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14 UNITED STATES DISTRICT COURT  
15 DISTRICT OF NEVADA  
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17 SECURITIES AND EXCHANGE  
18 COMMISSION,

19 Plaintiff,

20 vs.

21 MATTHEW WADE BEASLEY, *et al.*,

22 Defendants,

23 THE JUDD IRREVOCABLE TRUST, *et al.*,

24 Relief Defendants.

Case No. 2:22-cv-00612-CDS-EJY

**AMENDED STIPULATION AND  
[PROPOSED] ORDER AUTHORIZING  
THE SALE OF REAL PROPERTY AT 2065  
CANVAS EDGE DRIVE, HENDERSON,  
NEVADA WITH PROCEEDS FROM SALE  
TO BE TRANSFERRED FROM ESCROW  
DIRECTLY TO THE RECEIVER**

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1 The following Amended Stipulation and [Proposed] Order<sup>1</sup> (the “Stipulation”) regarding the  
2 sale of the real property located at 2065 Canvas Edge Drive, Henderson, Nevada as further described  
3 in **Exhibit A** (the “Canvas Property”), with proceeds from the sale to be transferred from escrow  
4 directly to Geoff Winkler (the “Receiver”), the Court-appointed receiver in the above-entitled  
5 action, is made by and between the Receiver and the plaintiff Securities and Exchange Commission  
6 (the “Commission”), on the one hand, and Defendant Roland Tanner and Tanner Capital Group  
7 LLC (collectively “Seller”), on the other hand, by and through their respective representatives, and  
8 with respect to the following facts:

9 1. The Receiver was appointed on June 3, 2022 pursuant to this Court's Order  
10 Appointing Receiver [ECF No. 88] which was amended on July 28, 2022 [ECF No. 207]  
11 (collectively the “Appointment Order”);

12 2. Among other things, the Appointment Order required the turnover of certain  
13 personal and real property to the Receiver, including the Canvas Property.

14 3. The proposed buyers for the Canvas Property, Deanna Y. Rambo and  
15 Michael X. Vargas (collectively “Buyer”), have agreed to purchase the Canvas Property for  
16 the sum of \$485,000 in accordance with a Purchase and Sale Agreement dated October 28,  
17 2022 (the “PSA”). The Buyer has deposited \$10,000 into an escrow established at First  
18 American Title (the “Escrow”), pursuant to that escrow agreement dated 10/17/22, as an  
19 earnest money deposit. The Buyer, Seller, and Receiver have agreed that the proceeds of  
20 the sale shall be transmitted from Escrow to the Receiver, via wire transfer, immediately  
21 upon the closing of the sale. It is anticipated that the sale will close within 30 days of the  
22 District Court's approval of this Stipulation. The Receiver and Seller understand that the  
23 offer represents fair market value for the Canvas Property.

24 4. The Receiver is seeking to close the sale via this Stipulation in lieu of a  
25 receiver's auction process because of unanticipated delays in the transfer of title to the  
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28 <sup>1</sup> This Amended Stipulation is submitted to the Court subsequent to a request by the title company  
that the legal description of the property be included in the stipulation and the same is now included  
as **Exhibit A**.

1 Receiver and a dispute with the Clark County Recorder's office over transfer taxes, both of  
2 which put the sale of the Canvas Property, and the recovery of the sales proceeds for the  
3 benefit of the receivership estate, at risk in the immediate term. The transfers of title from  
4 the defendants to the Receiver are necessary in order for the Receiver to conduct the auctions  
5 contemplated by 28 U.S.C. 2001, and the sales procedures already approved by this Court  
6 (which include sale pursuant to stipulation, in certain circumstances). However, the title  
7 company needs to underwrite title policies for the transfers to the Receiver in order to issue  
8 policies and this is taking time given the overall title company concerns with receivers and  
9 receivership matters. At the same time, the Clark County Recorder's office has demanded  
10 that the Receiver pay a documentary transfer tax in order to transfer the properties from the  
11 defendants to the Receiver in accordance with the District Court's Order notwithstanding the  
12 fact that there appears to be a clear exception for such transfers in the tax regulations for  
13 court-ordered transfers. The Receiver is attempting to resolve this dispute with the  
14 Recorder's office in order to avoid having to file a motion seeking relief from the Court.  
15 However, as detailed below, the timing of the foregoing matters could result in the loss of  
16 the sale of the Canvas Property, and several other of the properties, and therefore potentially  
17 reduced returns to the receivership estate.

18 5. The Canvas Property has been listed since 10/17/2022 and Buyer's offer is  
19 the only all-cash offer received by the Receiver, despite a price reduction. The Canvas  
20 Property was initially listed for \$495,000. No offers were received at this price. Buyer's  
21 offer reflects the recent deterioration of the housing market in Clark County, the rise in  
22 mortgage interest rates, and the overall expectation that homes in this price range will be  
23 subject to material negotiations over the listed price.

24 6. The Receiver and his real estate broker further believe that delays in the  
25 closing beyond the timing contemplated by the PSA will jeopardize the sale. As noted  
26 above, the market is deteriorating as a result of the extraordinary rise in mortgage rates over  
27 the past six months. It is possible that if this sale does not close, the Canvas Property may  
28 remain on the market through the winter.

1           7. Seller has agreed that, after payment of closing costs and brokers'  
2 commissions, as specifically reflected in the PSA, all sale proceeds from the sale of the  
3 Canvas Property shall be wired directly to the Receiver from Escrow, as provided for in  
4 Paragraph 3, above. It is estimated that the net proceeds of the sale, which will be wired  
5 from the Escrow to the Receiver, will be approximately \$455,783.53.

6           8. Based upon the time that the has been on the market, the terms of the Buyer's  
7 offer, and anticipated market conditions for homes in this price range, the Receiver, Seller  
8 and the Commission have agreed to the immediate sale of the Canvas Property to the Buyer,  
9 on the terms set forth in the PSA.

10           9. Accordingly, in light of the unique facts and circumstances surrounding the  
11 proposed sale of the Canvas Property including but not limited to the limited market for an  
12 “as is” sale of real property, the all-cash terms of the sale, as well as the Receiver's concerns  
13 that failing to immediately move forward with this sale may lead to the receipt of  
14 significantly less recovery for the receivership estate, the undersigned parties believe this  
15 Stipulation is necessary, and in the best interest of all parties and the receivership estate.  
16 Therefore, the undersigned agree that it is appropriate to waive any requirements imposed  
17 by 28 U.S.C. § 2001, *et. seq.* to the extent they are applicable to the offer, the PSA and the  
18 proposed sale.

19           **ACCORDINGLY, IT IS HEREBY STIPULATED AND AGREED** by and between the  
20 undersigned counsel that:

21           A. Seller may sell the Canvas Property pursuant to the offer reflected in the PSA;

22           B. The deposit received relating to the PSA shall be immediately delivered to  
23 the Receiver; and

24           C. Following the District Court's approval of this Stipulation, on the Closing  
25 Date reflected in the PSA, that the net proceeds of the sale shall be wired directly from  
26 Escrow to the Receiver.

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DATED this 14th day of December, 2022.

GREENBERG TRAURIG, LLP

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*Attorneys for Receiver Geoff Winkler*

DATED this 11 day of December, 2022.

By: R. A. Tanner  
DEFENDANT ROLAND TANNER AND TANNER CAPITAL GROUP LLC

DATED this 14th day of December, 2022.

SECURITIES & EXCHANGE COMMISSION

By: /s/ Tracy S. Combs  
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**IT IS HEREBY ORDERED** that:

- A. Seller may sell the Canvas Property pursuant to the terms of the PSA.
- B. The deposit received by Escrow pursuant to the PSA shall be immediately transferred to the Receiver; and
- C. Upon the Closing of the sale of the Canvas Property pursuant to the PSA, the net proceeds shall be wired directly from Escrow to the Receiver.

**IT IS SO ORDERED.**

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HONORABLE CRISTINA D. SILVA  
Judge, United States District Court

Dated this \_\_\_\_\_ day of \_\_\_\_\_

**CERTIFICATE OF SERVICE**

I hereby certify that on **December 14, 2022**, I caused the foregoing document to be electronically filed with the Clerk of the Court using the CM/ECF system, which will send notification of such filing to the CM/ECF participants registered to receive such service.

*/s/ Evelyn Escobar-Gaddi*

\_\_\_\_\_  
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# EXHIBIT A

# EXHIBIT A

Legal Description of  
2065 Canvas Edge Drive, Henderson, Nevada

**EXHIBIT 'A'**

**PARCEL I:**

**LOT 166, IN BLOCK 6 OF SOUTH EDGE INSPIRADA POD 1-3 UNIT 1 AS SHOWN BY MAP THEREOF ON FILE IN BOOK 134 OF PLATS, PAGE 73, AND AS AMENDED BY THOSE CERTIFICATE OF AMENDMENT RECORDED JANUARY 2, 2007 IN BOOK 20070102 AS INSTRUMENT NO. 03110, AND RECORDED AUGUST 13, 2008 IN BOOK 20080813 AS INSTRUMENT NO. 02357 AND RECORDED FEBRUARY 15, 2011 IN BOOK 20110215 AS INSTRUMENT NO. 01576, OFFICIAL RECORDS, IN THE OFFICE OF THE COUNTY RECORDER OF CLARK COUNTY, NEVADA.**

**PARCEL II:**

**AN EASEMENT FOR INGRESS AND EGRESS OVER PRIVATE DRIVES AND COMMON AREAS AS SHOWN AND DELINEATED ON SAID MAP.**