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7  
8 **UNITED STATES DISTRICT COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**

10  
11 SECURITIES AND EXCHANGE  
COMMISSION,

12 Plaintiff,

13 vs.

14 WESTMOORE MANAGEMENT,  
15 LLC; WESTMOORE INVESTMENT,  
LP.; WESTMOORE CAPITAL  
16 MANAGEMENT, INC.;  
WESTMOORE CAPITAL, LLC; and  
17 MATTHEW R. JENNINGS,

18 Defendants.

Case No. 8:10-849-AG (MLGx)

**FIRST REPORT OF RECEIVER  
DAVID A. GILL**

Date: December 5, 2011  
Time: 10:00 a.m.  
Place: Courtroom 10D  
411 W. Fourth Street  
Santa Ana, California

19  
20 David A. Gill, as Receiver (the “Receiver”) for defendants Westmoore  
21 Management, LLC, Westmoore Investment, L.P., Westmoore Capital Management,  
22 Inc., Westmoore Capital, LLC, and their subsidiaries and entities otherwise majority-  
23 owned, managed or controlled, directly or indirectly, by any of them (collectively the  
24 “Westmoore Entities”), reports to the Court pursuant to the *Judgment of Permanent*  
25 *Injunction, Appointment of Permanent Receiver, and Imposing Other Relief As to*  
26 *Defendants Westmoore Management, LLC; Westmoore Investment, L.P.; Westmoore*  
27 *Capital Management, Inc.; and Westmoore Capital, LLC* (the “Judgment”) entered  
28 on August 12, 2011 (*docket entry no. 83*) as follows:

1 **A. PROCEDURAL BACKGROUND**

2 1. On June 15, 2010, the Securities and Exchange Commission (the  
3 “SEC”) filed its *Complaint for Violations of the Federal Securities Laws* against the  
4 four named Westmoore Entities and Matthew Jennings (“Jennings”). On August 12,  
5 2011, the Court entered the Judgment appointing me as permanent receiver with full  
6 powers of an equity receiver over the Westmoore Entities’ assets. Also on August  
7 12, 2011, the Court entered its *Final Judgment as to Defendant Matthew R. Jennings*  
8 pursuant to which, among other things, Jennings was required to pay the sum of  
9 \$492,265.06 to me on or before October 11, 2011.

10 2. My rights, powers and duties under the Judgment are described in  
11 Article V of the Judgment. Paraphrased for the sake of brevity, these include:

12 (a) taking custody and control of all of the Westmoore Entities’  
13 assets, including funds, real property, books and records, with full power to collect,  
14 receive and take such assets into possession;

15 (b) taking control of and being added as the sole authorized signatory  
16 for all of the Westmoore Entities’ accounts, including bank and brokerage accounts;

17 (c) conducting such investigation and discovery necessary to locate,  
18 account for and recover the Westmoore Entities’ assets;

19 (d) employing attorneys, accountants and other persons to assist in  
20 my investigation and discovery of the Westmoore Entities’ assets;

21 (e) prosecuting claims and causes of action which exist as a result of  
22 the activities of present or past employees of the Westmoore Entities;

23 (f) taking appropriate action to preserve and prevent dissipation of  
24 assets owned or managed by the Westmoore Entities;

25 (g) filing with the Court as soon as practicable an accounting of the  
26 assets and financial condition of the Westmoore Entities; and

27 (h) making appropriate disbursements and entering into agreements  
28 necessary for me to discharge my duties as receiver.

1           3.       Local Rule 66-5 provides that a schedule of the names, addresses and  
2 amounts of claims of all known creditors of the defendants subject to receivership be  
3 filed by the defendant(s) within five days after appointment of a permanent receiver.  
4 No such schedule has been filed in this case, despite multiple requests by me that the  
5 Westmoore Entities do so.

6           4.       Local Rule 66-6 provides that within six months of appointment, and  
7 semi-annually thereafter, a permanent receiver must file an accounting identifying  
8 receipts, expenditures and all acts and transactions performed in the receivership.  
9 This report is filed in compliance with Article V of the Judgment as well as Local  
10 Rule 66-6. My receipts and disbursements report for this case dated October 20,  
11 2011, is attached as Exhibit "1" hereto. As reflected in my report, my total receipts  
12 and disbursements through October 20, 2011, were \$235,536.25 and \$2,532.03,  
13 respectively, resulting in cash on hand of \$233,004.22.

14           5.       Local Rule 66-7 provides that a receiver shall give notice to parties and  
15 all known creditors of certain hearings, including hearings on reports of the receiver,  
16 applications for instructions concerning administration of the estate, and petitions for  
17 confirmation of sales of real and personal property. Because my counsel and I will  
18 file documents with the Court electronically, parties to this case and those who are  
19 able to receive and have requested receipt of electronic notices from the Court will  
20 receive notices automatically pursuant to the Court's CM/ECF system and service of  
21 electronically filed documents is deemed complete upon the Court's transmission of  
22 the Notice of Electronic Filing ("NEF").<sup>1</sup> With respect to service of notices on those  
23 who do not receive NEFs from the Court in this case, I will be filing a motion  
24 requesting, among other things, that the Court limit notice due to the number of  
25 potential creditors. I am proposing to establish a website

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26  
27           <sup>1</sup> General Order 10-07, section VII(A).  
28

1 (www.westmoorereceivership.com) on which notices ordinarily served by mail on  
2 creditors will be made publicly available. I am further proposing that, with certain  
3 exceptions, the posting of notices by me on the website be deemed sufficient notice  
4 to creditors.

5  
6 **B. ENTITIES SUBJECT TO MY CONTROL AS RECEIVER**

7 6. Article V of the Judgment states, in relevant part, as follows:

8 IT IS FURTHER ORDERED, ADJUDGED, AND  
9 DECREED that David A. Gill, is appointed as permanent  
10 receiver of the Entity Defendants and their subsidiaries and  
11 entities otherwise majority-owned, managed or controlled,  
12 directly or indirectly, by any of them with full powers of an  
13 equity receiver . . . .

14 7. One of my first tasks upon being appointed was to attempt to identify all  
15 of the entities which are subject to my control as receiver. Utilizing documents filed  
16 with the Court in this case, Westlaw, Secretary of State records and public databases,  
17 my attorneys and I identified over forty entities which may be Westmoore Entities  
18 and requested that Jennings provide information about each.

19 8. Based on my investigation to date, I believe that the following entities  
20 are Westmoore Entities:

- 21 (a) Westmoore Capital, LLC (defendant);
- 22 (b) Westmoore Capital Management, Inc. (defendant);
- 23 (c) Westmoore Investment, L.P. (defendant);
- 24 (d) Westmoore Management, LLC (defendant);
- 25 (e) Belmont Seattle, LLC;
- 26 (f) The Brentwood Apartments at Fort Worth, LLC;
- 27 (g) Fresno Street, LLC;
- 28 (h) Montana Legend, LLC;
- (i) The Palms of Lake Jackson, LLC;
- (j) Westmoore Advisors, LLC;

- 1 (k) Westmoore Bridge Loan Fund, LLC;
- 2 (l) Westmoore Business Development, LLC;
- 3 (m) Westmoore Capital, Inc.;
- 4 (n) Westmoore Capital Finance, Ltd.;
- 5 (o) Westmoore Capital Group, LLC;
- 6 (p) Westmoore Food and Entertainment, LLC;
- 7 (q) Westmoore Income Properties, LLC;
- 8 (r) Westmoore International, Inc.;
- 9 (s) Westmoore International, LLC;
- 10 (t) Westmoore Lending Opportunity Fund, LLC;
- 11 (u) Westmoore Lending, LLC;
- 12 (v) Westmoore Mortgage, LLC;
- 13 (w) Westmoore Properties, L.P.;
- 14 (x) Westmoore Real Estate Investment Trust;
- 15 (y) Westmoore Realty, Inc.;
- 16 (z) Westmoore Restaurant Group, LLC; and
- 17 (aa) Westmoore Securities, Inc. (f/k/a Westmoore Trading Co.).

18 9. Reserving all rights in the event that my investigation reveals that the  
19 following entities are Westmoore Entities, based upon my investigation to date the  
20 following entities do not at this time appear to be Westmoore Entities and/or are not  
21 subject to my control:<sup>2</sup>

22 \_\_\_\_\_  
23 <sup>2</sup> On August 12, 2011, the Court entered its Order Re: Stipulation Re: Consent of  
24 Defendants Westmoore Management, LLC; Westmoore Investment, L.P.;  
25 Westmoore Capital Management, Inc.; and Westmoore Capital, LLC to Judgment of  
26 Permanent Injunction, Appointment of Permanent Receiver, and Imposing Other  
27 Relief which provided, in relevant part, that “[w]ithout a further order of this Court  
28 after a hearing with written notice to interested parties, the Permanent Receiver shall  
not assume or assert direct operational control over any non-party publicly traded  
company or entity . . . notwithstanding that the Receiver may hold a controlling  
interest of the stock in such publicly traded company and may exercise all rights  
associated with holding such stock.”

- 1 (a) Capital Asset Lending, Inc.;
- 2 (b) The Custom Restaurant & Hospitality Group, Inc., a publicly
- 3 traded Nevada corporation, and its subsidiaries which appear to include Rancho
- 4 Cucamonga Harry's Pacific Grill, LLC, and Temecula Harry's Pacific Grill, LLC;
- 5 (c) Recovery Capital, Inc.;
- 6 (d) Rockwall Holdings, Inc., a publicly traded Nevada corporation,
- 7 and its subsidiaries which appear to include Bear Industrial Holdings, Inc.;
- 8 (e) West Moore Partners, Inc.; and
- 9 (f) Westmoore, Inc.

10  
11 **C. CERTAIN OF THE RECEIVER'S ACTIVITIES SINCE HIS**  
12 **APPOINTMENT**

13 10. On or about July 28, 2011, the SEC and the named Westmoore Entities  
14 filed a stipulation consenting to the Judgment and my appointment as the receiver  
15 (*docket entry no. 80*). In anticipation that the stipulated Judgment would be entered,  
16 my counsel and I soon thereafter commenced our review of public information to  
17 identify the Westmoore Entities and real property owned by the Westmoore Entities.  
18 After the Judgment was entered, on August 19, 2011, I filed a written acceptance of  
19 my appointment as receiver (*docket entry no. 84*).

20 11. In addition to the mandate in the Judgment, it was important for me to  
21 try to identify all real property owned or potentially owned by the Westmoore  
22 Entities because 28 U.S.C. § 754 provides, in relevant part, as follows:

23 A receiver appointed in any civil action or proceeding  
24 involving property, real, personal or mixed, situated in  
25 different districts shall . . . be vested with complete  
26 jurisdiction and control of all such property with the right  
27 to take possession thereof. . . . Such receiver shall, within  
28 ten days after the entry of his order of appointment, file  
copies of the complaint and such order of appointment in  
the district court for each district in which property is  
located.

1 In accordance with this section, I filed copies of the Complaint and Judgment in  
2 multiple districts where property of the Westmoore Entities is or may be located,  
3 including the Western District of Washington and Eastern District of California. I  
4 also recorded certified copies of such filings with the County Recorders' offices of  
5 those counties where I confirmed the Westmoore Entities' ownership of real  
6 property.

7 12. On or about August 25, 2011, I gave notice of my appointment to and  
8 requested information from, among others, entities in which the Westmoore Entities  
9 have an ownership interest. I did not give notice to all creditors because, as noted in  
10 paragraph 3, the Westmoore Entities failed to file a list of creditors. I posted  
11 information about the case on my law firm's website, [www.dgdk.com](http://www.dgdk.com), in the section  
12 for "Pending Major Case Information." As interested parties have contacted me or  
13 otherwise become known to me, I have given notice of my appointment and of the  
14 injunction set forth in the Judgment and augmented my list of potential creditors.

15 13. Soon after my appointment I attempted to meet with the Westmoore  
16 Entities' principal, Matthew Jennings. My counsel and I were originally to meet  
17 with Mr. Jennings, his counsel, and the Westmoore Entities' counsel in this case on  
18 August 22, 2011. A few days before the meeting we forwarded to counsel a list of  
19 matters that we might cover during the meeting. Even though many of the subject  
20 areas were basic and it was understood that Mr. Jennings might exercise his Fifth  
21 Amendment privilege from time to time during the meeting, Mr. Jennings refused to  
22 meet at the agreed-upon time. I requested that the Westmoore Entities' former  
23 counsel meet with me anyway, but counsel stated that Mr. Jennings needed to be  
24 present for there to be a meaningful meeting and therefore also declined to meet with  
25 me at that time.

26 14. Since Mr. Jennings and the Westmoore Entities' former counsel did not  
27 meet with me on August 22, 2011, my counsel sent a seven-page letter to Mr.  
28 Jennings' counsel on August 23, 2011, requesting various types of information about

1 which we had hoped to inquire at the meeting. I requested that certain information  
2 (*e.g.*, identification of the Westmoore Entities) be provided to me by August 26,  
3 2011, and other less urgent information by September 2, 2011. Mr. Jennings did not  
4 at that time provide any of the information requested.

5 15. It was not until September 1, 2011, that Mr. Jennings, his counsel and  
6 the Westmoore Entities' counsel in this case met with me, my counsel, accountant,  
7 and field representative.<sup>3</sup> Mr. Jennings' counsel stated that Mr. Jennings was willing  
8 to answer only very basic questions about the Westmoore Entities (*e.g.*, whether they  
9 are part of the receivership) but not any substantive questions about the Westmoore  
10 Entities' background and/or creditors. I followed up our meeting with a letter dated  
11 September 2, 2011, confirming my request for, among other things, (a) tax  
12 identification numbers, (b) the location of certain books and records and contact  
13 information for persons I could contact to take possession of the records, (c) the full  
14 account number and current balance of the Westmoore Entities' bank and securities  
15 accounts, (d) a list of all addresses to which the Westmoore Entities' mail is  
16 delivered, and (e) the identity of the Westmoore Entities' former accountants and tax  
17 preparers. I did not receive a response to this letter until October 12, 2011.

18 16. Due to the failure of the Westmoore Entities to file a list of creditors, I  
19 was required to develop a list of potential creditors and other parties in interest on my  
20 own. Information has been obtained by me, my professionals and agents primarily  
21 from documents received by me from the SEC and supplemented by information  
22 received by a third party. At one point I believed I had gathered the names of all  
23 investors or others who might be creditors; however, I recently was contacted by  
24 someone not on my list who claimed to be an investor and therefore I cannot be  
25 certain that my list is complete. At this stage, I already have developed a list of  
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27 <sup>3</sup> Mr. Jennings and his counsel attended telephonically.  
28



1 creditors, potential creditors and other parties in interest that contains approximately  
2 600 addresses, and expect that the list will get longer as my investigation continues.

3 17. My current list of creditors, potential creditors and other parties in  
4 interest is attached as Exhibit "2" hereto. I have not conducted any analysis as to  
5 which of these persons and entities hold valid claims, the amounts of such claims, or  
6 the Westmoore Entity against which each claim may be properly asserted, and  
7 Exhibit "2" is not intended to and should not be construed as an admission by me  
8 that every person or entity listed is, in fact, a creditor in any particular amount or at  
9 all. If sufficient funds ultimately exist for me to make a distribution to creditors, or if  
10 other cause exists to do so, I will request that the Court set a bar date by which each  
11 creditor must submit a proof of claim identifying, among other things, the  
12 Westmoore Entity against which it has a claim, the basis and amount of its claim  
13 (including an accounting of the alleged claim), whether the claim is allegedly secured  
14 by property of the Westmoore Entities, copies of promissory notes or other evidence  
15 of the alleged claim, and proof of perfection of the alleged security interest. I am not  
16 now requesting that the Court set a bar date at this time, but I do encourage persons  
17 asserting claims to forward me such information and documents, and have done so in  
18 written and verbal communications with them.

19  
20 **D. FINANCIAL CONDITION OF THE RECEIVERSHIP ESTATE**

21 18. It does not appear that any of the Westmoore Entities are operating and  
22 it appears that their operations ceased well before my appointment. The Westmoore  
23 Entities no longer maintain physical offices and appear to have vacated their former  
24 offices well before my appointment. I know of no employees currently working for  
25 the Westmoore Entities. I have concluded that the Westmoore Entities do not have  
26 ongoing operations generating revenues to pay expenses (including the expenses of  
27 administration of this receivership) and to provide a source of funds with which to  
28 pay creditors.

1 19. I am continuing to review and investigate assets and potential assets of  
2 the receivership estate, and my ability to monetize such assets. Therefore, this report  
3 regarding assets is incomplete.

4 20. As reflected in my cash receipts and disbursements ledger attached as  
5 Exhibit "1" hereto, I currently have only \$233,004.22 in cash on hand. It is uncertain  
6 whether I ultimately will recover sufficient funds to make a substantial distribution,  
7 if any distribution, to creditors.

8 21. On August 12, 2011, the Court entered its *Final Judgment as to*  
9 *Defendant Matthew R. Jennings*. Article X of the judgment provided, among other  
10 things, that Mr. Jennings was required to pay \$492,265.06 within sixty days of entry  
11 of the judgment (*i.e.*, October 11, 2011). On October 11, 2011, I received payment  
12 from a third party for Mr. Jennings' account in the amount of \$200,000.<sup>4</sup> Having not  
13 received any other payment, Mr. Jennings is in default under the terms of the  
14 judgment and I have advised the SEC accordingly.

15 22. According to the Judgment and information provided by the Westmoore  
16 Entities to the SEC prior to my appointment, certain of the Westmoore Entities have  
17 or had accounts at Citizens Business Bank, Chase Bank, Union Bank, and Bank of  
18 America. I served subpoenas on each of these banks and communicated with some  
19 of the banks regarding the accounts. Based on my investigation thus far, it appears  
20 that none of the Westmoore Entities' accounts are currently open. For those  
21 accounts for which documents were produced, the documents confirm that the bank  
22 accounts were closed prior to my appointment and in many cases prior to the filing of  
23 this case.

24  
25 \_\_\_\_\_  
26 <sup>4</sup> Mr. Jennings personally owned preferred shares in Rockwall Holdings, Inc.  
27 (formerly known as Westmoore Holdings, Inc.). Mr. Jennings sold his personal  
28 shares to a third party with the intent to pay the sale proceeds to me, and requested  
that the buyer make the check payable to me and send it to me directly.

1           23.     According to the Judgment and information provided by the Westmoore  
2 Entities to the SEC prior to my appointment, and obtained from the SEC by me,  
3 certain of the Westmoore Entities have or had brokerage or similar accounts at C.K.  
4 Cooper & Company, Morgan Stanley Smith Barney and Southwest Securities. I  
5 served subpoenas on these entities and communicated with some of them regarding  
6 closing the accounts. Where there were securities held in the name of Westmoore  
7 Entities, I liquidated the securities and closed all of the accounts known to me and  
8 have received an aggregate of \$35,536.25 net of commissions.

9           24.     The Westmoore Entities appear to have had interests in certain real  
10 property, both within and outside of California. One of the Westmoore Entities owns  
11 three condominium units in Seattle, Washington, which appear to be unencumbered.  
12 I have communicated with a real estate agent in Seattle and, subject to Court  
13 approval, I intend to market and sell the units. I am advised that the units are in a  
14 “broken condo” building and over half of the units in the building are occupied by  
15 renters. It may be difficult for a buyer to secure financing, and investment-minded  
16 purchasers may be concerned about their ability to resell the units. The units were  
17 listed for years prior to my appointment, but were unable to be sold even though they  
18 are apparently nice, new condominiums in the Capitol Hill area of Seattle. My  
19 understanding is that the units were listed by another agent prior to my appointment  
20 for \$199,900, \$229,000 and \$259,000, respectively. The agent with whom I have  
21 spoken is continuing to investigate the units and has not yet recommended to me a  
22 new listing price.

23           25.     The only other real property owned by a Westmoore Entity of which I  
24 am aware is a residence located in Tahoe City, California. At the time of my  
25 appointment, efforts by the Westmoore Entities to “short sell” the property were  
26 underway. The servicer of the senior deed of trust is Bank of America, which has  
27 approved a \$2 million short sale. According to a payoff statement from Bank of  
28 America dated September 23, 2011, the principal balance is approximately \$3.25

1 million, and accrued interest, fees and other charges total approximately \$320,000.  
2 There are also junior liens recorded on the property, some of which appear to be in  
3 favor of Westmoore investors. Agents involved in the sale who have contacted me  
4 have been advised that I do not necessarily object to the short sale, but because there  
5 does not appear to be a benefit to the receivership estate justifying expenditure by me  
6 of estate funds, parties who want the sale to proceed must themselves obtain any and  
7 all necessary approvals, including Court approval, of the proposed transaction.

8 26. My investigation has revealed that the Westmoore Entities previously  
9 owned various other real property. It appears that most such property was foreclosed  
10 upon by entities not affiliated with Westmoore. I am continuing to investigate such  
11 matters.

12 27. According to the information provided by the Westmoore Entities to the  
13 SEC prior to my appointment, the Westmoore Entities own promissory notes  
14 receivable totaling approximately \$3.4 million. I attempted to locate the obligors and  
15 demand payment and documentation relating to the notes. To date, no payments  
16 have been received by me on account of these obligations. I am continuing to  
17 investigate these assets and, if appropriate, may file actions seeking to recover from  
18 the obligors.

19 28. According to the information provided by the Westmoore Entities to the  
20 SEC prior to my appointment, the Westmoore Entities have interests in at least seven  
21 business entities whose shares or interests are not publicly held. Some parties have  
22 claimed that they have been assigned or have security interests in the Westmoore  
23 Entities' ownership interests in these entities. I have communicated with persons  
24 managing or controlling some of these entities and am continuing to investigate the  
25 nature, extent and value of the Westmoore Entities' interests.

26  
27  
28

1           29. According to the information provided by the Westmoore Entities to the  
2 SEC prior to my appointment, the Westmoore Entities own stock in five publicly  
3 traded companies.<sup>5</sup> I have communicated with some of these entities and also have  
4 communicated with certain parties who have expressed an interest in purchasing the  
5 Westmoore Entities' shares in certain of the entities. Based solely on closing prices  
6 as of October 12, 2011, the aggregate value of the shares may be approximately \$3.6  
7 million. However, I have been contacted by some parties who claim an interest in  
8 some of the Westmoore Entities' interest in shares of certain public companies. My  
9 investigation of such claims and my duties if Westmoore Entities' shares have been  
10 hypothecated is ongoing.

11  
12 **E. CERTAIN PROCEDURAL ISSUES**

13           30. It is unclear whether, at the end of the day, I will be able to recover  
14 sufficient funds to allow for a meaningful or any distribution to creditors. Due to the  
15 large number of potential creditors and the notice requirements in Title 28 and the  
16 Court's local rules, I am concerned about the amount of money that may be spent  
17 sending notices to creditors and other parties in interest. Accordingly, I will be filing  
18 a motion requesting that the Court limit notice and establish procedures with respect  
19 to actions I may need to take in connection with my administration of the  
20 receivership estate.

21  
22 **Notices to Be Given Pursuant to Local Rule 66-7**

23           31. As noted in paragraph 5 above, Local Rule 66-7 provides that a receiver  
24 shall give notice to parties and all known creditors of certain hearings. Because my  
25 counsel and I will file documents with the Court electronically, parties to this case

26 \_\_\_\_\_  
27 <sup>5</sup> Pursuant to this Court's order, I have not assumed or asserted direct operational  
28 control over any publicly traded company or entity. *See* note 2, *supra*.

1 and those who are able to receive and have requested receipt of electronic notices  
2 from the Court will receive notices automatically pursuant to the Court's CM/ECF  
3 system. With respect to service of notices on those who do not receive NEFs from  
4 the Court in this case, my motion will request, among other things, that the Court  
5 limit notice. Based on the number of addresses to which notices would need to be  
6 mailed, I estimate that the cost of giving notice could exceed \$700 per mailing. I am  
7 establishing a website (www.westmoorereceivership.com) on which notices  
8 ordinarily served by mail on creditors will be made publicly available. I am  
9 proposing that, with certain exceptions, the posting of notices by me on the website  
10 be deemed sufficient notice to creditors.

11  
12 **Requests for Authority to Sell Real Property**

13 32. The Judgment does not expressly authorize me to liquidate assets  
14 outside of the ordinary course of business, or put a procedure in place pursuant to  
15 which I may sell assets without need for filing motions each time I seek to sell a  
16 substantial asset.<sup>6</sup> I assume that the Court and parties intended that I liquidate or  
17 abandon interests in all assets subject to the Judgment.

18 33. With respect to sales of real property, 28 U.S.C. § 2001(a) provides, in  
19 relevant part, as follows:

20 Property in the possession of a receiver or receivers  
21 appointed by one or more district courts shall be sold at  
22 public sale in the district wherein any such receiver was  
23 first appointed, at the courthouse of the county, parish, or  
24 city situated therein in which the greater part of the  
25 property in such district is located, or on the premises or  
26 some parcel thereof located in such county, parish, or city,  
27 as such court directs, unless the court orders the sale of the  
28 property or one or more parcels thereof in one or more  
ancillary districts.

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26 <sup>6</sup> Article V(J) of the Judgment authorizes me "to exercise all of the lawful powers  
27 of the [Westmoore Entities] and their officers, directors, employees, representatives,  
28 or persons who exercise similar powers and perform similar duties."

1 In addition, 28 U.S.C. § 2002 provides, in relevant part, as follows:

2 A public sale of realty or interest therein under any order,  
3 judgment or decree of any court of the United States shall  
4 not be made without notice published once a week for at  
5 least four weeks prior to the sale in at least one newspaper  
regularly issued and of general circulation in the county,  
state, or judicial district of the United States wherein the  
realty is situated.

6 In addition, Local Rule 66-7 provides that a receiver must give notice by mail to all  
7 parties to the action and all known creditors of the defendant of the time and place  
8 for hearing on a petition for confirmation of the sale of real property.

9 34. In my motion, I will request that the Court modify the procedure to be  
10 followed by me in connection with a sale of real property. Generally, I am proposing  
11 that the Court authorize me to market the real property and enter into sale agreements  
12 subject to Court approval, and after contingencies have expired or been waived I will  
13 file a regularly noticed motion for approval of the sale. I will also seek instructions  
14 from the Court as to whether sales of real property should be subject to overbid and,  
15 if so, whether the auction should take place on the record at the hearing or outside of  
16 the courtroom. Regardless of the procedure adopted by the Court, I am requesting  
17 that the Court authorize me to give notice of a proposed sale of real property simply  
18 by (a) filing a motion for approval of the sale, (b) posting a copy of the motion on my  
19 website, and (c) publishing a brief public notice in a newspaper regularly issued and  
20 of general circulation in the area in which the real property is located.

21  
22 **Notices of the Receiver's Intent to Sell or Abandon Personal Property or**  
23 **Settle Claims Asserted By or Against the Estate**

24 35. With respect to sales of personal property, 28 U.S.C. § 2004 provides, in  
25 relevant part, as follows:

26 Any personalty sold under any order or decree of any court  
27 of the United States shall be sold in accordance with  
28 section 2001 of this title, unless the court orders otherwise.

1 In addition, Local Rule 66-7 provides that a receiver must give notice by mail to all  
2 parties to the action and all known creditors of the defendant of the time and place  
3 for hearing on a petition for confirmation of the sale of personal property.

4 36. In my motion, I will request that the Court modify the procedure to be  
5 followed by me in connection with a sale or abandonment of personal property, as  
6 well as in connection with a settlement by me of claims by or against the estate. I  
7 will request that the Court authorize me to give notice by filing a notice of the sale,  
8 abandonment or settlement with the Court and posting a copy of the notice on my  
9 website. If no objection is filed and served on me within fourteen days after the  
10 filing and posting of the notice, I will be authorized to proceed with the proposed  
11 sale, abandonment or settlement. If an objection is timely filed and served, I will file  
12 a reply and set the matter for a hearing. Since briefing will be completed when I file  
13 my reply and set the matter for hearing, I am requesting authority to set the hearing  
14 on fourteen days' notice (measured from the date on which I file and serve the reply)  
15 instead of twenty-eight days' notice as required by Local Rule 6-1.

16 37. Notwithstanding the foregoing, I may determine that in some  
17 circumstances it is appropriate for me to obtain an order authorizing me to sell or  
18 abandon property, or to enter into a proposed settlement. As a result, I will request  
19 that the Court's procedures also authorize me, in my discretion, to seek such relief by  
20 filing an *ex parte* motion after expiration of the fourteen-day objection period or by  
21 filing a motion on regular notice.

22  
23 **Sales of Publicly Traded Securities**

24 38. In addition to the general procedures set forth in 28 U.S.C. § 2004 and  
25 Local Rule 66-7, there are particular procedures that apply when a receiver sells  
26 publicly traded securities. Local Rule 66-8 provides, "Except as otherwise ordered  
27 by the Court, a receiver shall administer the estate as nearly as possible in accordance  
28 with the practice in the administration of estates in bankruptcy." In this district,



1 Local Bankruptcy Rule 6004-1(e) requires a trustee or debtor-in-possession to give  
2 notice of a sale of assets sold in public markets whose prices are published on  
3 national or regional exchanges after at least fourteen days' notice to creditors and  
4 interested parties entitled to notice, giving such creditors and interested parties an  
5 opportunity to object to the sale and request a hearing.

6 39. Where a stock owned by a Westmoore Entity is publicly traded on an  
7 exchange or over the counter, I do not believe it is necessary or appropriate for me to  
8 sell the stock at auction or to be required to file and serve a notice of my intent to sell  
9 the stock. Therefore, in my motion I will request that, where I seek to sell publicly  
10 traded securities through an agent on the public market, the Court authorize me to  
11 sell the stock and pay ordinary and customary brokerage fees without further notice.  
12

13 **F. EMPLOYMENT OF PROFESSIONALS**

14 40. Article V(c) of the Judgment authorizes me “to engage and employ  
15 attorneys, accountants and other persons to assist in [my] investigation and  
16 discovery” of assets. Article V(g) of the Judgment also authorizes me “pursuant to  
17 Local Rule to retain attorneys, including [my] own law firm, accountants and others  
18 to investigate and, where appropriate, to institute, pursue, and prosecute all claims  
19 and causes of action of whatever kind and nature.”

20 41. The Court’s local rules do not expressly address the procedure for  
21 employing counsel and other professionals. In an abundance of caution, I will be  
22 filing a motion requesting that the Court confirm the employment of my law firm,  
23 Danning, Gill, Diamond & Kollitz, LLP, as my general counsel, Crowe Horwath  
24 LLP as my accountants, and PCG Consultants as my field representative and forensic  
25 investigator and analyst. I will also request that the Court establish a streamlined  
26 procedure whereby I can employ special counsel and other professionals such as  
27 local counsel in matters in foreign courts, special litigation counsel to represent me  
28

1 on certain matters before this Court, specialized securities law consultants, and the  
2 like, sometimes without giving notice except perhaps to the SEC.

3  
4 **G. STATUS CONFERENCES**

5 42. Local Rule 66-6 provides, “Within six months of appointment, and  
6 semi-annually thereafter, the receiver shall serve and file with the Court a report  
7 showing: (a) The receipts and expenditures of the receivership; and (b) All acts and  
8 transactions performed in the receivership.” The local rules do not require a status  
9 conference semi-annually, but in my experience it is economical and otherwise  
10 advisable for the Court to hold regular status conferences on notice to discuss my  
11 reports and other matters warranting discussion. As a result, I recommend that the  
12 Court set a status conference to be held approximately 180 days from the date of the  
13 hearing on this report, at a time subsequent to the filing of my next semi-annual  
14 report.

15  
16 **H. DECLARATION BY RECEIVER**

17 43. This report is submitted pursuant to the Judgment and Local Rule 66-6.  
18 It is also submitted in support of motions to be filed by me and set for hearing at the  
19 same time as the hearing on this report.

20 44. The foregoing facts are true and correct to the best of my knowledge  
21 and belief, based upon my investigation conducted in this case.

22  
23 I declare under penalty of perjury under the laws of the United States of  
24 America that the foregoing is true and correct.

25  
26 DATED: October 21, 2011

*/s/ David A. Gill*  
\_\_\_\_\_  
DAVID A. GILL, Receiver

1 **PRESENTED BY:**

2 DANNING, GILL, DIAMOND & KOLLITZ, LLP

3

4

5 */s/ John N. Tedford IV*

6 \_\_\_\_\_  
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7 Attorneys for David A. Gill, Receiver

8

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EXHIBIT 1

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

Case No: SACV10-00849AG -XXX  
 Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver  
 Bank Name: BANK OF AMERICA, N.A.  
 Account Number / CD #: \*\*\*\*\*1698 GENERAL ACCOUNT

Taxpayer ID No: \*\*\*\*\*0295  
 For Period Ending: 10/20/11

Blanket Bond (per case limit): \$ 0.00  
 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 (\$)
10/12/11	1	SOUTHWEST SECURITIES, INC.	BALANCE FORWARD CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE MANAGEMENT RE ACCOUNT #800363381	1229-000	37.50		0.00 37.50
10/12/11	2	SOUTHWEST SECURITIES, INC.	CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE CAPITAL GROUP SERIES B ACCOUNT #800367101	1229-000	688.60		726.10
10/12/11	3	SOUTHWEST SECURITIES, INC.	CLOSING OF SOUTHWEST SECURITIES RE WESTMOORE CAPITAL GROUP SERIES II ACCOUNT #800370331	1229-000	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	1229-000	34,610.10		35,493.77
10/12/11	5	LEGENT CLEARING	CLOSING OF C.K. COOPER ACCOUNT FOR WESTMOORE MANAGEMENT LLC ACCT#7237-0983	1229-000	28.90		35,522.07
10/12/11	6	LEGENT CLEARING	CLOSING OF C.K. COOPER ACCOUNT FOR WESTMOORE INVESTMENT LP ACCT#4436-6860	1229-000	14.18		35,536.25
10/12/11	7	TRIPLE WIN PARTNERSHIP, LLC, SERIES I	PAYMENT ON JUDGMENT RE MATTHEW JENNINGS	1249-000	200,000.00		235,536.25
10/12/11		Transfer to Acct #*****1708	Bank Funds Transfer	9999-000		235,531.25	5.00
10/19/11		Transfer from Acct #*****1708	Bank Funds Transfer	9999-000	2,532.03		2,537.03
10/19/11	001001	SPICER JEFFRIES, LLP 5251 SOUTH QUEBEC ST. SUITE 200 GREENWOOD VILLAGE, CO 80111	REIMBURSEMENT OF FORMER FORMER ACCOUNTANT'S TIME FOR RESPONDING TO REQUEST FOR DOCUMENTS	2990-000		1,740.00	797.03
10/19/11	001002	BANK OF AMERICA LEGAL ORDER PROCESSING CA9-705-05-19	CHARGES FOR PRODUCTION OF DOCUMENTS AND RELATED CHARGES RE SEC V. WESTMOORE MANAGEMENT LLC, ET AL. RE	2990-000		56.28	740.75
Page Subtotals					238,068.28	237,327.53	

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

Case No: SACV10-00849AG -XXX  
Case Name: SEC VS. WESTMOORE ET AL

Trustee Name: David A. Gill, Receiver  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*1698 GENERAL ACCOUNT

Taxpayer ID No: \*\*\*\*\*0295  
For Period Ending: 10/20/11

Blanket Bond (per case limit): \$ 0.00  
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 (\$)
10/19/11	001003	P.O. BOX 3609 LOS ANGELES, CA 90051 SOUTHWEST SECURITIES, INC. 1201 ELM STREET SUITE 3500 DALLAS, TX 75270-2180	CASE NO. L090911000316 CHARGES FOR PRODUCTION OF DOCUMENTS AND RELATED CHARGES RE SEC V. WESTMOORE MANAGEMENT, LLC, ET AL.	2990-000		574.50	166.25
10/19/11	001004	CITIZENS BUSINESS BANK P.O. BOX 3938 ONTARIO, CA 91761	CHARGES FOR PRODUCTION OF DOCUMENTS AND RELATED CHARGES RE SEC V. WESTMOORE MANAGEMENT LLC, ET AL.	2990-000		161.25	5.00

COLUMN TOTALS 238,068.28 238,063.28  
Less: Bank Transfers/CD's 2,532.03 235,531.25  
Subtotal 235,536.25 2,532.03  
Less: Payments to Debtors 0.00  
Net 235,536.25 2,532.03

Page Subtotals 0.00 735.75

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

Case No: SACV10-00849AG -XXX  
 Case Name: SEC VS. WESTMOORE ET AL  
 Taxpayer ID No: \*\*\*\*\*0295  
 For Period Ending: 10/20/11

Trustee Name: David A. Gill, Receiver  
 Bank Name: BANK OF AMERICA, N.A.  
 Account Number / CD #: \*\*\*\*\*1708 MONEY MARKET

Blanket Bond (per case limit): \$ 0.00  
 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 (\$)
10/12/11		Transfer from Acct #*****1698	BALANCE FORWARD	9999-000	235,531.25		0.00
10/19/11		Transfer to Acct #*****1698	Bank Funds Transfer	9999-000		2,532.03	235,531.25
			Bank Funds Transfer				232,999.22

COLUMN TOTALS 235,531.25 2,532.03 232,999.22  
 Less: Bank Transfers/CD's 235,531.25 2,532.03  
 Subtotal 0.00 0.00  
 Less: Payments to Debtors 0.00 0.00  
 Net 0.00 0.00

TOTAL - ALL ACCOUNTS NET DISBURSEMENTS  
 GENERAL ACCOUNT - \*\*\*\*\*1698 235,536.25 2,532.03  
 MONEY MARKET - \*\*\*\*\*1708 0.00 0.00

ACCOUNT BALANCE #157 232,999.22  
 233,004.22

Total Funds On Hand  
 (Excludes Account Transfers) (Excludes Payments To Debtors)

Page Subtotals 235,531.25 2,532.03

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1 **PROOF OF SERVICE**

2 At the time of service, I was over 18 years of age and not a party to this action.  
3 I am employed in the County of Los Angeles, State of California. My business  
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5 On October 21, 2011, I served true copies of the following document(s)  
6 described as **FIRST REPORT OF RECEIVER DAVID A. GILL** on the interested  
7 parties in this action as follows:

8 **SEE ATTACHED SERVICE LIST**

9 **BY CM/ECF NOTICE OF ELECTRONIC FILING:** I electronically filed  
10 the document(s) with the Clerk of the Court by using the CM/ECF system.  
11 Participants in the case who are registered CM/ECF users will be served by the  
12 CM/ECF system. Participants in the case who are not registered CM/ECF users will  
13 be served by mail or by other means permitted by the court rules.

14 I declare under penalty of perjury under the laws of the United States of  
15 America that the foregoing is true and correct.

16 Executed on October 21, 2011, at Los Angeles, California.

17 */s/ John N. Tedford, IV*  
18 JOHN N. TEDFORD, IV  
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28

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