VILLAGE, CO 80111	REIMBURSEMENT OF FORMER	0000-00		\$1,740.00	\$797.03
10/19/11	1002	BANK OF AMERICA LEGAL ORDER PROCESSINGCA9-705- 05-19P.O. BOX 3609LOS ANGELES, CA 90051	CHARGES FOR PRODUCTION OF DOCUMENTS	0000-00		\$56.28	\$740.75
10/19/11	1003	SOUTHWEST SECURITIES, INC. 1201 ELM STREETSUITE 3500DALLAS, TX 75270-2180	CHARGES FOR PRODUCTION OF DOCUMENTS	0000-00		\$574.50	\$166.25
10/19/11	1004	CITIZENS BUSINESS BANK P.O. BOX 3938ONTARIO, CA 91761	CHARGES FOR PRODUCTION OF DOCUMENTS	0000-00		\$161.25	\$5.00
10/31/11		Transfer from Acct # XXXXXX1708	Transfer of Funds Per Melvin	9999-00	\$210.77		\$215.77
10/31/11	1005	FEDEX P O BOX 7221PASADENA, CA 91109- 7321	FEDEX CHARGES	0000-00		\$210.77	\$5.00
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	0000-00		\$18.99	(\$13.99)
11/01/11		Transfer from Acct # XXXXXX1708	Transfer of Funds Per Melvin	9999-00	\$38.99		\$25.00
11/10/11		BANK OF AMERICA, N.A. CORRECTION10/31 BANK DID CREDIT INSTEAD OF DEBT11/01 BANK REVERSED CREDIT	BANK SERVICE FEE	0000-00		\$18.99	\$6.01
11/14/11		Reverses Adjustment OUT on 11/10/11	BANK SERVICE FEE BANK OF AMERICA, N.A. CORRECTION 10/31 BANK DID CREDIT INSTEAD OF DEBT 11/01 BANK REVERSED CREDIT	0000-00		(\$18.99)	\$25.00
11/14/11		BANK OF AMERICA, N.A. CORRECTION10/31 BANK DID CREDIT INSTEAD OF DEBT11/01 BANK REVERSED CREDIT	Transfer of Funds Per Melvin	0000-00		(\$18.99)	\$43.99

Page Subtotals: \$249.76 \$2,742.80

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-00849
Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver
Bank Name: Bank of America
Account Number/CD#: XXXXXX1698

GENERAL ACCOUNT

Blanket Bond (per case limit):
Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
For Period Ending: 04/30/2012

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
11/14/11		Transfer to Acct # XXXXXX1708	Transfer of Funds Per Melvin	9999-00		\$33.99	\$10.00
11/30/11		BANK OF AMERICA	NOV BANK SERVICE FEES	0000-00		\$0.06	\$9.94
12/05/11		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$0.06		\$10.00
12/22/11		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$30.41		\$40.41
12/22/11	1006	BANK of AMERICA P O BOX 3609 LOS ANGELES, CA 90051	COSTS FOR OBTAINING COPIES OF BANK RECORDS CASE NO L11411000638	0000-00		\$30.41	\$10.00
12/29/11		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$135.00		\$145.00
12/29/11	1007	IRON MOUNTAIN P O BOX 601002 PASADENA, CA 91189-1002	STORAGE CHARGES INVOICE # ELV2635 CUSTOMER ID CF902	0000-00		\$135.00	\$10.00
01/03/12		Bank of America	DECEMBER 2011 BANK FEES	0000-00		\$0.01	\$9.99
01/10/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$1,000.00		\$1,009.99
01/10/12		Transfer from Acct # xxxxxx1708	CONVER DEC BANK FEES	9999-00	\$0.01		\$1,010.00
01/10/12		Transfer from Acct # xxxxxx1708	STORAGE CHARGES	9999-00	\$2,237.77		\$3,247.77
01/10/12		Transfer to Acct # xxxxxx1708	To reverse transfer not requested from bank	9999-00		\$2,237.77	\$1,010.00
01/10/12	1008	NEXTECH, INC 2030 E 4TH STREET STE 1125 SANTA ANA, CA 92705	HOSTING FEES FOR 2 SERVERS INVOICE NUMBERS, 882,914,967,998 & 1047	0000-00		\$1,000.00	\$10.00

Page Subtotals:

\$3,403.25

\$3,437.24

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 GENERAL ACCOUNT

Case No: 10-00849
 Case Name: SEC VS. WESTMOORE ET AL

Blanket Bond (per case limit):
 Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
 For Period Ending: 04/30/2012

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
01/10/12	1009	IRON MOUNTAIN P O BOX 601002 PASADENA, CA 91189-1002	STORAGE CHARGES INVOICE NOS CC22659, DAP7195, DWN8736, DES9808, CRH0305, EEG9036, DJD6353, CMW1908, EBD7211, DMG0296, EHK0990, SCP6747, DRC9000, ELV2635, CXA8299 & DUL5240	0000-00		\$2,237.77	(\$2,227.77)
01/13/12		BIZ ENTERPRISES, INC.	DONATION	0000-00	\$124.00		(\$2,103.77)
01/13/12		VERNON FAMILY DENTAL, INC.	DONATION	0000-00	\$52.00		(\$2,051.77)
01/13/12		SALMAN SHAMMASH	DONATION	0000-00	\$72.00		(\$1,979.77)
01/13/12		IVEN Y RASHTIAN	DONATION	0000-00	\$26.00		(\$1,953.77)
01/13/12		RASHEL NAGHDI	DONATION	0000-00	\$120.00		(\$1,833.77)
01/13/12		FEREYDON & POURAN EBRAMI	DONATION	0000-00	\$72.00		(\$1,761.77)
01/13/12		AMIR BAROUR	DONATION	0000-00	\$126.00		(\$1,635.77)
01/13/12		Transfer to Acct # xxxxxx1708	Transfer of Funds	9999-00		\$90.00	(\$1,725.77)
01/13/12		Transfer to Acct # xxxxxx1708	Transfer of Funds	9999-00		\$502.00	(\$2,227.77)
01/17/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$592.00		(\$1,635.77)
01/17/12		BIZ ENTERPRISES, INC	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$124.00	(\$1,759.77)
01/17/12		SALMAN & MITRA SHAMMASH	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$72.00	(\$1,831.77)

Page Subtotals: \$1,184.00 \$3,025.77

**FORM 2
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Trustee Name: David A. Gill, Receiver
Bank Name: Bank of America
Account Number/CD#: XXXXXX1698

GENERAL ACCOUNT

Blanket Bond (per case limit):
Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
For Period Ending: 04/30/2012

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Deposits (\$)	7 Disbursements (\$)	8 Account/CD Balance (\$)
01/17/12		RASHEL NAGHDI	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$120.00	(\$1,951.77)
01/17/12		FEREYDON & POURAN EBRAMI	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$72.00	(\$2,023.77)
01/17/12		IVEN Y RASHTIAN	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$26.00	(\$2,049.77)
01/17/12		VERNON FAMILY DENTAL CLINIC, INC. RAMIN NOORVASH	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$52.00	(\$2,101.77)
01/17/12		AMIR BAROUR	REVERSAL OF DEPOSIT INADVERTENTLY DEPOSITED TO THE ACCOUNT	0000-00		\$126.00	(\$2,227.77)
01/20/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$2,393.77		\$166.00
01/20/12	1012	IRON MOUNTAIN 12958 MIDWAY PLACE CERRITOS, CA 90703	COSTS FOR REMOVAL OF RECORDS FROM STORAGE FACILITY	0000-00		\$555.55	(\$389.55)
01/20/12	1010	ASPEN STOCK TRANSFER SERVICES, LLC 6623 LAS VEGAS BLVD., SOUTH #255 LAS VEGAS, NV 89119	FEES TO RESEARCH TRANSFER OF STOCK RE VELATEL	0000-00		\$1,200.00	(\$1,589.55)
01/20/12	1011	REMINGTON MOVING AND STORAGE 14501 S. BROADWAY GARDENA, CA 90248	MOVING SERVICES	0000-00		\$638.22	(\$2,227.77)
01/31/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$0.65		(\$2,227.12)
01/31/12		BANK OF AMERICA	JAN 2012 BANK SERVICE FEE	0000-00		\$0.65	(\$2,227.77)

Page Subtotals:

\$2,394.42

\$2,790.42

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-00849
Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver
Bank Name: Bank of America
Account Number/CD#: XXXXXX1698

GENERAL ACCOUNT

Blanket Bond (per case limit):
Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
For Period Ending: 04/30/2012

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
01/31/12		Transfer to Acct # xxxxxx1708	Transfer of Funds to correct transfer doen on 1/31/12 w/o letter request	9999-00		\$0.65	(\$2,228.42)
02/06/12		WELLS FARGO BANK	CLOSING OF WELLS FARGO ACCOUNT	0000-00	\$1,321.50		(\$906.92)
02/14/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$2,793.32		\$1,886.40
02/29/12		Bank of America	BANK SERVICE FEE	0000-00		\$1.63	\$1,884.77
03/19/12		LEGENT CLEARING	PAYMENT ON JUDGEMENT RE MATTHEW JENNINGS	0000-00	\$44,926.57		\$46,811.34
03/22/12	1013	REMINGTON MOVERS LLC 14501 S BROADWAY GARDENA, CA 90428	COSTS FOR REMOVAL OF RECORDS FROM STORAGE FACILITY STORAGE CHARGES AND PACKING MATERIALS INVOICES 2258,2593 & 2295	0000-00		\$1,506.25	\$45,305.09
03/23/12		Transfer to Acct # xxxxxx1708	Transfer of Funds	9999-00		\$40,000.00	\$5,305.09
03/30/12		Bank of America	BANK SERVICE FEE	0000-00		\$3.35	\$5,301.74
04/05/12	1014	REMINGTON MOVERS LLC 14501 S BROADWAY GARDENA, CA 90248	STORAGE CHARGES INVOICE # 2630	0000-00		\$475.00	\$4,826.74
04/05/12	1015	PCG CONSULTANTS 11400 WEST OLYMPIC BLVD STE 200 LOS ANGELES, CA 90064	FIELD REPRESENTATIVE FEES	0000-00		\$26,270.25	(\$21,443.51)
04/05/12	1016	PCG CONSULTANTS 11400 WEST OLYMPIC BLVD STE 200 LOS ANGELES, CA 90064	FIELD REPRESENTATIVE COSTS	0000-00		\$2,327.80	(\$23,771.31)
04/10/12		Transfer from Acct # xxxxxx1708	Transfer of Funds	9999-00	\$25,000.00		\$1,228.69

Page Subtotals:

\$74,041.39

\$70,584.93

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-00849
Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver
Bank Name: Bank of America
Account Number/CD#: XXXXXX1698

GENERAL ACCOUNT

Blanket Bond (per case limit):
Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
For Period Ending: 04/30/2012

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description of Transaction	Uniform Tran. Code	5 Deposits (\$)	6 Disbursements (\$)	7 Account/CD Balance (\$)
04/10/12		FIDELITY NATIONAL TITLE COMPANY	SALE PROCEEDS FROM SALE OF		\$152,288.11		\$153,516.80
			Gross Receipts	0000-00	\$175,000.00		
			COMMISSIONS	0000-00	(\$5,250.00)		
			COMMISSIONS	0000-00	(\$5,250.00)		
			ESCROW CHARGES	0000-00	(\$1,880.43)		
			RECORDING CHARGES	0000-00	(\$3,120.00)		
			TAXES	0000-00	(\$7,211.46)		
04/10/12		FIDELITY NATIONAL TITLE COMPANY	SALE PROCEEDS FROM SALE		\$124,002.50		\$277,519.30
			Gross Receipts	0000-00	\$165,000.00		
			COMMISSIONS	0000-00	(\$4,950.00)		
			ESCROW CHARGES	0000-00	(\$2,011.22)		
			RECORDING CHARGES	0000-00	(\$2,942.00)		
			CONDO DUES	0000-00	(\$20,121.14)		
			TAXES	0000-00	(\$6,023.14)		
			COMMISSIONS	0000-00	(\$4,950.00)		

COLUMN TOTALS
\$595,631.71
Less: Bank Transfers/CD's \$36,964.78
\$318,112.41
\$278,395.66

Page Subtotals: \$276,290.61 \$0.00

Subtotal	\$558,666.93	\$39,716.75
Less: Payments to Debtors	\$0.00	\$0.00
Net	<u>\$558,666.93</u>	<u>\$39,716.75</u>

\$0.00

\$0.00

Page Subtotals:

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Trustee Name: David A. Gill, Receiver
 Bank Name: Bank of America
 Account Number/CD#: XXXXXX1708
 MONEY MARKET

Blanket Bond (per case limit):
 Separate Bond (if applicable):

Case No: 10-00849
 Case Name: SEC VS. WESTMOORE ET AL

Taxpayer ID No: XX-XXX0295
 For Period Ending: 04/30/2012

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
			Balance Forward				\$0.00
10/12/11		Transfer from Acct # XXXXXX1698	Bank Funds Transfer	9999-00	\$235,531.25		\$235,531.25
10/19/11		Transfer to Acct # XXXXXX1698	Bank Funds Transfer	9999-00		\$2,532.03	\$232,999.22
10/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	0000-00	\$1.28		\$233,000.50
10/31/11		Transfer to Acct # XXXXXX1698	Transfer of Funds Per Melvin	9999-00		\$210.77	\$232,789.73
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	0000-00		\$192.23	\$232,597.50
11/01/11		Transfer to Acct # XXXXXX1698	Transfer of Funds Per Melvin	9999-00		\$38.99	\$232,558.51
11/14/11		Transfer from Acct # XXXXXX1698	Transfer of Funds Per Melvin	9999-00	\$33.99		\$232,592.50
11/30/11	INT	Bank of America	interest for november 2011	1270-00	\$1.91		\$232,594.41
11/30/11		BANK OF AMERICA	NOVEMBER 2011 BANK SERVICE FEES	0000-00		\$286.74	\$232,307.67
12/05/11		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$0.06	\$232,307.61
12/22/11		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$30.41	\$232,277.20
12/29/11		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$135.00	\$232,142.20
12/30/11	INT	Bank of America	interest for december 2011	1270-00	\$1.97		\$232,144.17
12/30/11		BANK OF AMERICA	DECEMBER BANK SERVICE FEES	0000-00		\$286.41	\$231,857.76
01/10/12		Transfer from Acct # xxxxxx1698	To reverse transfer not requested from bank	9999-00	\$2,237.77		\$234,095.53

Page Subtotals: \$237,808.17

Page Subtotals: \$3,712.64

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Trustee Name: David A. Gill, Receiver
 Bank Name: Bank of America
 Account Number/CD#: XXXXXX1708
 MONEY MARKET

Case No: 10-00849
 Case Name: SEC VS. WESTMOORE ET AL

Taxpayer ID No: XX-XXX0295
 For Period Ending: 04/30/2012

Blanket Bond (per case limit):
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
01/10/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$1,000.00	\$233,095.53
01/10/12		Transfer to Acct # xxxxxx1698	CONVER DEC BANK FEES	9999-00		\$0.01	\$233,095.52
01/10/12		Transfer to Acct # xxxxxx1698	STORAGE CHARGES	9999-00		\$2,237.77	\$230,857.75
01/13/12		Transfer from Acct # xxxxxx1698	Transfer of Funds	9999-00	\$90.00		\$230,947.75
01/13/12		Transfer from Acct # xxxxxx1698	Transfer of Funds	9999-00	\$502.00		\$231,449.75
01/17/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$592.00	\$230,857.75
01/20/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$2,393.77	\$228,463.98
01/31/12		Transfer from Acct # xxxxxx1698	Transfer of Funds to correct transfer doen on 1/31/12 w/o letter request	9999-00	\$0.65		\$228,464.63
01/31/12	INT	Bank of America	interest for january 2012	1270-00	\$1.96		\$228,466.59
01/31/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$0.65	\$228,465.94
01/31/12		Bank of America	JANUARY BANK SERVICE FEES	0000-00		\$302.41	\$228,163.53
02/14/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$2,793.32	\$225,370.21
02/29/12	INT	Bank of America	INTEREST - FEBRUARY 2012	1270-00	\$1.80		\$225,372.01
02/29/12		Bank of America	BANK SERVICE FEE	0000-00		\$269.35	\$225,102.66
03/23/12		Transfer from Acct # xxxxxx1698	Transfer of Funds	9999-00	\$40,000.00		\$265,102.66
03/30/12	INT	Bank of America	INTEREST - MARCH 2012	1270-00	\$2.00		\$265,104.66

Page Subtotals: \$40,598.41 \$9,589.28

**FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 10-00849
Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver
Bank Name: Bank of America
Account Number/CD#: XXXXXX1708

MONEY MARKET

Blanket Bond (per case limit):
Separate Bond (if applicable):

Taxpayer ID No: XX-XXX0295
For Period Ending: 04/30/2012

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Deposits (\$)	7 Disbursements (\$)	8 Account/CD Balance (\$)
03/30/12		Bank of America	BANK SERVICE FEE	0000-00		\$289.88	\$264,814.78
04/10/12		Transfer to Acct # xxxxxx1698	Transfer of Funds	9999-00		\$25,000.00	\$239,814.78

COLUMN TOTALS \$278,406.58 \$38,591.80
 Less: Bank Transfers/CD's \$278,395.66 \$36,964.78
 Subtotal \$10.92 \$1,627.02
 Less: Payments to Debtors \$0.00 \$0.00
 Net \$10.92 \$1,627.02

Page Subtotals: \$0.00 \$25,289.88

TOTAL OF ALL ACCOUNTS		NET	ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX1698 - GENERAL ACCOUNT	\$558,666.93	\$39,716.75	\$277,519.30
XXXXXX1708 - MONEY MARKET	\$10.92	\$1,627.02	\$239,814.78
	\$558,677.85	\$41,343.77	\$517,334.08
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand

Total Allocation Receipts: \$63,709.39
 Total Net Deposits: \$558,677.85
 Total Gross Receipts: \$622,387.24

Page Subtotals: \$0.00 \$0.00 \$0.00