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7 Attorneys for Receiver
8 GEOFF WINKLER

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 WESTERN DIVISION

12 SECURITIES AND EXCHANGE
COMMISSION,

13 Plaintiff,

14 vs.

15 RALPH T. IANNELLI and ESSEX
16 CAPITAL CORP.,

17 Defendants.

Case No. 2:18-cv-05008-FMO-AFM

**DECLARATION OF GEOFF
WINKLER IN SUPPORT OF
FOURTEENTH INTERIM
APPLICATION OF RECEIVER,
GEOFF WINKLER, AND HIS
PROFESSIONALS FOR PAYMENT
OF FEES AND REIMBURSEMENT
OF EXPENSES**

Date: January 19, 2023
Time: 10:00 a.m.
Ctrm: 6D
Judge: Hon. Fernando M. Olguin

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1 I, Geoff Winkler, declare as follows:

2 1. I am the Court-appointed permanent receiver for defendant Essex
3 Capital Corporation and its subsidiaries and affiliates (collectively, the
4 "Receivership Entities"), having been appointed as the receiver for the Receivership
5 Entities in the above-captioned action on December 21, 2018, by virtue of the
6 Court's *Order Regarding Preliminary Injunction and Appointment of a Permanent*
7 *Receiver*, ECF No. 66. I have personal knowledge of the facts stated in this
8 declaration and make this declaration in support of the concurrently filed fourteenth
9 interim application for the payment of fees and the reimbursement of expenses (the
10 "Fee Application") of myself and my counsel of record, Allen Matkins Leck
11 Gamble Mallory & Natsis LLP ("Allen Matkins").

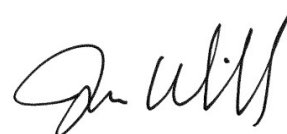
12 2. I have reviewed the Fee Application, and I believe that the fees and
13 expenses requested therein are fair and reasonable and reflect an accurate
14 representation of the work performed by Allen Matkins and myself and my staff.
15 I likewise believe that the receivership estate of the Receivership Entities has
16 benefited from the identified services.

17 3. As of September 30, 2022, I held approximately \$1,976,832.93 for the
18 benefit and administration of the Receivership Entities.

19 4. In accordance with plaintiff the Securities and Exchange Commission's
20 billing guidelines, I have prepared a standardized funding accounting report, which
21 runs through the end of the period covered by the Fee Application, a true and correct
22 copy of which is attached hereto as **Exhibit 4**.

23 I declare under penalty of perjury that the foregoing is true and correct.

24 Executed on December 21, 2022, at Salem, Oregon.

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Geoff Winkler

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EXHIBIT 4

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation
 Receivership; Civil Docket No. 18-cv-05008-FMO-AFM
 Reporting Period from 07/01/2022 to 09/30/2022

FUND ACCOUNTING (See instructions)				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 07/01/2022):	\$ 4,612,073.54		
	Increases in Fund Balance:			
Line 2	Business Income	\$ -		
Line 3	Cash and Securities (in transit)	-		
Line 4	Interest/Dividend Income	-		
Line 5	Business Asset Liquidation	-		
Line 6	Personal Asset Liquidation	-		
Line 7	Third-Party Litigation Income	1,082,576.97		
Line 8	Miscellaneous - Other	-		
	Total Funds Available (Lines 1 - 8):		\$ 1,082,576.97	\$ 5,694,650.51
	Decreases in Fund Balance:			
Line 9	Disbursements to Investors	(3,000,000.00)		
Line 10	Disbursements for Receivership Operations			
Line 10a	<i>Disbursements to Receiver or Other Professionals</i>	(717,817.58)		
Line 10b	<i>Business Asset Expenses</i>	-		
Line 10c	<i>Personal Asset Expenses</i>	-		
Line 10d	<i>Investment Expenses</i>	-		
Line 10e	<i>Third-Party Litigation Expenses</i>	-		
	1. Attorney Fees	\$ -		
	2. Litigation Expenses	-		
	Total Disbursements for Receivership Operations		\$ (3,717,817.58)	
Line 10f	<i>Tax Administrator Fees and Bonds</i>		-	
Line 10g	<i>Federal and State Tax Payments</i>		-	
	Total Disbursements for Receivership Operations			\$ (3,717,817.58)
Line 11	Disbursements for Distribution Expenses Paid by the Fund:			
Line 11a	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund Administrator.....	\$ -		
	Independent Distribution Consultant (IDC).....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	Total Plan Development Expenses		\$ -	
Line 11b	Distribution Plan Implementation Expenses:			
	1. Fees:			
	Fund Administrator.....	-		
	IDC.....	-		
	Distribution Agent.....	-		
	Consultants.....	-		
	Legal Advisers.....	-		
	Tax Advisers.....	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....	-		
	Claimant Identification.....	-		
	Claims Processing.....	-		
	Web Site Maintenance/Call Center.....	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. Federal Account for Investor Restitution (FAIR) Reporting Expenses	-		
	Total Plan Implementation Expenses		\$ -	
	Total Disbursements for Distribution Expenses Paid by the Fund			\$ -
Line 12	Disbursements to Court/Other:			
Line 12a	<i>Investment Expenses/Court Registry Investment System (CRIS) Fees</i>	\$ -		
Line 12b	<i>Federal Tax Payments</i>	-		
	Total Disbursements to Court/Other:		\$ -	
	Total Funds Disbursed (Lines 9 - 11):			\$ (3,717,817.58)
Line 13	Ending Balance as of 09/30/2022			\$ 1,976,832.93
Line 14	Ending Balance of Fund - Net Assets:			
Line 14a	<i>Cash & Cash Equivalents</i>		1,976,832.93	
Line 14b	<i>Investments</i>		-	
Line 14c	<i>Other Assets or Uncleared Funds</i>		2,038,622.17	
	Total Ending Balance of Fund - Net Assets			\$ 4,015,455.10

STANDARDIZED FUND ACCOUNTING REPORT for SEC v. Essex Capital Corporation
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 Reporting Period from 07/01/2022 to 09/30/2022

OTHER SUPPLEMENTAL INFORMATION:		Detail	Subtotal	Grand Total
Line 15	Disbursements for Plan Administration Expenses Not Paid by the Fund:			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund</i>			
	1. Fees:			
	Fund Administrator	\$ -		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Miscellaneous	-		
	<i>Total Plan Development Expenses Not Paid by the Fund</i>		\$ -	
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator	\$ -		
	IDC	-		
	Distribution Agent	-		
	Consultants	-		
	Legal Advisers	-		
	Tax Advisers	-		
	2. Administrative Expenses	-		
	3. Investor Identification:			
	Notice/Publishing Approved Plan	-		
	Claimant Identification	-		
	Claims Processing	-		
	Web Site Maintenance/Call Center	-		
	4. Fund Administrator Bond	-		
	5. Miscellaneous	-		
	6. FAIR Reporting Expenses	-		
	<i>Total Plan Implementation Expenses Not Paid by the Fund</i>		\$ -	
<i>Line 15c</i>	<i>Tax Administrator Fees & Bonds Not Paid by the Fund</i>			
	Total Disbursements for Plan Administration Expenses Not Paid by the Fund			-
Line 16	Disbursements to Court/Other Not Paid by the Fund			
<i>Line 16a</i>	<i>Investment Expenses/CRIS Fees</i>		\$ -	
<i>Line 16b</i>	<i>Federal Tax Payments</i>		-	
	Total Disbursements to Court/Other Not Paid by the Fund:			\$ -
Line 17	DC & State Tax Payments			\$ -
Line 18	No. of Claims:			
<i>Line 18a</i>	# of Claims Received This Reporting Period	0		
<i>Line 18b</i>	# of Claims Received Since Inception of Fund	75		
Line 19	No. of Claimants/Investors:			
<i>Line 19a</i>	# of Claimants/Investors Paid This Reporting Period	64		
<i>Line 19b</i>	# of Claimants/Investors Paid Since Inception of Fund	0		

Receiver: **Geoff Winkler**

By: 

Geoff Winkler
(printed name)

Chief Executive Officer
 American Fiduciary Services LLC
 Receiver, Essex Capital Corporation, et al.

Date: **October 31, 2022**