

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO.: 1:14-cv-23109-RNS

FEDERAL TRADE COMMISSION,

Plaintiff,

v.

PARTNERS IN HEALTH CARE
ASSOCIATION, INC., *et al.*,

Defendants.

_____ /

FOURTH REPORT OF RECEIVER

Peter D. Russin, in his capacity as receiver (the “*Receiver*”) of Partners in Health Care Association, Inc.; United Solutions Group Inc.; and their subsidiaries, affiliates, successors and assigns (collectively the “*Receivership Entities*”),¹ appointed pursuant to this Court’s Temporary Restraining Order dated August 25, 2014 [ECF No. 9] (the “*TRO*”); the Stipulated Preliminary Injunction Against United Solutions Group Inc., Constanza Gomez Vargas, and Walter S. Vargas [ECF No. 31] (the “*USGI Preliminary Injunction*”); and the Corrected Preliminary Injunction Against Partners In Health Care Association, Inc., and Gary L. Kieper [ECF No. 36] (the “*PIHC Preliminary Injunction*”)² submits his Fourth Report of Receiver:

This report is prepared and submitted by the Receiver to assist the Court and all parties in interest. The Receiver filed a Preliminary Report on September 3, 2014 [ECF No. 19] covering

¹ The administration of the Receivership Entities is referred to herein as the “*Estate*.”

² Collectively the USGI Preliminary Injunction and PIHC Preliminary Injunction are referred to as the “*Preliminary Injunctions*.”

the Receiver's efforts from his appointment until that date. The Receiver also filed his Report Regarding Banestral Group [ECF No. 33] on September 9, 2014. On November 7, 2014, the Receiver filed this Third Report of Receiver [ECF No. 68] (the "**Third Report**"). This report covers the time since the Third Report through March 31, 2015. The items and information set forth herein are to the best of the Receiver's information and belief.

A. Disposition of Assets

On November 14, 2014, the Court entered its *Order Granting Receiver's Motion For The Entry Of An Order Approving The Settlement With Business Bank And The Auction Sale of the PIHC Companies' Personal Property* [ECF No. 76] (the "**Auction and Settlement Order**"). Pursuant to the Auction and Settlement Order, the Receiver was authorized and directed to liquidate the Wisconsin businesses and vacate the premises, while settling with the Wisconsin Landlord, Business Bank.

Pursuant to the Auction and Settlement Order, Business Bank, the landlord, retained its \$5,000.00 deposit, which it held on a contract executed by PIHC Inc. prior to the Receivership to purchase the office, and set such amount off against the arrearage in rent on the lease. The Estate continued to make weekly payments of \$1,000.00 until the lease was terminated on one week's notice, immediately after the auction authorized by the Auction and Settlement Order.

The Receiver's auctioneer, Hansen & Young, marketed the personal property located at the Wisconsin offices, and on December 24, 2014, the last of the auctions for sale of such property was completed. This generated gross proceeds of \$12,417.00, as more particularly set forth in Hansen & Young's Seller Settlement, which is attached hereto as **Exhibit A**. The net proceeds (after payment of commissions and expenses) of \$9,217.43 are currently being held in

the Receiver's Wisconsin attorneys' trust account. The Receiver also returned substantially all personal property owned by Defendant, Gary Kieper, to Mr. Kieper. One box of Mr. Kieper's personal documents and records remain at the office of the Receiver's Wisconsin attorneys, who are attempting to coordinate a time for Mr. Kieper to review and retrieve the documents. A ring found in a safe at the Wisconsin Offices is being held by the Trustee, as it remains unclear whether it was purchased with proceeds of the PIHC business.

Separately, the Florida offices occupied by USGI were leased by Banestral Group USA, Inc., which this Court previously carved out of the Receivership Estate. Banestral Group USA, Inc. determined that it no longer needed the space, and after informing the Receiver, terminated its lease for the offices formerly occupied by USGI and Banestral Group USA, Inc. Banestral Group USA, Inc., at all times relevant to this case represented that the computers, furniture, and other property at the Florida office were purchased and owned by Banestral Group USA, Inc. After consulting multiple appraisers informally, at no expense to the Estate, the Receiver determined (after consultation with the FTC) that any remaining personal property at the Florida offices was of no value to Estate, and abandoned the administration of such property.

Because of the liquidation, currently, other than monthly storage fees of \$53.00, the Receivership Estate has no fixed expenses, enabling it to conserve resources.

B. Administration of the Estate

During the time since the Third Report, the Receiver took action to ensure the Receivership Estate complied with its requirements as to taxation. The Receiver retained KapilaMukamal to assist in this regard, and with the Court's permission, retained former PIHC employee, DeeAnna Moore, to generate W-2s and 1099s for former employees, which were

mailed out timely. The Receiver continues to receive medical bills; explanations of benefits; authorization forms; requests for termination of services; and correspondence from vendors and taxing authorities for the Wisconsin Receivership Entities. These letters are promptly answered, informing such parties as to the existence of the Receivership, the termination of operations, and any relevant information in the Receiver's possession.

The Receiver has also continued to receive some regular payments of commissions for Medicare Part C plans brokered by Senior Advantage of Wisconsin, Inc. Because these payments were made by large, well-known insurers, and because these payments do not appear to have been proceeds of the Medical Discount Card portion of the business, the Receiver has continued to accept such funds and deposit the same in the Receivership account for the corresponding Receivership Entity.

The Receiver continues to regularly correspond with businesses and government regulatory bodies to advise of the Receivership and provide information where available to the Receiver and permissible under the Preliminary Injunctions. The Receiver awaits a final disposition of the case, so that a determination of a final disposition of the Receivership assets, and a close of the Receivership can be accomplished. Given that the Estate's assets currently total approximately \$81,000, and its administrative liabilities currently total in excess of \$50,000, the Receiver submits that there will likely be insufficient funds to allow for a claims process.

C. Receivership Defendant's Assets and Administrative Claims

Pursuant to Court orders, the Receiver has received and disbursed funds, as described in the register attached as **Exhibit B**. As of April 21, 2015, the Receiver holds the following funds, which are now being held in separate Receivership Accounts:

- \$5,162.21 - Senior Advantage of Wisconsin, Inc.
- \$17,439.21 - United Solutions Group, Inc.
- \$29,766.29- PIHC, Inc.
- \$20,029.74 - Tri Resource Group, Ltd.
- \$9,217.43 – Auction Proceeds (held in Wisconsin Counsel's Trust Account)

TOTAL: \$81,614.88

The Receiver is also aware of the following administrative expenses of Estate professionals through March 31, 2015:

- \$13,331.50 - Peter D. Russin, as Receiver
- \$28,425.81 - Meland Russin & Budwick, P.A.
- \$7,344.11. - Steinhilber, Swanson, Mares, Marone, & McDermott
- \$1,159.12 - KapilaMukamal

TOTAL: \$ 50,260.54

D. Control and Disposition of Property

As set forth in previous reports, the Receiver discovered that after the entry of the TRO, Grumer & Macaluso, P.A. and Gary Kieper transferred or used approximately \$25,500.00 in funds previously held in Tri Resource Group, Ltd.'s account at Associated Bank.

Following a demand for return of the monies (which was unanswered), the Receiver filed the Motion for Turnover of Receivership Funds Transferred to Grumer and Macaluso, P.A. and Funds Withdrawn from the Tri Resource Group, Ltd. Account [ECF No. 46], which was opposed by Mr. Kieper and Grumer & Macaluso, P.A. [ECF No. 48]. The Court ultimately ordered Mr.

Kieper and Grumer & Macaluso, P.A. to turn over the funds [ECF No. 57], which they had declined to do. The Receiver then filed a motion for an order to show cause [ECF No. 59].

This ultimately resulted in the return of the funds. The Court later awarded \$15,315.50 to Grumer and Macaluso, P.A. [ECF No. 85], but also referred the show-cause motion to Judge Otazo-Reyes. [ECF No. 79]. The Receiver prepared for and attended a hearing on December 22, 2014, and Judge Otazo-Reyes ultimately recommended that the motion be denied as moot as to Grumer & Macaluso, P.A., as the funds were returned after the filing of the show-cause motion, and denied as to Mr. Kieper, due to his inability to pay [ECF No. 99]. The Report and Recommendations were approved by the Court. [ECF No. 107].

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CONCLUSION

The Receiver has liquidated the assets of the Receivership Estate, and has minimized the continuing administrative expenses by eliminating the Estate's fixed costs. While the assets of the Estate are limited, the Receiver remains ready, following the final disposition of the case, to carry out the final distribution of the assets of the Estate and close the Receivership..

s/ Peter D. Russin
Peter D. Russin, Receiver
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Telephone: (305) 358-6363
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The Receiver

--and--

s/ Lawrence E. Pecan
Lawrence E. Pecan, Esquire
Florida Bar No. 99086
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MELAND RUSSIN & BUDWICK, P.A.
200 South Biscayne Blvd., Ste. 3200
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Telephone: (305) 358-6363
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Attorneys for Peter D. Russin, Receiver

Seller Settlement



Hansen & Young
1264 5th Avenue
Prairie Farm, WI 54762
Phone: (715) 837-1016
Fax: (715) 837-1025

EXHIBIT A

Seller Information

Seller Name: Menn, Jon
Seller Number: JON
Edit Contract
Company: Attorney
Location:
Phone:

Auction Information

Auction: Appleton Office Supplies
Date: 12/24/2014 00:00
Location: 520 S Westland Drive
Appleton, WI 54914

Lots

Lot Num	Description	Bidder	Quantity Purchased	Bid	Lot SubTotal	Comm %	Comm Total	Lot Net
9334	Desk and Cabinet - 1 48"x24"x 30" (1) 66"x29"x30" 37"x20.5"x30"	231	1.0x	\$575.00	\$575.00	15%	(\$86.25)	\$488.75
9335	(2) Cabinets - 30"x13"x71" (1)13"x12"x27"	237	1.0x	\$120.00	\$120.00	15%	(\$18.00)	\$102.00
9336	Desk Chair on Wheels - On Wheels See Pictures	242	1.0x	\$120.00	\$120.00	15%	(\$18.00)	\$102.00
9337	Confrence Table and Chairs - Includes 8 Chairs	260	1.0x	\$160.00	\$160.00	15%	(\$24.00)	\$136.00
9339	Rocking Chair with Foot Rest - See Pictures	242	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
9340	Wooden Cabinet - 30"x13"x71" Cherry in Finish	248	1.0x	\$78.00	\$78.00	15%	(\$11.70)	\$66.30
9341	Wooden Cabinet - 30"x13"x71" Cherry in Finish	247	1.0x	\$68.00	\$68.00	15%	(\$10.20)	\$57.80
9342	Confrence Table and Chairs - 96"X43"x30" Inlcudes 6 Chairs, See Pictures	231	1.0x	\$1,025.00	\$1,025.00	15%	(\$153.75)	\$871.25
9343	(1) Cherry Finish Filing Cabinet - 30"x21"x30"	221	1.0x	\$68.00	\$68.00	15%	(\$10.20)	\$57.80
9344	(1) Cherry Finish Filing Cabinet - 27"x20"x31"	231	1.0x	\$92.00	\$92.00	15%	(\$13.80)	\$78.20
9345	(1) Cherry Finish Desk - 66"x31"x30"	260	1.0x	\$500.00	\$500.00	15%	(\$75.00)	\$425.00
9346	Reception Desk and 2 Cubicles - 25'x8.5' See Pictures	247	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9401	(2) Cubical Partions - Includes filing Cabinets, Table Tops, No Contents on tables Inlcuded,	247	1.0x	\$220.00	\$220.00	15%	(\$33.00)	\$187.00
9402	(4) Cubicals Partions - Includes filing Cabinets, Table Tops, No Contents on tables Inlcuded,	247	1.0x	\$230.00	\$230.00	15%	(\$34.50)	\$195.50
9403	(3) Cubicals Partions - 8' long, 64" Tall, Includes filing Cabinets, Table Tops, No Contents on tables Inlcuded,	247	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9404	(10) Small Cubicals - 52.25"x 64.5" (1) Is an Endwall Only has One End , Inlcudes Table Top,	247	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
9405	(9) Small Cubicals - 52.25"x64.5" Includes Both Ends	247	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9406	1 Small Partion	247	1.0x	\$16.00	\$16.00	15%	(\$2.40)	\$13.60
9407	(5) Small Cubicals - Does Not Include Back Side, End Walls Both Ends, 52.25"x64.5" See Pictures	247	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9408	(4) Small Cubicals - 52.25"x64.5"	247	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9409	(1) Large Cubical - Approx. 12.5'x 3.5', Includes Table Top, Storage Racks, and Electrical Outlets, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
9410	Office Desk - 60"x 29" See Pictures	247	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9411	Office Desk - 71"x29" See Pictures	260	1.0x	\$24.00	\$24.00	15%	(\$3.60)	\$20.40
9412	Office Desk - 72"x65" Inlcudes Storage Rack, and Light, See Pictures	247	1.0x	\$50.00	\$50.00	15%	(\$7.50)	\$42.50
9413	Wooden Shelf - 51.5"x22.5" See Pictures	247	1.0x	\$23.00	\$23.00	15%	(\$3.45)	\$19.55
9414	Organizing Shelf Unit - 70"x56", See Pictures	224	1.0x	\$56.00	\$56.00	15%	(\$8.40)	\$47.60
9415	Wooden Shelf and Table - Shelf, 36.5"x36", Table See Pictures	128	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9416	Desk - 36"x24"x30, See Pictures	160	1.0x	\$4.00	\$4.00	15%	(\$0.60)	\$3.40
9417	(4) Chairs - See Pictures	237	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
9418	Wooden Shelf - 36"Width 12" Depth47Height", See Pictures	234	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
9419	(3) Filing Cabinets - (2) 23"x15"24", (1) 18"x14"x27", See Pictures	247	1.0x	\$34.00	\$34.00	15%	(\$5.10)	\$28.90
9420	(3) Filing Cabinets - (1) 25"x15"29" (1) 26.5"x15"x27" (1) 25"x15"x51.5" See Pictures	260	1.0x	\$120.00	\$120.00	15%	(\$18.00)	\$102.00
9421	(1) Coat Rack - Approx. 6' Tall, See Pictures	111	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20

Case No.	Description	QTY	Unit	Unit Price	Total Price	Discount %	Discount Amount	Net Price
9422	Yocera All-in-One P-400 All-in-One P-400 ADD31643334, 60Hz, 120 Volts, See Pictures	152	1.0x	\$129.00	\$129.00	15%	(\$19.35)	\$109.65
9423	Kyocera Printer and More - Ecosys, FS-C5150DN, Includes Cords and Boxes of Toner and More Under Table, See Pictures	219	1.0x	\$160.00	\$160.00	15%	(\$24.00)	\$136.00
9424	Kyocera Printer and More - Model FS-1370DN, Includes Filing Folders and More, See Pictures	186	1.0x	\$50.00	\$50.00	15%	(\$7.50)	\$42.50
9425	ASUS LCD Monitor and More - ASUS LCD Monitor, SN B7LMQS018752, Polycom Telephone, Includes Lenovo Think Pad SN K1313001406, Logitech Wireless Mouse and Keyboard, See Pictures	194	1.0x	\$38.00	\$38.00	15%	(\$5.70)	\$32.30
9426	Lenovo Laptop - Laptop Model CB03012001 SN: CB21065700 Includes Charger and Computer Bag, and Electrical Outlet Strip, See Pictures	241	1.0x	\$260.00	\$260.00	15%	(\$39.00)	\$221.00
9427	Computer Chair and Carpet Protector Floor Mat, - See Pictures	256	1.0x	\$54.00	\$54.00	15%	(\$8.10)	\$45.90
9428	Kyocera Printer and More - ECOsYS P2135DNm, Toner, Red Ink, and Sewing Kit and Printer Rack, Bulletin Board, See Pictures	251	1.0x	\$92.00	\$92.00	15%	(\$13.80)	\$78.20
9429	HP Pavilion - HP Pavilion p2, PC SN MXU2050C96, Model p201113w, HP S2031 Monitor, SN 3CQ150PNBP, Includes Corded Microsoft Keyboard, Lenovo Corded Mouse, See Pictures	238	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9430	Office Supplies - Includes Plastic Stackable Filing System, Pens, Highlighters, Stapler, Binder Clips and More, See Pictures	132	1.0x	\$16.00	\$16.00	15%	(\$2.40)	\$13.60
9431	Office Chair on Wheels - Includes Chair and Plastic Floor Mat, See Pictures	247	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
9432	Wooden Shelf - 36" Width, 12" Depth, 47.5" Tall	237	1.0x	\$13.00	\$13.00	15%	(\$1.95)	\$11.05
9433	Table and (2) Office Chairs - Table 46" Width 23.5" Depth, 29" Tall, (2) Chairs on Wheels, See Pictures	165	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9434	Cabinet and Drawers and More - 19.25"x15.75"x30" Contents in Drawers Include, Includes Time Clock, Card Holders, Paper Holder, See Pictures	106	1.0x	\$42.00	\$42.00	15%	(\$6.30)	\$35.70
9435	Table and More - Table 72"x30"x29" Includes Box of Paper, Phone, and More, See Pictures	179	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
9436	Oxford Esselte Cart on Wheels and HP Deskjet 9800 - Oxford Esselte Cart 18"x13"x28" HP Deskjet SN MY6AJ1Z0PZ, See Pictures	219	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9437	Filing Cabinet and Fax Machine - Hp 1040 Fax Machine Model SDGOB-0403-01, SN SNCKKAJG84, 3 Drawer Filing Cabinet 22"x16.75"x26" See Pictures	259	1.0x	\$30.00	\$30.00	15%	(\$4.50)	\$25.50
9438	Filing Cabinet and Envirotech Heater - 2 Drawer Filing Cabinet, 23"x 15"x27.5" Envirotech Heater Model Eh-211, SN J5C 75150, 120Volts, 12.5 Amps, 1500 Watts, See Pictures	159	1.0x	\$9.00	\$9.00	15%	(\$1.35)	\$7.65
9439	Office Chair and Mat and More - Office Chair on Wheels, Includes Misc. Cords and Ink, See Pictures	160	1.0x	\$11.00	\$11.00	15%	(\$1.65)	\$9.35
9440	Brother MFC Printer/ Fax/ Copier/ Scanner - Model MFC-8460N, SN U61508A7J357622, Includes Cord, See Pictures	204	1.0x	\$92.00	\$92.00	15%	(\$13.80)	\$78.20
9441	(2) Chairs - (2) Blue Chairs, See Pictures	227	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9442	(2) Chairs - (2) Pink Chairs, See Pictures	244	1.0x	\$17.00	\$17.00	15%	(\$2.55)	\$14.45
9443	Chair and Mat - Office Chair on Wheels, And Mat, See Pictures	242	1.0x	\$66.00	\$66.00	15%	(\$9.90)	\$56.10
9444	(3) Microsoft Head Set - Includes Microphone, Model LX3000, See Pictures	231	1.0x	\$48.00	\$48.00	15%	(\$7.20)	\$40.80
9445	Samsung SyncMaster 731B Monitor and ASUS Hard - Samsung Display Screen Model LS17MEBSBD/XAA, SN ME17H9NL614094F, ASUS Hard Drive Sn B8PDCG005RX, Includes Cords, Telephone, Speakers, See Pictures	187	1.0x	\$160.00	\$160.00	15%	(\$24.00)	\$136.00
9446	Office Supplies - Includes Stapler, 3 Hole Punch, Post It Notes, Pens, Pencils, Highlighters, and More, See Pictures	132	1.0x	\$40.00	\$40.00	15%	(\$6.00)	\$34.00
9447	(2) Chairs - (2) Pink Chairs, See Pictures	244	1.0x	\$17.00	\$17.00	15%	(\$2.55)	\$14.45
9448	Office Supplies - Contents on Desk, Includes 3 Hole Punch, Stapler, Post It Notes, Calculator, and More See Pictures	256	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9449	Office Chair and Mat and More - Chair On Wheels, See Pictures	110	1.0x	\$13.00	\$13.00	15%	(\$1.95)	\$11.05
9450	Dell Computer and Phone - Dell Monitor SN MX08R3394760532PAZMK, Dell Hardrive SN 00043-463-777-449, Includes Dell Keyboard, Mouse, Polycom Telephone, See Pictures	237	1.0x	\$42.00	\$42.00	15%	(\$6.30)	\$35.70
9451	Hp Monitor and Lenovo Hardrive and More - HP Monitor SN 6CM2510ZOL, Lenovo SN ES10253737 Model R30X22816800, Wired Keyboard, and Polycom Telephone and Headset, See Pictures	241	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9452	Mircophone Head Sets - Approx. 5 Head Sets, and Desk Fan, See Pictures	106	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
9453	Mircrosoft Wireless Mouse and Key Board - See Pictures	247	1.0x	\$13.00	\$13.00	15%	(\$1.95)	\$11.05
9454	Head set and Wireless Mouses - (1) Microphone Head Set and (3) Wireless Mouses, See Pictures	103	1.0x	\$12.00	\$12.00	15%	(\$1.80)	\$10.20
9455	(3) Wired Mouses - (2) HP Mouses, (1) Microsoft, See Pictures	NOT SOLD	-	\$0.00	\$0.00	15%	(\$0.00)	\$0.00
9456	(2) Wireless Optical Mouses - (2)Logitech Mouses with (2) Recievers, See Pictures	204	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
9457	(2) Wireless Keyboards (1) Corded Keyboard, (2) Wireless Mouse - See Pictures	204	1.0x	\$22.00	\$22.00	15%	(\$3.30)	\$18.70

Item #	Description	QTY	Unit	Unit Price	Total Price	Discount %	Discount Amount	Net Price
9456	File Folders and 23109 PERS Document 121 Entered on FLSD Docket 04/30/2015 Page 10 of 17 Protectors, and Milla Folders, (6) Stackable Desktop Files, See Pictures	226	1.0x	\$1.00	\$226.00	15%	(\$33.90)	\$192.10
9459	Computer Chair and Mat - Computer Chair on Wheels, See Pictures	231	1.0x	\$62.00	\$62.00	15%	(\$9.30)	\$52.70
9460	Kyocera Printer and More - Ecosys. P2135DN, Polycom Telephone Includes Bag of Ink Various Kinds, See Pictures	186	1.0x	\$94.00	\$94.00	15%	(\$14.10)	\$79.90
9461	HP Monitor and More - HP Monitor Model W2071D SN 6CM3272KFN, Includes Cords and More, See Pictures	214	1.0x	\$34.00	\$34.00	15%	(\$5.10)	\$28.90
9462	Lane Comptuer Chair and Mat - Includes Lane Compture Chair and Mat, See Pictures	221	1.0x	\$160.00	\$160.00	15%	(\$24.00)	\$136.00
9463	Office Supplies - Includes Npte Pads, Pens, Pencils, Scissors, Stapler, Rubber Bands, Calculator, Dust Remover, Lysol and More, See Pictures	234	1.0x	\$20.00	\$20.00	15%	(\$3.00)	\$17.00
9464	Sceptre Monitor and Asus Hardrive and More - Sceptre Monitor 643R9GR1AA0625, ASUS Hardrive SN C5PDCG000SED, Dell Cord Keyboard, and Speakers, See Pictures	238	1.0x	\$170.00	\$170.00	15%	(\$25.50)	\$144.50
9465	Printer and Telephone - Lazerjet 4050 Printer and Polycom Telephone, See Pictures	241	1.0x	\$68.00	\$68.00	15%	(\$10.20)	\$57.80
9466	Office Chair and Mat - Office Chair on Wheels, See Pictures	185	1.0x	\$14.00	\$14.00	15%	(\$2.10)	\$11.90
9467	(4) Drawer Filing Cabinet - 15"x25"x52" See Pictures	247	1.0x	\$50.00	\$50.00	15%	(\$7.50)	\$42.50
9468	Dell Monitor and Mounted Monitor and More - Dell SN CN-04DDG1-64180-096-17UT, AOC LCD Monitor SN FAWDAHA050289, Speakers, Polycom Telephone, See Picture	241	1.0x	\$180.00	\$180.00	15%	(\$27.00)	\$153.00
9469	Contents on Desk - Include Dsk Filing System, Envelopes, Ceramic Heater, Craft Dots, See Pictures	224	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9470	Serta Office Chair and Mat - See Pictures	231	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9471	(7) Small Garbage Cans - See Pictures	204	1.0x	\$7.00	\$7.00	15%	(\$1.05)	\$5.95
9472	(6) Small Garbage Cans - Includes Box of Misc, See Pictures	244	1.0x	\$7.00	\$7.00	15%	(\$1.05)	\$5.95
9473	(9) Small Garbage Cans - See Pictures	RNM	-	\$6.00*	\$0.00	0%	(\$0.00)	\$0.00
9474	Office Chair and Table - Table 47.25"x22"x30.25" See Pictures	221	1.0x	\$150.00	\$150.00	15%	(\$22.50)	\$127.50
9475	Office Chair and Floor Mat - See Pictures	221	1.0x	\$98.00	\$98.00	15%	(\$14.70)	\$83.30
9476	(2) Monitors and (1) Hardrive - (1) Gateway Monitor (1) Acer Monitor, (1) Emachine Hardrive, Includes Cords and More, See Pictures	236	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9477	Speakers - As Is, See Pictures	204	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
9478	(1) Dell Monitor (1) Compaq Hardrive - Includes Cords and Serge Outlet and More, See Pictures	103	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9479	Pile of Binders and More - Desk Top Files, and Notebooks, See Pictures	224	1.0x	\$17.00	\$17.00	15%	(\$2.55)	\$14.45
9480	Pile of Binders and More - Desk Top Files, and Notebooks, See Pictures	224	1.0x	\$11.00	\$11.00	15%	(\$1.65)	\$9.35
9481	Pile of Binders and More - Desk Top Files, and Notebooks, See Pictures	234	1.0x	\$12.00	\$12.00	15%	(\$1.80)	\$10.20
9482	Pile of Binders and More - Desk Top Files, and Notebooks, See Pictures	224	1.0x	\$7.00	\$7.00	15%	(\$1.05)	\$5.95
9483	Fellowes Paper Shredder - SN SB-99Cl 091020 GA 003300m See Pictures	247	1.0x	\$130.00	\$130.00	15%	(\$19.50)	\$110.50
9484	Pile of Misc. Cords - See Pictures	236	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
9485	Contents on Desk - Includes HP LCD Monitor Model W19, Compag Hardrive Sn3Cr14000836, Model CQ2014, Dell Corded keyboard,Speakers and More, See Pictures	238	1.0x	\$170.00	\$170.00	15%	(\$25.50)	\$144.50
9486	Chair and Mat - Computer Chair on Wheels, See Pictures	221	1.0x	\$42.00	\$42.00	15%	(\$6.30)	\$35.70
9487	Bretford Cabinet on Wheels - 20"x20.25"X 24", See Pictures	247	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
9488	Pile of Microphone HeadSets - See Pictures	111	1.0x	\$12.00	\$12.00	15%	(\$1.80)	\$10.20
9489	Comtent of Table and (2) Chairs - Includes Cordless Phones, Laser Toner Cartridge, See Pictures	247	1.0x	\$74.00	\$74.00	15%	(\$11.10)	\$62.90
9490	(2) Office Chairs on Wheels - See Pictures	230	1.0x	\$62.00	\$62.00	15%	(\$9.30)	\$52.70
9491	(2) Office Chairs on Wheels - See Pictures	230	1.0x	\$62.00	\$62.00	15%	(\$9.30)	\$52.70
9492	(2) Office Chairs on Wheels - See Pictures	247	1.0x	\$60.00	\$60.00	15%	(\$9.00)	\$51.00
9493	(2) Office Chairs on Wheels - See Pictures	204	1.0x	\$62.00	\$62.00	15%	(\$9.30)	\$52.70
9494	(2) Office Chairs on Wheels - See Pictures	247	1.0x	\$60.00	\$60.00	15%	(\$9.00)	\$51.00
9495	Acer Monitor and Dell Hardrive - Monitor Model S200HQL, SN MMLZ3AA003336036F7234, Dell Hardrive, Includes Cords and Keyboard, See Pictures	237	1.0x	\$30.00	\$30.00	15%	(\$4.50)	\$25.50
9496	Emachine Monitor and Dell Hardrive - Includes emachine Monitor, Dell Hardrive, Keyboard, Mouse and Microphone Headset	262	1.0x	\$20.00	\$20.00	15%	(\$3.00)	\$17.00
9497	Emachine Monitor and Dell Hardrive - Includes emachine Monitor, Dell Hardrive, Keyboard, Mouse and Microphone Headset	262	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9498	HP Monitor and Dell Hardrive - Includes HP Monitor, Dell Hardrive, Keyboard, Dell Monitor, Includes Cords, See Pictures	132	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85

Case 1:14-cv-00119-RNS Document 101-1 Filed 04/30/15 Page 11 of 17	9490	Acer Monitor and Dell Hardrive - Acer Monitor SN MMLZAA00133909ABC2431, Includes Dell Corded Keyboard, Microphone Headset, See Pictures	132	1.0x	\$34.00	\$34.00	15%	(\$5.10)	\$28.90
	9500	Acer Monitor and HP Compaq Hardrive - Acer Monitor SN MMLZAA00133909ABC2434, HP Compaq Hardrive, Includes HPCorded Keyboard, Microphone Headset, See Pictures	132	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9502	Sony Monitor and Hp Compaq Hardrive - Sony Monitor SN 1412048, HP Compaq Hardrive, Includes Cords, Wired HP Keyboard, See Pictures	132	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9503	Sony Monitor and Hp Compaq Hardrive - Sony Monitor SN 6316101, HP Compaq Hardrive, Includes Cords, Wired HP Keyboard, See Pictures	145	1.0x	\$13.00	\$13.00	15%	(\$1.95)	\$11.05
	9504	Gateway Monitor and HP Compaq Hardrive - Gateway Monitor SNM1Y8A D0100688, Hp Compaq Hardrive, Includes Dell Corded Keyboard, and Mouse,See Pictures	213	1.0x	\$30.00	\$30.00	15%	(\$4.50)	\$25.50
	9505	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9506	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9507	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9508	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9509	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9510	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9511	(2) Stiner Office Chairs - Brand New In Boxes, See Pictures	247	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
	9512	Hp Compaq Hardrive, and More - No Monitor, HP Compaq Hardrive,Includes Keyboard, Cords, See Pictures	160	1.0x	\$22.00	\$22.00	15%	(\$3.30)	\$18.70
	9513	Hp Compaq Hardrive, Starlogic Monitor - Starlogic SN MJ9A63CKV000703, Dell Keyboard, See Pictures	231	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9514	Gateway Monitor and HP Compaq Hardrive - Gateway Monitor SNM1Y91 D0100688, Hp Compaq Hardrive, Includes HP Corded Keyboard, and Mouse,See Pictures	103	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
	9515	HP Monitor and Hp Hardrive - HP Monitor SN CNN8031S24, Includes Dell Mouse and Keyboard, See Pictures	213	1.0x	\$58.00	\$58.00	15%	(\$8.70)	\$49.30
	9516	HP Monitor and Dell Hardrive - HP Monitor SN CNN804!HRJ, Includes Dell Hardrive, Dell Keyboard and Microsoft Mouse, Microphone Headset, See Pictures	160	1.0x	\$24.00	\$24.00	15%	(\$3.60)	\$20.40
	9517	Dell Monitor and HP Hardrive - Dell Monitor Model 1901FP, HP Hardrive, Includes Keyboard, Mouse and Cords, See Pictures	237	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
	9518	Sceptre Monitor and Dell Hardrive and More - Sceptre Monitor, Dell hardrive, Includes Keyboard, Headset, Mouse and More	187	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
	9519	Dell Monitor and Dell Hardrive - Dell Monitor, Dell Hardrive, Includes HP Keyboard, Mouse, Microphone Headset, See Pictures	237	1.0x	\$30.00	\$30.00	15%	(\$4.50)	\$25.50
	9520	Acer Monitor and Dell Hardrive - Asus LCD Monitor, SN ETLOEoDo169400AB100500, Dell Hardrive, Includes Frisby Keyboard, HP Mouse and More, See Pictures	237	1.0x	\$34.00	\$34.00	15%	(\$5.10)	\$28.90
	9521	(2) Office Chairs on Wheels - See Pictures	213	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9522	(2) Office Chairs on Wheels - See Pictures	178	1.0x	\$70.00	\$70.00	15%	(\$10.50)	\$59.50
	9523	(2) Office Chairs on Wheels - See Pictures	221	1.0x	\$76.00	\$76.00	15%	(\$11.40)	\$64.60
	9524	(2) Office Chairs on Wheels - See Pictures	260	1.0x	\$80.00	\$80.00	15%	(\$12.00)	\$68.00
	9525	Hp Compaq Hardrive Box of New Cables - See Pictures	213	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
	9526	Dell Monitor and Lenovo Hardrive - Dell Monitor Model 1702EP, Includes Keyboard, Speakers, See Pictures	236	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9527	(2) Security Cameras and Monitor - Lorex Monitor, See Pictures	237	1.0x	\$170.00	\$170.00	15%	(\$25.50)	\$144.50
	9528	(2) Office Chairs on Wheels - See Pictures	213	1.0x	\$22.00	\$22.00	15%	(\$3.30)	\$18.70
	9529	Pile of Misc - Includes Cords, Sheet Protectors, and More	118	1.0x	\$3.00	\$3.00	15%	(\$0.45)	\$2.55
	9530	Brand New Asus Keyboard - Includes Cord, See Pictures	214	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
	9531	(2) Harddrives and Box of Misc. - See Pictures	187	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
	9532	Windows 7 Home Premium - Includes External Hardrive, See Pictures	236	1.0x	\$24.00	\$24.00	15%	(\$3.60)	\$20.40
	9533	(1) Dell Hardrive (1) HP Hardrive - See Pictures	237	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
	9534	Smart UPS APC Unimterruptable Power Supply - Smart Ups 1000, See Pictures	234	1.0x	\$40.00	\$40.00	15%	(\$6.00)	\$34.00
	9535	Smart UpS APC Power Supply - Smart Ups 700, See Pictures	224	1.0x	\$17.00	\$17.00	15%	(\$2.55)	\$14.45
	9536	Linksys Cisco Wireless Router - SN 13310604308299, See Pictures	238	1.0x	\$50.00	\$50.00	15%	(\$7.50)	\$42.50
	9537	AT&T U-Verse Wireless Supply - SN158598841659376, See Pictures	241	1.0x	\$2.00	\$2.00	15%	(\$0.30)	\$1.70
	9538	HP Media Vault - Model MV2100 Series, See Pictures	234	1.0x	\$82.00	\$82.00	15%	(\$12.30)	\$69.70
	9539	HP Invent Switching Power Suppy - SN ATZD0802026101, See Pictures	111	1.0x	\$2.00	\$2.00	15%	(\$0.30)	\$1.70
	9540	Seasonic - Model SSA, See Pictures	111	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
	9541	APC Battery Backup Surge Protection - Imput 120 Volts, 8A, 60 Hz. See Pictures	204	1.0x	\$12.00	\$12.00	15%	(\$1.80)	\$10.20

Case #	Lot #	Description	Quantity	Unit	Est. Value	Actual Value	Percentage	Unsold Value	Total Value
9543		Content on Table - Pile of Keyboards, Roll of Brown Paper, Roll Of Wire, Owners manual, See Pictures	213	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
9544		(5) Ethernet Boxes - (2) Buffalo (1) Patton (1) Actiontec, (1) Unknown Brand See Pictures	111	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9545		Box of Flourescent Lights - Unknown Amount, See Pictures	128	1.0x	\$5.00	\$5.00	15%	(\$0.75)	\$4.25
9546		Box of Misc. - Includes Telephone Parts, Rulers, and More, See Pictures	132	1.0x	\$2.00	\$2.00	15%	(\$0.30)	\$1.70
9547		(1) Punching Machines (1) Binding Machine - Punching Machine Model 12-D Unit# 562439, (1) Binding Machine Model 12-D, Unit # 562271	111	1.0x	\$32.00	\$32.00	15%	(\$4.80)	\$27.20
9548		Lngento Heavy Duty Paper Cutter - 25.25"x26" See Pictures	224	1.0x	\$110.00	\$110.00	15%	(\$16.50)	\$93.50
9549		X-Acto Paper Cutter and Misc. Cords - Misc. Cords, Paper Cuter,	240	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
9550		Box of Ethernet Boxes, - See Pictures	236	1.0x	\$34.00	\$34.00	15%	(\$5.10)	\$28.90
9551		Sprint HtC Mogui - Includes Case, Includes Charger, See Pictures	253	1.0x	\$2.00	\$2.00	15%	(\$0.30)	\$1.70
9552		Drawer Pulls and More - Includes Haworth parts and Misc. Drawer Pulls	213	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9553		Rubbermaid Roughneck Garbage Can - See Pictures	244	1.0x	\$23.00	\$23.00	15%	(\$3.45)	\$19.55
9554		Box of Misc. - Binder Spirals, and Misc. Stuff, See Pictures	111	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
9555		Box of Cords - Includes Extention Power Surgers, and More, See Pictures	246	1.0x	\$3.00	\$3.00	15%	(\$0.45)	\$2.55
9556		Box of Cords - Includes Extention Power Surgers, and More, See Pictures	187	1.0x	\$13.00	\$13.00	15%	(\$1.95)	\$11.05
9557		Table - Contents on Table Not Included	111	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9558		Shelf and Contents - Contents Include Ethernet Boxes	133	1.0x	\$300.00	\$300.00	15%	(\$45.00)	\$255.00
9559		Table, Contents,Chair - See Pictures	132	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85
9560		Table and Contents - Contents Include Misc. Cords, CDs, Wood Pieces, and More	237	1.0x	\$30.00	\$30.00	15%	(\$4.50)	\$25.50
9561		(3) Four Drawer Filing Cabinets - 18"x28.25"x52" See Pictures	247	1.0x	\$210.00	\$210.00	15%	(\$31.50)	\$178.50
9562		(2) 2 Drawer Filing Cabinets - See Pictures	224	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
9563		(1) Filing Cabinet and Monitor - See Pictures	NOT SOLD	-	\$0.00	\$0.00	15%	(\$0.00)	\$0.00
9564		(1) Filing Cabinet and Shelf - See Pictures	NOT SOLD	-	\$0.00	\$0.00	15%	(\$0.00)	\$0.00
9565		(2) Tables and Contents - Contents Include Flinging Cabinet Folders,	214	1.0x	\$2.00	\$2.00	15%	(\$0.30)	\$1.70
9566		(1) 2 Drawer Filing Cabinet - See Pictures	252	1.0x	\$11.00	\$11.00	15%	(\$1.65)	\$9.35
9567		Shelf On Wheels and Shelf - Contents Included, Binders, Trash Cans and Bottle, See Pictures	165	1.0x	\$6.00	\$6.00	15%	(\$0.90)	\$5.10
9568		Bench - (2) Legs are Missing, See Pictures	178	1.0x	\$3.00	\$3.00	15%	(\$0.45)	\$2.55
9569		Glass Partion Wall - See Pictures	237	1.0x	\$16.00	\$16.00	15%	(\$2.40)	\$13.60
9570		Kyocera Printer and Cords - Model FS-1035MFP, See Pictures	186	1.0x	\$130.00	\$130.00	15%	(\$19.50)	\$110.50
9571		Samsung Monitor and More - Includes Telephone, Speakers, Cords, and More, See Pictures	128	1.0x	\$48.00	\$48.00	15%	(\$7.20)	\$40.80
9572		Rouman Cabinet - Contents not Included, See Lots 9577, 9578,	260	1.0x	\$190.00	\$190.00	15%	(\$28.50)	\$161.50
9573		Contents on Desk Top - Contents Include Toliet Paper, Paper, Folders and More, See Pictures	224	1.0x	\$23.00	\$23.00	15%	(\$3.45)	\$19.55
9574		Christmas Dcor. - Includes Mini Stockigns, Lights, Tree Skirts, Christmas Tree, and More, See Pictures	227	1.0x	\$4.00	\$4.00	15%	(\$0.60)	\$3.40
9575		(2) Electric Erasers - (1) Bruning (1) Unknown Brand, See Pictures	246	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9576		(2) Dry Erase Boards - Includes (2) Erasers and (4) Markers, See Pictures	261	1.0x	\$42.00	\$42.00	15%	(\$6.30)	\$35.70
9577		Contents of Top 3 Shelves - Includes Staplerr, Plastic Binding, Hanging Folders, See Pictures	242	1.0x	\$62.00	\$62.00	15%	(\$9.30)	\$52.70
9578		Contents of Bottom 2 Shelves - Includes Paper Misc. Sizes and Color, See Pictures	179	1.0x	\$38.00	\$38.00	15%	(\$5.70)	\$32.30
9579		Cabinet - Contents Not Included, See Lots 9580, 9581,	261	1.0x	\$160.00	\$160.00	15%	(\$24.00)	\$136.00
9580		Content s of Top 3 Shelves - Contents Include Tape, Ink. Stamp. Envelopes and More	106	1.0x	\$26.00	\$26.00	15%	(\$3.90)	\$22.10
9581		Contents of Bottom 2 Shelves - Contents Include Misc. Paper, Size, Color, Clasp Envelopes, See Pictures	224	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
9582		Cabinet - Contents Not Included, Concents can Be found on Lot Number 9883	261	1.0x	\$90.00	\$90.00	15%	(\$13.50)	\$76.50
9583		Contents of Lower Shelf - Contents Include Stapler, Marking Paint, Cleaning Kit, and More, See Pictures	242	1.0x	\$9.00	\$9.00	15%	(\$1.35)	\$7.65
9584		Contents of Counter and Cupbaords and Drawers - Contents Include Jars, Cups, Ice Trays and More, See Pictures	106	1.0x	\$1.00	\$1.00	15%	(\$0.15)	\$0.85
9585		Bulletin Board - See Pictures	224	1.0x	\$28.00	\$28.00	15%	(\$4.20)	\$23.80
9586		Panasonic Microwave - Model NN-6371WM N, SN Aw305401018	204	1.0x	\$21.00	\$21.00	15%	(\$3.15)	\$17.85

9587	Contents in Closet - Includes Cleaning Supplies, Toilet Paper, 10 Paper Towel Packs and More See Pictures	242	1.0x	\$22.00	\$22.00	15%	(\$3.30)	\$18.70
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Total Lots: 200 Total: \$12,417.00 \$1,862.55

Expenses

Date	Type	Merchant	Description	Amount	Notes
	Seller	hansen and young	[Advertising]Advertising Expenses(ADVERT)	\$1,132.02	
02/09/2015	Seller	Hansen and Young	JK Electric	\$205.00	This is for disconnecting electric from cubicals

Total Expenses: 2 Total: \$1,337.02

Summary

Auction Gross	\$12,417.00
Commissions	\$1,862.55
Expenses	\$1,337.02
Auction Net	\$9,217.43
Total Paid	\$0.00
Balance Due	\$9,217.43

Receiver's Acct for Senior Advantage of Wisconsin, Inc. d/b/a Health Center, Peter D. Russin, as Receiver - Gibraltar Acct No. [REDACTED]						
To/From	How	Purpose	Date	Debit	Credit	Balance
North Shore Bank	Cashier's Check No. 20265511	close acct	10/2/2014	\$ -	\$ 6,916.51	\$ 6,916.51
North Shore Bank	Cashier's Check No. 20265512	close acct	10/2/2014	\$ -	\$ 4,324.65	\$ 11,241.16
North Shore Bank	Cashier's Check No. 20265513	close acct	10/2/2014	\$ -	\$ 1,855.09	\$ 13,096.25
Wellpoint	Checks no. 0004585998, 00000028	commissions paid	10/30/2014	\$ -	\$ 116.67	\$ 13,212.92
Coventry Carelink Insurance Service	Check 3982	commissions paid		\$ -	\$ 701.40	\$ 13,914.32
bank charge for checks	debit	checks	11/5/2014	\$ 20.01	\$ -	\$ 13,894.31
WellPoint	Check 4590961	commissions paid	12/8/2014	\$ -	\$ 24.37	\$ 13,918.68
VOID	Check No. 101	VOID		\$ -	\$ -	\$ 13,918.68
VOID	Check No. 102	VOID		\$ -	\$ -	\$ 13,918.68
DJH Solutions, LLC	Check No. 103	ECF No. 86 and WD #1543353	12/10/2014	\$ 19.66	\$ -	\$ 13,899.02
Steinhilber Swanson et al.	Check No. 104	ECF No. 86 and WD #1543353	12/10/2014	\$ 943.38	\$ -	\$ 12,955.64
KapilaMukamal	Check No. 105	ECF No. 86 and WD #1543353	12/10/2014	\$ 30.04	\$ -	\$ 12,925.60
Meland Russin & Budwick, P.A.	Check No. 106	ECF No. 86 and WD #1543353	12/12/2014	\$ 4,757.91	\$ -	\$ 8,167.69
Peter D. Russin, Receiver	Check No. 107	ECF No. 86 and WD #1543353	12/12/2014	\$ 3,882.34	\$ -	\$ 4,285.35
WellPoint	Check 4596030	commissions paid	1/5/2015	\$ -	\$ 13.98	\$ 4,299.33
WellPoint	Check 4593467	commissions paid	1/5/2015	\$ -	\$ 29.56	\$ 4,328.89
Mutual of Omaha Ins. Co.	Check 13106574	commissions paid	1/23/2015	\$ -	\$ 105.00	\$ 4,433.89
Mutual of Omaha Ins. Co.	Check 13094602	commissions paid	1/23/2015	\$ -	\$ 290.32	\$ 4,724.21
Gibraltar bank	debit	maintenance bank fee	1/26/2015	\$ 10.00	\$ -	\$ 4,714.21
Anthem	Check No. 4602695	commissions paid	3/2/2015	\$ -	\$ 54.15	\$ 4,768.36
Gibraltar bank	debit	maintenance bank fee	2/25/2015	\$ 10.00	\$ -	\$ 4,758.36
Anthem Inc.	Check No. 4605340	commissions paid	3/11/2015	\$ -	\$ 13.98	\$ 4,772.34
Anthem Inc.	Check No. 4607053	commissions paid	3/24/2015	\$ -	\$ 22.17	\$ 4,794.51
Anthem Inc.	Check No. 4609554	commissions paid	3/24/2015	\$ -	\$ 18.00	\$ 4,812.51
Gibraltar bank	debit	maintenance bank fee	3/25/2015	\$ 10.00	\$ -	\$ 4,802.51
Anthem Inc.	Check No. 4611230	commissions paid	4/8/2015	\$ -	\$ 54.15	\$ 4,856.66
Mutual of Omaha Ins. Co.	Check No. 13143977	commissions paid	4/8/2015	\$ -	\$ 305.55	\$ 5,162.21
CMS Inc. Medicare	Check No. 214571	commissions paid	4/22/2015	\$ -	\$ 13.83	\$ 5,176.04
CMS Inc. Medicare	Check No. 214572	commissions paid	4/22/2015	\$ -	\$ 4.50	\$ 5,180.54

EXHIBIT B

Receiver's Acct United Solutions Group, Inc. d/b/a Debt Relief Experts, Inc., Peter D. Russin, as Receiver - Gibraltar Acct No. [REDACTED]

To/From	How	Purpose	Date	Debit	Credit	Balance
JPMorgan Chase Bank, N.A.	Cashier's Check No. 4555337231	close Debt's acct *8249	10/2/2014	\$ -	\$ 53,040.84	\$ 53,040.84
bank charge for checks	debit	checks	11/5/2014	\$ 20.01	\$ -	\$ 53,020.83
The ROCA Group, Inc.	Check No. 101	ECF No. 86	12/8/2014	\$ 750.00	\$ -	\$ 52,270.83
VOID	Check No. 102	VOID		\$ -	\$ -	\$ 52,270.83
VOID	Check No. 103	VOID		\$ -	\$ -	\$ 52,270.83
KapilaMukamal	Check No. 104	ECF No. 86 and WD #1543353	12/10/2014	\$ 84.52	\$ -	\$ 52,186.31
Meland Russin & Budwick, P.A.	Check No. 105	ECF No. 86 and WD #1543353	12/12/2014	\$ 35,387.05	\$ -	\$ 16,799.26
Peter D. Russin, Receiver	Check No. 106	ECF No. 86 and WD #1543353	12/12/2014	\$ 4,740.89	\$ -	\$ 12,058.37
United States Treasury	Check No. 36362737	refund 2011 Form 1120	1/5/2015	\$ -	\$ 143.84	\$ 12,202.21
United States Treasury	Check No. 36362738	refund 2012 Form 1120	1/5/2015	\$ -	\$ 5,237.00	\$ 17,439.21

Receiver's Acct for PIHC, Inc. d/b/a Partners in Health Care, Peter D. Russin, as Receiver - Gibraltar Acct No. [REDACTED]

To/From	How	Purpose	Date	Debit	Credit	Balance
North Shore Bank	Cashier's Check No. 20265510	close acct	10/2/2014	\$ -	\$ 92.00	\$ 92.00
Associated Bank	Cashier's Check No. 2005730642	close acct *1510	10/2/2014	\$ -	\$ 115,925.92	\$ 116,017.92
Associated Bank	Cashier's Check No. 2005730649	close acct *4793	10/2/2014	\$ -	\$ 25,412.69	\$ 141,430.61
bank charge for checks	debit	checks	11/5/2014	\$ 20.01	\$ -	\$ 141,410.60
VOID	Check No. 101	VOID			\$ -	\$ 141,410.60
VOID	Check No. 102	VOID			\$ -	\$ 141,410.60
DJH Solutions, LLC	Check No. 103	ECF No. 86 and WD #1543353	12/10/2014	\$ 199.70	\$ -	\$ 141,210.90
Steinhilber Swanson et al.	Check No. 104	ECF No. 86 and WD #1543353	12/10/2014	\$ 9,584.51	\$ -	\$ 131,626.39
KapilaMukamal	Check No. 105	ECF No. 86 and WD #1543353	12/10/2014	\$ 305.18	\$ -	\$ 131,321.21
Meland Russin & Budwick, P.A.	Check No. 106	ECF No. 86 and WD #1543353	12/12/2014	\$ 48,339.28	\$ -	\$ 82,981.93
Peter D. Russin, Receiver	Check No. 107	ECF No. 86 and WD #1543353	12/12/2014	\$ 39,443.64	\$ -	\$ 43,538.29
The Business Bank	Check No. 108	ECF No. 76	1/26/2015	\$ 13,500.00	\$ -	\$ 30,038.29
DeeAnna Moore	Check No. 109	ECF No. 113	3/2/2015	\$ 222.00	\$ -	\$ 29,816.29
DeeAnna Moore	Check No. 110	ECF No. 113 and ECF No. 120	4/13/2015	\$ 50.00	\$ -	\$ 29,766.29

Receiver's Acct for Tri Resource Group, Ltd, Peter D. Russin, as Receiver - Gibraltar Acct No. [REDACTED]

To/From	How	Purpose	Date	Debit	Credit	Balance
Associated Bank	Cashier's Check No. 2005730631	close acct *0926	10/2/2014	\$ -	\$ 26,273.24	\$ 26,273.24
WellPoint	Checks no. 0002111306 and 00020	commissions paid	10/30/2014	\$ -	\$ 124.10	\$ 26,397.34
Settlers Life Insurance Company	check 273302	EFT return #83097	11/7/2014	\$ -	\$ 264.62	\$ 26,661.96
UnitedHealthcare	check 0004434709	EFT return #27931	11/7/2014	\$ -	\$ 3,750.37	\$ 30,412.33
MRB Trust Account	check 8779	return of funds per ecf no. 65	11/18/2014	\$ -	\$ 20,000.00	\$ 50,412.33
Settlers Life Insurance Company	check 274728	commissions paid	11/18/2014	\$ -	\$ 257.01	\$ 50,669.34
bank charge for checks	debit	checks	11/5/2014	\$ 20.01	\$ -	\$ 50,649.33
Misc deposits (see WD comment:	checks	commissions paid	12/8/2014	\$ -	\$ 4,419.20	\$ 55,068.53
Grumer & Macaluso, P.A.	Check No. 101	ECF No. 85	12/8/2014	\$ 15,315.50	\$ -	\$ 39,753.03
Kassina Reginnetter	Check No. 102	ECF No. 86	12/8/2014	\$ 144.00	\$ -	\$ 39,609.03
Deanna Moore	Check No. 103	ECF No. 86	12/8/2014	\$ 186.00	\$ -	\$ 39,423.03
Capital One NA	Check No. 104	preliminary injunction	12/8/2014	\$ 23.30	\$ -	\$ 39,399.73
VOID	Check No. 105	VOID			\$ -	\$ 39,399.73
VOID	Check No. 106	VOID			\$ -	\$ 39,399.73
DJH Solutions, LLC	Check No. 107	ECF No. 86 and WD #1543353	12/10/2014	\$ 55.64	\$ -	\$ 39,344.09
Steinhilber Swanson et al.	Check No. 108	ECF No. 86 and WD #1543353	12/10/2014	\$ 2,670.43	\$ -	\$ 36,673.66
KapilaMukamal	Check No. 109	ECF No. 86 and WD #1543353	12/10/2014	\$ 85.03	\$ -	\$ 36,588.63
Meland Russin & Budwick, P.A.	Check No. 110	ECF No. 86 and WD #1543353	12/12/2014	\$ 13,468.26	\$ -	\$ 23,120.37
Peter D. Russin, Receiver	Check No. 111	ECF No. 86 and WD #1543353	12/12/2014	\$ 10,989.76	\$ -	\$ 12,130.61
Constitution Life Ins. Co.	Check No. 1220133705	commissions paid	1/5/2015	\$ -	\$ 47.56	\$ 12,178.17
UnitedHealthcare	Check No. 4708255	commissions paid	1/5/2015	\$ -	\$ 1,634.88	\$ 13,813.05
Settlers Life Insurance Company	Check No. 26544583097	commissions paid	1/5/2015	\$ -	\$ 249.95	\$ 14,063.00
Pyramid	Check No. 1120079532	commissions paid	1/5/2015	\$ -	\$ 810.63	\$ 14,873.63
UnitedHealthcare	Check No. 4734285	commissions paid	1/12/2015	\$ -	\$ 15.20	\$ 14,888.83
Medico Ins Co	Check No. 63057	commissions paid	1/13/2015	\$ -	\$ 95.83	\$ 14,984.66
Mutual of Omaha	Check No. 13109247	commissions paid	1/27/2015	\$ -	\$ 99.24	\$ 15,083.90
Settlers Life Insurance Company	Check No. 280903	commissions paid	2/11/2015	\$ -	\$ 244.83	\$ 15,328.73
UnitedHealthcare	Check No. 4821594	commissions paid	2/11/2015	\$ -	\$ 1,362.40	\$ 16,691.13
DeeAnna Moore	Check No. 112	ECF No. 113	3/2/2015	\$ 223.00	\$ -	\$ 16,468.13
UnitedHealthcare	Check No. 4850778	commissions paid	3/2/2015	\$ -	\$ 5.26	\$ 16,473.39
United Healthcare	Check No. 4940210	commissions paid	3/11/2015	\$ -	\$ 1,341.44	\$ 17,814.83
Settlers Life Ins Co.	Check No. 283486	commissions paid	3/11/2015	\$ -	\$ 268.97	\$ 18,083.80
Aetna	Check No. 65089475	commissions paid	3/24/2015	\$ -	\$ 408.87	\$ 18,492.67
Settlers Life Ins Co	Check No. 285389	commissions paid	4/1/2015	\$ -	\$ 245.11	\$ 18,737.78
United Healthcare	Check No. 5049194	commissions paid	4/6/2015	\$ -	\$ 1,336.70	\$ 20,074.48
United Healthcare	Check No. 5077611	commissions paid	4/8/2015	\$ -	\$ 5.26	\$ 20,079.74
DeeAnna Moore	Check No. 113	ECF No. 113 and ECF No. 120	4/13/2015	\$ 50.00	\$ -	\$ 20,029.74
Anthem	Check No. 2192466	commissions paid	4/22/2015	\$ -	\$ 63.75	\$ 20,093.49
Washington National Ins Co.	Check No. 7658427	commissions paid	4/27/2015	\$ -	\$ 388.55	\$ 20,482.04
Settlers Life Ins Co.	Check No. 287300	commissions paid	4/29/2015	\$ -	\$ 244.83	\$ 20,726.87