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*Attorneys for the Receiver*  
Michele Vives

**UNITED STATES DISTRICT COURT**  
**CENTRAL DISTRICT OF CALIFORNIA**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

ZACHARY J. HORWITZ; and 1inMM  
CAPITAL, LLC,

Defendants.

Case No. 2:21-cv-02927-CAS(GJSx)

**QUARTERLY REPORT OF  
RECEIVER MICHELE VIVES  
(THIRD QUARTER 2022)**

Judge: Hon. Christina A. Snyder  
Courtroom: 8D

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1 Michele Vives, the duly appointed permanent receiver (the “Receiver”) of  
2 linMM Capital, LLC and its subsidiaries and affiliates (“linMM”), and over assets  
3 that are attributable to funds derived from investors or clients of the Defendants or  
4 were fraudulently transferred by the Defendants (collectively, the “Receivership  
5 Estate”), pursuant to Local Rule 66-6 and the *Order on Appointment of a Permanent*  
6 *Receiver* (“Order of Appointment”) entered on January 14, 2022, hereby submits  
7 this quarterly report (the “Report”) for the period July 1, 2022 through September  
8 30, 2022 (the “Third Quarter”). The Report details the Receiver’s activities and  
9 findings during the Third Quarter to protect and administer the receivership estate,  
10 identify new assets and lay out the Receiver’s general strategy to maximize the  
11 recovery for the benefit of harmed investors.

12  
13 **I. GENERAL RECEIVERSHIP UPDATE**

14 **A. Upcoming Mediation of JJMT-Related Claims**

15 As the Receiver discussed in her First and Second Reports, several investors  
16 have commenced numerous lawsuits in courts across the country alleging claims  
17 associated with Defendants’ fraudulent scheme (defined in the First Report as the  
18 “Investor Actions”). It quickly became apparent to the Receiver that the Investor  
19 Actions against JJMT and its insiders—all of which are pending in federal and state  
20 courts in Chicago—were the most numerous, complex and in need of immediate  
21 attention.

22 The Receiver began monitoring the status and progress of the JJMT Investor  
23 Actions soon after her appointment. Before long, the Receiver and her legal team  
24 began having regular calls with the lawyers for the various plaintiffs and defendants  
25 who are parties to the JJMT Investor Actions regarding their claims and defenses,  
26 and how the Receiver might help coordinate those actions and perhaps help resolve  
27 them. Efficiently settling the JJMT Investor Actions was consistent with one of the  
28 central purposes of this receivership, which is relieving harmed investors of the need

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1 to take individual legal action to recover their losses through the eventual  
2 establishment of a claims-and-distribution process into which investors' claims can  
3 be channeled. So the Receiver undertook to work with counsel to find ways to  
4 rationalize and coordinate the JJMT Investor Actions.

5 A key turning point in this process occurred on May 13, 2022, when the  
6 Receiver, her colleague (Douglas Wilson) and her counsel (Katten) attended a series  
7 of meetings in Chicago with counsel for several of the parties on both sides of the  
8 JJMT Investor Actions. Those meetings proved to be extremely constructive and  
9 productive. At least three positive developments resulted therefrom. First, the  
10 plaintiffs agreed to coordinate their various actions so there would be less  
11 duplication of efforts and possibility the development of a more unified strategy.  
12 Plaintiffs additionally entered into a common interest agreement and began sharing  
13 documents and information amongst themselves. Second, the plaintiffs and  
14 defendants agreed to stay their respective actions to allow time for the Receiver to  
15 explore the possibility of joint settlement discussions or even a formal mediation  
16 process involving all litigants. Not only did this result in the conservation of  
17 resources, but also it revealed that *all* parties earnestly desired to settle the JJMT  
18 actions in concert with the Receiver.

19 And that led to the third and most important development—the parties'  
20 agreement to participate in a formal mediation process. That decision was not taken  
21 quickly, however. Counsel for the plaintiffs and defendants to the JJMT actions, the  
22 Receiver and the Receiver's counsel (Katten) formed a committee that met several  
23 times over Zoom during the summer to discuss the possibility of mediating, the  
24 potential scope of the mediation and the selection of a mediator. These meetings  
25 were open forums for the participating lawyers and the Receiver team to collaborate  
26 and discuss the objectives and details of a mediation. Much of the early effort  
27 focused on identifying mediator candidates. The group decided that each  
28

1 constituency—that is, plaintiffs, defendants and the Receiver—would propose three  
2 candidates to serve as mediator, and then follow a process to narrow that list down.

3 The parties began by identifying their mediator candidates, and subsequently  
4 proposing them to the larger group. Once all sides had proposed their candidates,  
5 representatives of each constituency then had a period of time to interview the other  
6 sides’ potential mediators. Naturally, this took a fair amount of time to complete.  
7 Once done, the group convened to discuss the final candidates and make a selection.  
8 It was soon apparent that the group had reached a consensus candidate—Hon.  
9 Sidney I. Schenkier, retired United States Magistrate Judge for the Northern District  
10 of Illinois. Judge Schenkier served as a magistrate judge from 1998-2020, and prior  
11 to that was a litigation partner at the Chicago office of Jenner & Block LLP. Judge  
12 Schenkier is now with JAMS, where he serves as a mediator, arbitrator, special  
13 master and neutral evaluator.<sup>1</sup>

14 After selecting Judge Schenkier, the parties have continued to have multiple  
15 meetings amongst themselves and with Judge Schenkier to discuss the background  
16 of the underlying Horwitz fraud, the parties’ claims and defenses, structure and  
17 function of the mediation and scheduling issues. The parties have also agreed to  
18 exchange documents and information attendant to the mediation on Rule 408 terms,  
19 which has greatly facilitated the frankness and informality of the process, and  
20 generally prevented them from “backsliding” into discovery. The mediation is  
21 scheduled to occur at JAMS in Chicago during the second week of January 2023.

22 In sum, the Receiver views these developments as extremely positive. The  
23 mediation, if successful, would result in a global resolution of all claims currently in  
24 litigation against JJMT and its insiders relating to the 1inMM fraud, as well as the  
25 Receiver’s potential claims against those same defendants for avoidance and  
26

27  
28 <sup>1</sup> Judge Schenkier’s detailed biography is available here: <https://www.jamsadr.com/schenkier/>

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1 recovery of fraudulent transfers as a result of being “net winners” of Horwitz’s Ponzi  
2 scheme. Although the details are obviously still under discussion, the Receiver  
3 expects that the settling defendants would want to contribute their settlement  
4 proceeds to the receivership estate in exchange for entry of a bar order that enjoins  
5 any person or entity from suing them on account of any claim arising out of or related  
6 to the 1inMM fraud. Under applicable law, any person or entity who believes they  
7 hold such a claim would be unable to sue, but instead their claim against JJMT or its  
8 insiders would be “channeled” to a claims-and-distribution process that the Receiver  
9 will at the appropriate time ask the Court to approve. The Receiver expects to address  
10 further developments pertaining to the mediation in her fourth quarter 2022 report.

11 **B. Forensic Accounting**

12 The Receiver and her staff continued to devote a great deal of time and effort  
13 to conducting a forensic accounting analysis of the financial transactions involving  
14 1inMM and its insiders and affiliates. This project has and will continue to provide  
15 critical insight into (a) identifying new assets, (b) alternative sources of monetary  
16 recovery and (c) investor information regarding the amount of funds invested, the  
17 amount of funds paid back and the losses or gains made by individual investors.

18 The Receiver has discovered, for example, that there are over \$2 billion in  
19 transactions that took place during the eight-year Ponzi scheme. No accounting  
20 records existed for 1inMM which required the Receiver to start from scratch.  
21 Underscoring the importance of this endeavor, the forensic accounting portion of the  
22 receivership encompasses approximately 60% of the time expended by the Receiver  
23 and her team. To provide a sense of magnitude, the forensic accounting review now  
24 entails the review of over 770 bank statements encompassing over 18,600  
25 transactions. However, the Receiver is also sensitive to fees and, as is reflected in  
26 her invoices, the Receiver continually utilizes agents at the lowest rate capable of  
27 completing each task.

28 In the Receiver’s Second Quarter Report, which covered the period April 1,

1 2022 through June 30, 2022, the Receiver was able to confirm, unequivocally, that  
2 Zachary Horwitz orchestrated a Ponzi scheme with nearly no underlying legitimate  
3 business. In contrast with a typical Ponzi scheme—where a business begins as a  
4 legitimate enterprise but then develops into a Ponzi scheme as it encounters financial  
5 hardships—1inMM appears to have been a pure Ponzi scheme since the very  
6 beginning. Although 1inMM did, in later years, make various investments into  
7 purportedly legitimate companies and film productions, those transactions  
8 accounted for only about 3% of the funds invested. Conversely, 97% of 1inMM  
9 funds appear to have been used towards perpetuating the Ponzi scheme or other  
10 illegitimate uses.

11 The Receiver now turns to discuss (1) the total amount invested by investors  
12 and (2) the remaining forensic accounting tasks and the current data gaps.

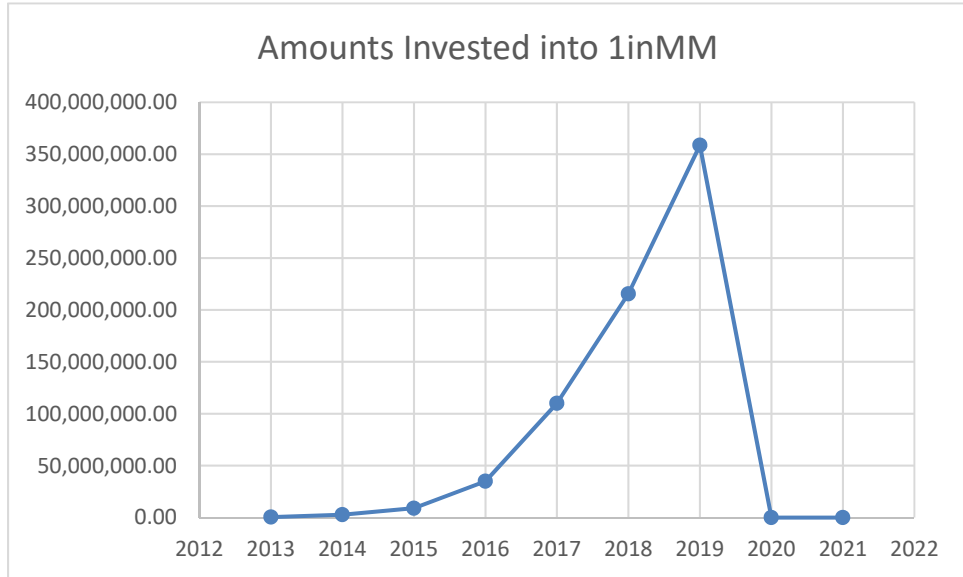
13 ***1. Total Amount Invested by Investors***

14 Investors would typically invest into one of four separate bank accounts  
15 controlled by Mr. Horwitz: 1inMM Capital #1, 1inMM Capital #2, OneNMM  
16 Productions or directly into Mr. Horwitz’ personal bank account. Through an  
17 analysis of these accounts, the Receiver discovered that the aggregate amount  
18 invested into the Ponzi scheme was greater than previously thought: *at least*  
19 \$731,515,594.50 was invested into 1inMM by investors—approximately \$40  
20 million more than previously believed.

21 As the following graph illustrates, Mr. Horwitz’ Ponzi scheme had a meteoric  
22 rise, growing exponentially each year. The Ponzi scheme peaked in 2019, bringing  
23 in a total of \$358 million of new investor dollars. Despite this massive infusion of  
24 cash, the scheme began to buckle under its own weight as it snowballed. Cracks  
25 began to show as repayments to investors became more sporadic and late. This led  
26 to a spectacular crash in 2020 when the investment spigot completely turned off. No  
27 additional new dollars were invested into 1inMM on and after January 1, 2020.  
28

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No doubt the start of the global pandemic in March 2020 did not help, however, it is clear the jig was up much earlier. During this time, panic began to set in as money is seen shuffled around between accounts—amounting to rearranging the deck chairs on the *Titanic*—but no new investments came in to offset repayments due to investors. Mr. Horwitz made Herculean efforts to keep investors at bay, blaming Netflix and HBO for non-payment, but threatening that should investors contact Netflix or HBO directly, any chance of payment would be ruined. Somehow, Mr. Horwitz was able to parry the increasing pressure for over a year, until it ultimately collapsed in early 2021 when the Securities and Exchange Commission (the “SEC”) commenced this action.

**2. Remaining Forensic Accounting Tasks and Data Gaps**

Determining the amount of money paid back to investors—an inseparable part of the forensic analysis—is much more complicated than determining the amount invested. Within the complex web of transactions the Receiver and her staff are mapping, there remain critical data gaps that require answers before the Receiver can, with certainty, report on the total amount of funds investors were repaid.

One primary data gap is a lack of full and complete information from

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1 aggregators. Although the Receiver can account for how much money has been paid  
 2 to the various aggregators from 1inMM, it is currently not possible to discern how  
 3 the aggregators used those funds: how much went to repay investors versus how  
 4 much went to pay commissions and their insiders. The Receiver continues to pursue  
 5 this information from the aggregators and their banking institutions.

6 Further complicating matters, there are significant payments made to various  
 7 LLCs and other corporate entities, but it is not readily discernible who owns those  
 8 entities and what the purpose of the payments was. Again, there are no books and  
 9 records to serve as a Rosetta Stone for the Receiver. In some cases, payments were  
 10 made for legitimate goods and services, or to investors who set up alternative  
 11 investment vehicles to receive their repayments. Alternatively, some payments could  
 12 have been made to purchase previously unknown assets or investment positions, or  
 13 are simply transfers meant to hide funds. The Receiver is investigating each  
 14 transaction, above an appropriate threshold, to determine their character and validity.

### 15 C. Asset Updates

16 In addition to the cash on hand detailed in Part II (below), the receivership  
 17 assets currently consist of: (1) Rogue Black, LLC (“Rogue Black”), (2) LayJax  
 18 Ventures, LLC (“LayJax”), (3) the Bolton Furniture and (4) investments made in  
 19 potentially eight additional films. The updated details to each of these is outlined  
 20 below.

#### 21 1. Rogue Black

22 Rogue Black is a film finance and production company in which Horwitz  
 23 owned a membership interest and invested using 1inMM funds. Ultimately, 1inMM  
 24 invested approximately \$20 million with Rogue Black, which went on to produce  
 25 and complete a total of eight films (collectively, the “Produced Films”). The  
 26 Receiver has focused on two main goals with regards to Rogue Black: first, to  
 27 understand what is owed to Rogue Black from the Produced Films and, second, to  
 28 collect on those owed monies.

1                   a.     Understanding the Value of the Produced Films

2             To address the first goal, the Receiver engaged Ray Reyes, a consultant  
3 specializing in film distribution and distressed film libraries. Mr. Reyes is analyzing  
4 how much the receivership estate may be owed on account of the Produced Films  
5 and how the Receiver might best recover those monies. Film accounting is  
6 notoriously complex and Mr. Reyes’ investigation has taken longer than anticipated.  
7 However, Mr. Reyes anticipates completing his work in early November 2022. The  
8 Receiver expects to summarize Mr. Reyes’ principal findings in her next report.

9                   b.     Collections Made During the Third Quarter

10            As to the second goal, collecting monies owed to Rogue Black, Mr. Reyes has  
11 already provided substantial assistance. During the third quarter of 2022, Rogue  
12 Black collected \$144,364.71 on account of distribution of the Produced Films.  
13 Further, Mr. Reyes believes that one distributor is in default and owes Rogue Black  
14 a significant amount, a matter that the Receiver is currently pursuing.

15                  c.     Return of Frozen Funds and Payoff of PPP Loan

16            During the third quarter, the Receiver worked with counsel for City National  
17 Bank (“CNB”) to obtain the funds deposited in an account that have been frozen  
18 since the Court entered an asset freeze order at the outset of this case.

19            The frozen account held a balance of approximately \$205,000. Rogue Black  
20 also had a Paycheck Protection Program loan (the “PPP Loan”) which it had  
21 originated with CNB, with a liability balance of approximately \$15,000. SEC and  
22 the Receiver ultimately reached a stipulation whereby CNB paid off the PPP Loan  
23 with the funds in the account, and turned over the net balance of approximately  
24 \$190,000 to the Receiver. The Receiver received those funds in October 2022, and  
25 will be in the Receiver’s next quarterly report.

26                  d.     Preparation and Filing of Tax Return

27            The Receiver engaged Lutz and Carr CPAs LLP, an accounting firm that  
28 prepared prior Rogue Black tax returns, to prepare and file the 2021 tax return for

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1 Rogue Black. The federal and state return was filed on September 15, 2022.

2 **2. LayJax**

3 LayJax is an angel investment company which invested in early startup  
4 business ventures. Using 1inMM funds, Horwitz caused LayJax to invest \$2.5  
5 million with twelve separate startup business ventures that LayJax had sourced. The  
6 businesses in which LayJax invested are broad and diverse. The Receiver continually  
7 monitors each for progress, as well as for potential opportunities to generate  
8 recoveries.

9 **a. Update on Recovery Potential**

10 As previously reported, only two or three of LayJax’s twelve investments hold  
11 a moderate chance of producing a recovery. One investment, made with a company  
12 that sells skincare treatments, has recently been the target of an acquisition by an  
13 equity investment firm. The Receiver continues to work with the co-manager of  
14 LayJax to ensure distributions from this acquisition are accurate and appropriately  
15 handled. Any distribution on account of this asset will likely occur in the fourth  
16 quarter 2022, which the Receiver anticipates to be approximately \$425,000.

17 **b. New Operating Agreement**

18 The Receiver has entered into a new operating agreement for LayJax. The new  
19 operating agreement provides the Receiver more expansive and direct control over  
20 the company and clarifies the distribution priority of any monies received by LayJax.

21 **c. Preparation and Filing of Tax Returns**

22 The Receiver engaged E&M tax Services to prepare the 2021 tax return for  
23 LayJax. The federal and state return was filed on September 15, 2021.

24 **3. Auction of 9615 Bolton Road Furniture**

25 During the sale of Mr. Horwitz’s 9615 Bolton Road home in 2021, a majority  
26 of the furniture was transferred into two separate storage units (the “Bolton  
27 Furniture”). The Receiver located the storage units and gained control early in the  
28 second quarter 2022. Pursuant to her authority under the Order of Appointment, the

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1 Receiver engaged Tranzon Assets Solutions and ThreeSixty Asset Advisors  
2 (collectively, the “Auctioneers”) to develop and execute a strategy to liquidate the  
3 Bolton Furniture. After implementing a marketing strategy, the live online auction  
4 opened on July 29, 2022. After robust bidding activity, the auction closed on August  
5 9, 2022.

6 Attached as Exhibit “A” is a copy of the auction settlement report prepared by  
7 the Auctioneers which provides a settlement summary, lot report, list of unsold  
8 items, details to the marketing and advertising undertaken, bidder engagement, site  
9 traffic, costs and expenses, and other relevant information. Overall, the auction  
10 grossed \$83,131.00 and, after auction commissions (\$4,156.55) and expenses  
11 (\$8,601.81), netted \$70,372.64 to the estate. A small number of items remain that  
12 either did not sell or were never picked up by the winning bidders. The de minimis  
13 value of these items meant there was no justification to pursue further sale efforts.  
14 These items were turned over to the storage facility to either donate to charity or  
15 have them properly disposed of.

#### 16 **4. Additional Film Investments**

17 As a result of the Receiver’s forensic accounting investigation, the Receiver  
18 and her staff identified five additional entities that received more than \$13.1 million  
19 from 1inMM. These entities are believed to have funded the production of an  
20 additional eight films that were previously unknown to the Receiver. The Receiver  
21 continues to investigate these entities, films and the best avenue to efficiently  
22 maximize the recovery from these investments. The Receiver believes it prudent not  
23 to include any additional details on these entities and films in this report so as not to  
24 impede, jeopardize or hamper her investigation. Once the Receiver has additional  
25 information, the Receiver will summarize it in a future quarterly report.

#### 26 **D. Potential Litigation**

27 As an additional source of recovery to benefit harmed end-investors, the  
28 Receiver and her team have been assessing the cost/benefit of commencing litigation

1 against various entities and individuals. During the third quarter, the Receiver sent  
2 out additional demand letters, on top of those already sent in the second quarter, to  
3 more individuals and entities who received transfers that the Receiver believes are  
4 avoidable under the California Uniform Voidable Transactions Act and other  
5 applicable law. The Receiver continues to have discussions with many of these  
6 individuals and entities to discuss her demands and to negotiate potential  
7 settlements, which efforts should further the goal of maximizing the recovery for the  
8 Receivership Estate. While these negotiations are pending and ongoing, the Receiver  
9 intends to keep details confidential so that the parties can continue to negotiate in  
10 good faith. However, any settlement will be brought before the Court for final  
11 authorization and approval.

## 12 13 **II. ACCOUNTING OF RECEIPTS AND DISBURSEMENTS**

14 Attached as Exhibit “B” is a copy of the Standard Fund Accounting Report.  
15 Below is a summary of the cash receipts and disbursements from the estate on a cash  
16 accounting basis.

### 17 **A. Cash Receipts**

18 During the Third Quarter, the receivership estate had cash receipts of  
19 \$214,737. These cash receipts were comprised of (i) \$144,365 related to recoveries  
20 made from Rogue Black, and (ii) \$70,373 related to the auction of the Bolton  
21 Furniture.

### 22 **B. Cash Disbursements**

23 During the Third Quarter, cash disbursements totaled \$594,160.00. These  
24 disbursements were comprised of (i) \$300,439 of attorneys’ fees, (ii) \$250,625 of  
25 Receiver’s Fees, (iii) \$26,798 of business expenses related to Rogue Black, (iv)  
26 \$16,255 of storage fees (v) and \$43 related to banking fees.

### 27 **C. Cash on Hand**

28 As of September 30, 2022, the receivership estate held an ending balance of

1 \$1,308,871.

2 **III. CONCLUSION**

3 The Receiver respectfully requests that the Court grant the motion to approve  
4 this Report and award the related relief requested therein.

5  
6 Dated: November 9, 2022

Respectfully submitted,

7 By: */s/Michele Vives*  
8 Michele Vives, Receiver

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**PROOF OF SERVICE**

**STATE OF ILLINOIS, COUNTY OF COOK**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Cook, State of Illinois. My business address is 525 W. Monroe St., Chicago, IL 60661.

On November 10, 2022, I served the following document(s) described as:

**QUARTERLY REPORT OF RECEIVER MICHELE VIVES (THIRD QUARTER 2022)**

as follows:

**BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed above and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with Katten Muchin Rosenman LLP practice for collecting and processing correspondence for mailing. On the same day that the correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

**BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused the document(s) to be sent from e-mail address [terence.banich@katten.com](mailto:terence.banich@katten.com) to the persons at the e-mail addresses listed above. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

**BY OVERNIGHT MAIL (FedEx):** I enclosed said document(s) in an envelope or package provided by FEDEX and addressed to the persons at the addresses listed above. I placed the envelope or package for collection and overnight delivery at an office or a regularly utilized drop box of FEDEX or delivered such document(s) to a courier or driver authorized by FEDEX to receive documents.

**BY PERSONAL SERVICE:** I caused said document to be personally delivered the document(s) to the person at the addresses listed above by leaving the documents in an envelope or package clearly labeled to identify the attorney being served with a receptionist or an individual in charge of the office.

**E-FILING:** By causing the document to be electronically filed via the Court’s CM/ECF system, which effects electronic service on counsel who are registered with the CM/ECF system.

I declare under penalty of perjury under the laws of the State of Illinois that the foregoing is true and correct.

Executed on November 10, 2022, at Chicago, Illinois.

/s/Terence G. Banich  
Terence G. Banich

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# 360 Auction Settlement Report



## PERSONAL PROPERTY ASSETS OF ZACHARY HORWITZ

Furniture | Furnishings | Art | Musical Instruments | Sports Equipment | Electronics

**Prepared:**  
September 2, 2022

**Presented to**  
Michele Vives, Receiver  
Douglas Wilson Companies

**Presented by:**  
Jeff Tanenbaum  
President | ThreeSixty Asset Advisors

Mike Walters  
President | Tranzon Asset Strategies



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805.496.8087 | [www.360assetadvisors.com](http://www.360assetadvisors.com)



# SEC v. Zachary Horwitz Settlement Report

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# SEC v. Zachary Horwitz Settlement Report

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Settlement Summary

Lot Report (including Unsold Items)

Expense Documentation (costs in excess of \$200)

FINANCIAL



**AUCTION SETTLEMENT REPORT**

In cooperation with Tranzon Asset Strategies

Michele Vives  
 Douglas Wilson Companies  
 1620 Fifth Ave. Suite 400  
 San Diego, CA 92101  
 mvives@douglaswilson.com

Sale Date: 8/9/22  
 Sale Matter: SEC v Horwitz

Sale Proceeds			
	Auction Sales	83,131.00	83,131.00
Auctioneers' Fees			
	Commission	5%	(4,156.55)
Expenses - Per Budget			
	Labor		
	Cataloging/Setup	1,500.00	
	Checkout	2,100.00	
	Marketing		
	Social Media, Classifieds & Auction Listings	979.00	
	LiveAuctioneers	3,000.00	
	Misc	1,022.81	
			(8,601.81)
Net Profit to Estate			<u><u>70,372.64</u></u>

Notes:

- All distributions are subject to adjustment for credit card chargebacks received after distribution.

Received and Accepted. Distribution Instructions Below:

WIRE INSTRUCTIONS

Beneficiary Name \_\_\_\_\_

Beneficiary Address \_\_\_\_\_

Account No. \_\_\_\_\_ Phone No. \_\_\_\_\_

Bank Name \_\_\_\_\_ Routing No. \_\_\_\_\_

Bank Address \_\_\_\_\_

SWIFT Int'l Code \_\_\_\_\_ (if applicable)

Signature \_\_\_\_\_

By: \_\_\_\_\_

Date: \_\_\_\_\_



Lot #	Lot Title	Hammer Price	Collected	Paddle	Status
0101	Samsung 85" TV, Mod. UN85JU7100F	375.00	-	902	Fraudulant Buyer; Credit Card Rejected After Buyer Picked up
0102	Dedon Swival Lounge Chairs, Qty: 2	1,200.00	1,200.00	904	
0103	Sonos Playbar	125.00	125.00	907	
0104	Restoration Hardware Mirrored Console Table	60.00	60.00	908	
0105	Split Reed Style Patio Side Tables, Qty: 2	300.00	300.00	905	
0106	Dedon off-white Satellite Table w/ 2 Grey Aluminum Nest Chairs	400.00	400.00	904	
0107	Branch style outdoor stack/dining chairs, Qty: 8	2,000.00	2,000.00	904	
0108	Combat Sports MMA Floor Striking Bag	40.00	40.00	906	Buyer did not pickup; Remaining at Warehouse
0109	Impex JD 3.1 Ab Workout Machine	80.00	80.00	902	
0110	Gym Bench included with Lot #111	0.00	-		
0111	Life Fitness G7 Home Gym Machine	650.00	650.00	904	
0112	Inspire Dumbell Free Weights and Rack	300.00	300.00	912	
0113	Samsung 50" TV, Mod. UN50MU6300F w/ remote	25.00	25.00	913	
0114	Samsung 50" TV, Mod. UN50MU6300F w/ remote	0.00	-		Unsold; Remaining at Warehouse
0115	Samsung 58" TV, Mod. UN58MU6100F w/ remote	60.00	60.00	903	
0116	Samsung 58" TV, Mod. UN58MU6100F NO remote	30.00	30.00	915	
0117	Rubbermaid Outdoor plastic storage shed	15.00	-	902	Fraudulant Buyer; Credit Card Rejected After Buyer Picked up
0118	Mid Century Style 6 door Credenza, walnut color	60.00	60.00	919	
0119	Medium Size Outdoor Storage Shed	25.00	25.00	917	
0120	Mirrored Metal Waterfall w/ Rocks	125.00	125.00	919	
0121	Misc. remotes, Directv Switches, Receivers	5.00	5.00	917	
0122	Books by Kobe Bryant & Maria Konnikova	0.00	-		Unsold; Remaining at Warehouse
0201	Blue Swivel Chairs w/ Pillows, Qty: 4	1,200.00	1,200.00	904	
0202	Dark Gray Sofa w/ Wood Legs & Pillows	425.00	425.00	905	
0203	Peloton Bike Model PLTN RBM	600.00	600.00	922	
0204	5' Black Hide Bench w/ Iron Legs	800.00	800.00	904	
0205	Olhausen Chicago Style 9' Billard Table, Ebony	100.00	100.00	923	
0206	Grey Dresser w/ Removable Baby Changing Top	25.00	25.00	924	
0207	Oval Wood and Brass Secretary Desk	50.00	50.00	925	
0208	Brass Frame Wood Top Console Table	125.00	125.00	905	
0209	Brass Frame Wood Top Console Table	150.00	150.00	905	
0210	Mathew Hilton Grey Leather Chairs, Qty: 10	6,000.00	6,000.00	904	
0211	Black/White Club Chairs w/ Pillows, Qty: 2	1,000.00	1,000.00	904	
0212	Dark Wood Spindle Back Barrel Chair	800.00	800.00	905	
0213	White 3 Drawer Desk	40.00	40.00	903	
0214	Black Leather High Desk Swivel Chair	600.00	600.00	904	
0215	Grey Leather and Wood Bar Stools, Qty: 4	200.00	200.00	905	
0216	Tufted Upholstered Bench w/ Pillows	150.00	150.00	905	
0217	Cream/Gray Upholstered Chairs w/ Brass Legs, Qty: 2	1,650.00	1,650.00	905	
0218	4 Pc. Sectional Sofa by Mitchell Gold + Bob Williams	550.00	550.00	919	
0219	Janus et Cie Rattan Amari Barstools, Off White, Qty: 4	200.00	200.00	905	
0220	Slope Linen Swivel Desk Chair w/ Black Base	40.00	40.00	924	
0221	Dedon Mbrace Rattan Rocking Chair w/ Wood Legs & Ottoman	3,500.00	3,500.00	905	
0222	Bone Shagreen and Brass Night Stands, Qty: 2	300.00	300.00	919	
0223	Cream/Gray Upholstered Iron Chairs, Qty: 2	200.00	200.00	905	
0224	Desiron Dark Wood & Cream Dresser w/ Brass Legs/Knobs	2,250.00	500.00	904	Price adjusted post sale for excessive damage not visible in photos
0225	Grey Shagreen Glass Top Console Table	475.00	475.00	904	
0226	Bone Shagreen and Brass Night Stands, Qty: 2	425.00	425.00	930	
0227	Life Fitness Row GX Trainer	950.00	950.00	904	
0228	Morris Home Holdings Upholstered Recliner	0.00	-		Unsold; Remaining at Warehouse
0229	Round Rattan Glass Table Top Coffee Table	800.00	800.00	904	
0230	Gold Color Decorative End Table	45.00	45.00	910	
0231	Metal Round End Table w/ Brass Finish Top	60.00	60.00	910	
0232	Restoration Hardware 7' Antiqued Mirror	150.00	150.00	908	
0233	Restoration Hardware 7" Antiqued Mirror	225.00	225.00	908	
0234	Breedlove Guitar, Stage Concert Satin E MH Ltd. w/ Soft Case	150.00	50.00	902	Fraudulant Buyer; Resold
0235	Brown Metal Decorative Piece	60.00	60.00	910	
0236	Golf Club Set: Calloway, Taylormade, Tight Lies, 12 Pc.	125.00	50.00	902	Fraudulant Buyer; Resold
0237	Golf Club Set: Calloway Epic Irons and Woods, 15 Pc.	475.00	475.00	938	
0238	Metal Two Piece Tool Box w/ Assorted Tools on Wheels	175.00	175.00	910	
0239	Love Is The Answer Mixed Media attributed to Mr. Brainwash	15,500.00	15,500.00	941	
0240	Traeger Pellet Grill & Smoker	80.00	80.00	917	
0241	LG OLED TV, Model OLED77C8PUA	450.00	450.00	943	
0242	Douglas Kirkland, Bridgette Bardot Mexico '65	2,500.00	2,500.00	904	



LOT REPORT  
SEC v Horwitz

Lot #	Lot Title	Hammer Price	Collected	Paddle	Status
0243	George Byrne, Pink Wall Limited Edition	350.00	350.00	944	
0244	George Byrne, White Palm Limited Edition	1,000.00	1,000.00	904	
0245	Yamaha GH1 Disklavier Baby Grand Piano	4,750.00	4,750.00	946	
0246	Muhammad Ali vs Cleveland Williams, 1966	2,250.00	2,250.00	940	
0247	Jaguar Framed Print	250.00	250.00	904	
0248	Jack Nicholson Framed Print	45.00	45.00	948	Buyer did not pickup; Remaining at Warehouse
0249	Framed Motivational Print	45.00	45.00	904	
0250	Happy Dog Photo on Canvas	5.00	5.00	928	
0251	Never Give Up Print attributed to Mr. Brainwash	550.00	550.00	904	
0252	Life Fitness Platinum Club Series Treadmill	450.00	450.00	904	
0253	HP Color Laser Jet Pro Model MFP M 476DW	45.00	45.00	917	
0254	Grey Leather Coffee Table w/ Wood Tray	40.00	40.00	910	
0255	David Yarrow Limited Edition, "Genesis"	8,500.00	8,500.00	904	
0256	Monkey Print	90.00	90.00	928	
0257	Monkey Print	10.00	10.00	904	
0258	Gold Color Decorative End Table	50.00	50.00	910	
0260	Tom Ford Black Tuxedo Jacket and Pants	425.00	425.00	904	
0261	Tom Ford Tuxedo Jacket w/ Pattern	300.00	300.00	950	
0262	Tom Ford Tuxedo Jacket	275.00	275.00	915	
0263	Tom Ford Tuxedo Jacket and Pants	650.00	650.00	953	
0264	Designer Jeans and Button Up Shirts, Qty: 29 pcs	600.00	600.00	904	
0265	Miscellaneous Suits, Jackets, Tuxedo, Ties; Qty: 13 pcs	125.00	125.00	904	
0266	Black Metal, Brass & Marble Base Desk/Table Lamp	275.00	275.00	919	
0267	Large Format Painting, Michael (Michi) Lukas, 2014	1,900.00	1,900.00	910	
0268	Miscellaneous Decorative Items	350.00	350.00	919	
0269	Various Book Collections	0.00	-		Unsold; Remaining at Warehouse
0270	Faux Snakeskin Backgammon set	45.00	45.00	939	
0271	Signed Boxing Glove in Case	500.00	500.00	956	
0272	Wood Sculptures, Qty: 2	70.00	70.00	938	
0273	CDs for Piano included with Lot #245	0.00	-		
0274	Antique Brass & Black Light Tripod w/ Shades, Qty: 2	350.00	350.00	932	
0275	Alabaster & Brass Lamps w/ Shades, Qty: 2	600.00	600.00	919	
0276	Brass & Acrylic Pedestal Martini Side Table	275.00	275.00	905	
0277	Miscellaneous DVDs; Qty: Approx. 30	1.00	1.00	919	
0278	Coffee Table Book - John Michael Basquiat	80.00	80.00	959	
0279	Assorted Hardback Books; Qty: 6	175.00	175.00	901	
0280	Coffee Table Book - The Art of Flying, Assouline	150.00	150.00	959	
0281	Coffee Table Book - Dior 1947-1957, Assouline	70.00	70.00	959	
0282	Hexagon Tables; Qty: 3	275.00	275.00	910	
0283	Assorted Coffee Table Books by Assouline; Qty: 5	200.00	200.00	901	
0284	Assorted Coffee Table Books by Assouline; Qty: 7	125.00	125.00	959	
0285	Assorted Coffee Table Books; Qty: 8	125.00	125.00	904	
0286	Rug, Diamond Pattern, The Rug Company	550.00	550.00	905	
0287	Rug, Grey Geometric Shape	375.00	375.00	904	
0288	Rug, Blue/Black/Cream Wave Pattern	200.00	200.00	905	
0289	Rug, Cream Diagonal Lines, Ben Soleimani Restoration Hardware	200.00	200.00	919	
0290	Cream Rug	10.00	10.00	919	
0291	Tim Gossling Empire Runner, The Rug Company	1,200.00	1,200.00	904	
0292	Rug, Cream Color, Possibly Genuine Sheepskin	600.00	600.00	919	
0293	Black / White Hand Knotted Rug, Marc Phillips	3,000.00	3,000.00	904	
0294	Dedon Tibbo 3-Seater Sofa, Cream Cushions w/ Pillows	1,600.00	1,600.00	905	
0295	Dedon Tibbo Lounge Chair XL, Cream Cushions w/ Pillows	800.00	800.00	964	
0296	Grey Tweed Sectional w/ Built-In Wood Surfaces, Plus Chair & Ottoman	750.00	350.00	910	Buyer refund based on excessive damage not visible in photos; Resold; Chair & Ottoman Remain at Warehouse
0298	9' Rustic Wood Dining Table	180.00	180.00	928	
0299	6' Section of Black Heavy Duty Racking	90.00	60.00	966	Price adjusted post sale for inaccurate description as item was not assembled in the warehouse
0300	Brownstone Furniture King Wood 4 Post	150.00	150.00	954	
0301	King Bed Fabric Frame and Headboard	300.00	300.00	962	
0302	4 Post King Bed	25.00	25.00	943	
Total Collected Sales			\$83,131.00		



**LABOR/CONSULTANT REPORT**

	Dates	# Days	Rate	Total	
<b>SETUP</b>					
Steve G	6/20 - 6/23 - onsite catalog/photos	3.5	300.00	1,050.00	
Kelsi T	6/24 - 7/XX - offsite photo prep and item research	3	150.00	450.00	
					<b>1,500.00</b>
<b>INSPECTION</b>					
	N/A				-
<b>CHECKOUT</b>					
Steve G	8/15 - 8/19 - onsite management	5	300.00	1,500.00	
Kelsi T	8/9 - 8/12 - offsite collections	4	150.00	600.00	
					<b>2,100.00</b>
<b>MARKETING</b>					
Kelsi T	Social Media, Guerilla Marketing Posting, Management	4	150.00	600.00	<b>600.00</b>



Account:  
**ThreeSixty Asset Advisors (360Bid)**  
3075 E Thousand Oaks Blvd  
Westlake Village United States

## Invoice/Receipt

**Credit Card: XXXX-XXXX-XXXX-2023**

**Invoice Number: 104616**

**Reference Number: p1\_txn\_62cfa42b7b424ce27b9e256**

[Online Account](#)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/14/22	Listing Fee	650.00
	<b>Total:</b>	<b>650.00</b>
	<b>Amount Due:</b>	<b>0.00</b>

Non Refundable- Please Refer to the [Terms and Conditions](#)

# liveauctioneers

Bill To:  
**ThreeSixty Asset Advisors (360Bid)**  
3075 E Thousand Oaks Blvd  
Westlake Village United States 91362

Accounting Contact:  
**Jeff Tanenbaum**  
jeff@360assetadvisors.com  
(818) 326-4909

## Invoice

[Online Account](#)

Invoice #:LA-AH129870  
Terms: Net 30  
Date:9/1/22

**Previous Balance: \$-589.50**  
**Payment Received \$-2410.50**  
**Total Balance Forward: \$-3000.00**

8/2/22 Homepage Banner 2 **\$1500.00**  
8/2/2022

8/2/22 Saved Alert Ad **\$1500.00**  
8/4/2022

8/31/22 Catalog #254954 **\$2352.75**  
Auction date 8/9/22. Adjusted total sold online \$85,126 X 5% =  
\$4,256.30 collected via Payments \$34,626 X 5% = \$1,903.55

**Total Current Charges: \$5352.75**

**Total Balance Due (Past + New): \$2352.75**

PAY NOW

### Please note temporary remittance address

US & Euro Clients:	Checks Payable to:	Live Auctioneers, LLC
	Remittance Address:	Live Auctioneers, LLC C/O Mark Lichter 9740 62nd Drive, #4J Rego Park, NY 11374

Thank you in advance for prompt payment. We look forward to working on your next sale.  
Billing Inquiries: 212-947-4427 or [bills@liveauctioneers.com](mailto:bills@liveauctioneers.com)

**Billable**

**Non Billable**



## Final Details for Order #114-3770847-4238636

[Print this page for your records.](#)

**Order Placed:** June 17, 2022

**Amazon.com order number:** 114-3770847-4238636

**Order Total: \$293.06**

### Shipped on June 18, 2022

#### Items Ordered

1 of: *RALENO Softbox Photography Lighting Kit 20"X28" Photography Continuous Lighting System Photo Studio Equipment with 2pcs E27 Socket 5500K Bulb Photo Model Portraits Shooting Box*

Sold by: skincuan ([seller profile](#))

Condition: New

#### Price

\$75.67

#### Shipping Address:

Steve Gould  
23406 SCHOOLCRAFT ST  
WEST HILLS, CA 91307-2419  
United States

#### Shipping Speed:

FREE Prime Delivery

### Shipped on June 17, 2022

#### Items Ordered

1 of: *50 Ft Outdoor Extension Cord, Lighted with 3 Electrical Power Outlets - 12/3 SJTW Heavy Duty Black Cable with 3 Prong Grounded Plug for Safety, 15 AMP*

Sold by: Ubiquitty ([seller profile](#)) | Product question? [Ask Seller](#)

Condition: New

#### Price

\$76.99

#### Shipping Address:

Steve Gould  
23406 SCHOOLCRAFT ST  
WEST HILLS, CA 91307-2419  
United States

#### Shipping Speed:

FREE Prime Delivery

### Shipped on June 17, 2022

#### Items Ordered

1 of: *EMART Photo Video Studio 10Ft Adjustable Background Stand Backdrop Support*

#### Price

\$54.99

System Kit with Carry Bag

#4134

Sold by: EMARTUS ([seller profile](#)) | Product question? [Ask Seller](#)

Condition: New

**Shipping Address:**

Steve Gould  
23406 SCHOOLCRAFT ST  
WEST HILLS, CA 91307-2419  
United States

**Shipping Speed:**

FREE Prime Delivery

**Shipped on June 18, 2022**

**Items Ordered**

**Price**

1 of: *Newer 10 x 20FT / 3 x 6M PRO Photo Studio 100% Pure Muslin Collapsible Backdrop Background for Photography, Video and Television (Background ONLY) - WHITE*

\$59.99

Sold by: iphotoxx ([seller profile](#))

Condition: New

**Shipping Address:**

Steve Gould  
23406 SCHOOLCRAFT ST  
WEST HILLS, CA 91307-2419  
United States

**Shipping Speed:**

FREE Prime Delivery

**Payment information**

**Payment Method:**

American Express | Last digits: 1009

Item(s) Subtotal: \$267.64

Shipping & Handling: \$0.00

-----

Total before tax: \$267.64

Estimated tax to be collected: \$25.42

-----

**Grand Total: \$293.06**

**Billing address**

Jeffrey J Tanenbaum  
29433 GRAYHAWK DR  
EVERGREEN, CO 80439-6561  
United States

**Credit Card transactions**

AmericanExpress ending in 1009: June 18, 2022: \$149.99

AmericanExpress ending in 1009: June 18, 2022: \$143.07

To view the status of your order, return to [Order Summary](#).

# SEC v. Zachary Horwitz Settlement Report

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Bidding Site Traffic / Stats

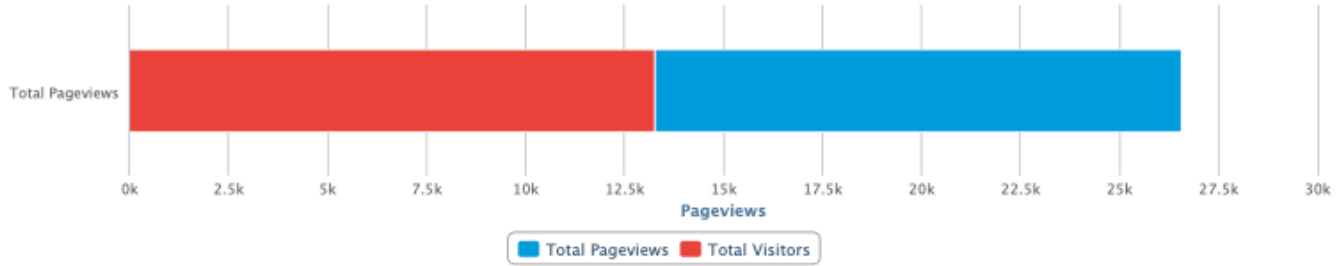
Marketing Plan

Email Blast

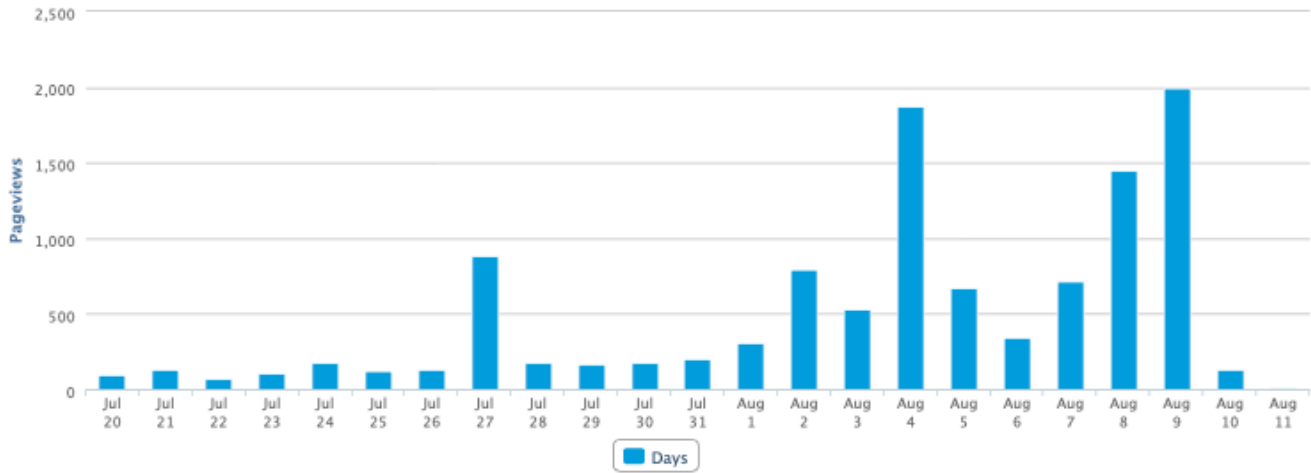
Live Auctioneers Ads / Stats

MARKETING

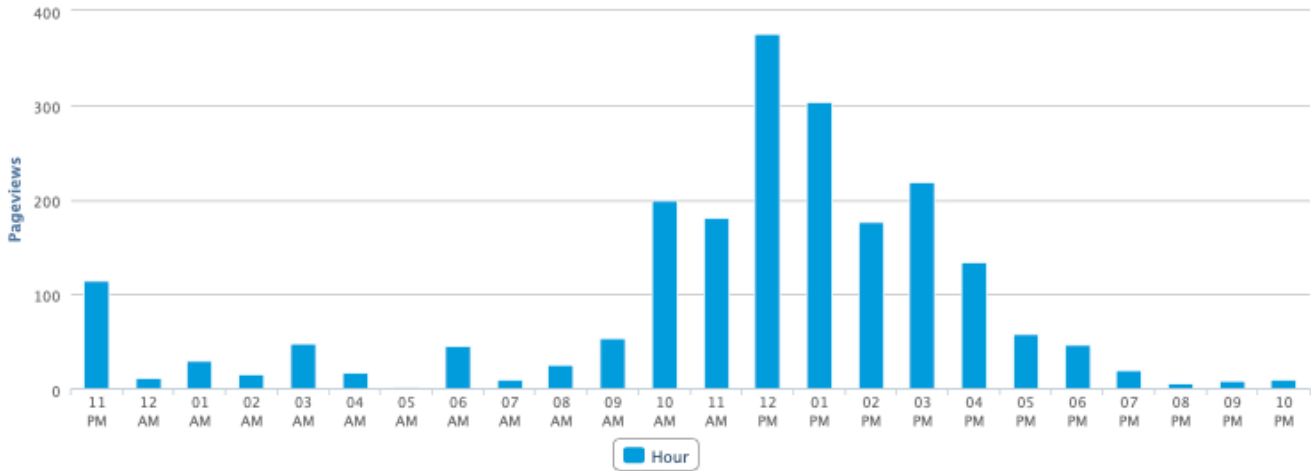
Visitors and Pageviews



Daily Pageviews



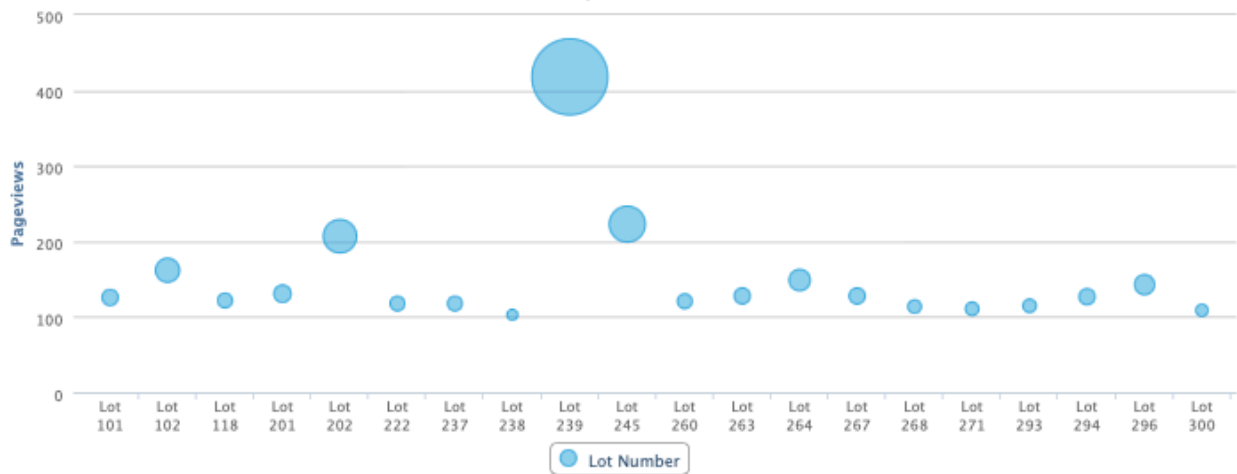
Hourly Pageviews



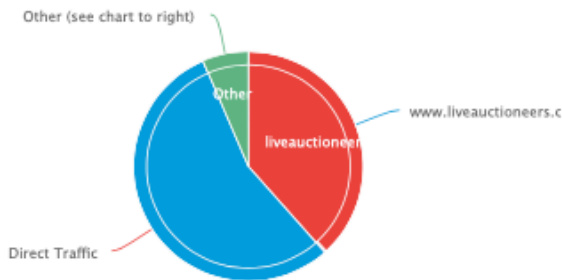
### Bidders Map

Signed Up Bidders	
Country	Registrations
United States	239
Canada	3
Germany	2
China	2
France	2
Mexico	1
Sweden	1
<b>Total Bidders</b>	<b>250</b>

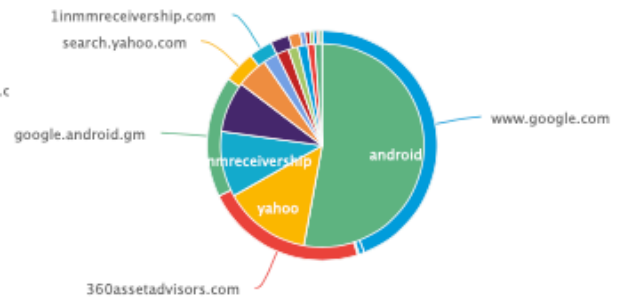
### Top 20 Lots



### Referring URLs (All)



### Referring URLs (Other)



Guerilla Marketing Campaign					
Description	Start/Run Dates	Done	Geography	Cost	Budget
<b>CLASSIFIED ADS</b>					
<i>Offer Up Free Ad</i>	<i>July 11th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Craigslist Free Ad</i>	<i>July 11th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Facebook Marketplace</i>	<i>July 11th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<b>AUCTION LISTING SERVICES</b>					
<i>GoToAuction</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Estate Sale.net</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	\$99/month	\$99.00
<i>Auction Zip</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	\$20 per state listing	\$20.00
<i>Locate Auction</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Liveacutioneers</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$3,000.00
<i>Auction Guide</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Auction Guy</i>	<i>July 15th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<b>SOCIAL MEDIA</b>					
<i>Linked in Ad</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Facebook</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	\$300/ per post	\$150.00
<i>Instagram postings</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Facebook Page</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<b>INTERNET SEARCH</b>					
<i>Phone /Email</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<i>Newsgroups/Industry Posts</i>	<i>July 15-28th</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<b>EMAIL</b>					
<i>HTML Blast - 360 List</i>	<i>Aug 1</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$110.00
<i>HTML Blast - Tranzon List</i>	<i>Aug 1</i>	<input checked="" type="checkbox"/>	CA	No Cost	\$0.00
<b>TELEMARKETING</b>					
<i>Art</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<i>Instruments</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<i>Home Decor</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<i>Home Furniture/ Outdoor Furniture</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<i>Electronics</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<i>Exercise Equipment</i>	<i>July 15-28th</i>	<input type="checkbox"/>	CA	No Cost	\$0.00
<b>Guerilla Marketing Total</b>					<b>\$ 3,379.00</b>

**Live Webcast Auction**  
**Beverlywood Estate Furniture, Furnishings & Art**  
**Auction Closes: Tuesday, August 9th**



*125 LOTS OF FURNITURE,  
FURNISHINGS, ART,  
MEMORABILIA, FITNESS  
EQUIPMENT, MUSICAL  
INSTRUMENTS AND  
MORE!*

**Item Pickup: Chatsworth and Sylmar**  
**Pickup Dates: August 15th - 19th**

*View Catalogue & Bid*



*No Preview offered for this Sale*  
*No Preview offered for this Sale*

# View Items and Bid: [www.360Bid.sale](http://www.360Bid.sale)

[View Catalogue & Bid](#)



888.345.SOLD  
360assetadvisors.com

In Cooperation with...



949.727.9011  
tranzon.com





AUG 04, 2022

# Search Alert Ad - Beverlywood Estate Furnishings & Art

## Inbox Engagement

DELIVERED <sup>i</sup>	UNIQUE OPENS <sup>i</sup>	OPEN RATE <sup>i</sup>	TOTAL CLICKS <sup>i</sup>	PAGEVIEWS <sup>i</sup>
713.7K	304.2K	42.62%	678	1.9K


## Conversions Driven

REGISTRATIONS <sup>i</sup>	NEW FOLLOWERS <sup>i</sup>	BIDS <sup>i</sup>	WINNING BIDDERS <sup>i</sup>	SALES DRIVEN <sup>i</sup>	LIFT IN HAMMER <sup>i</sup>
49	35	371	13	\$39.2K	\$57.8K

## Email Clicks

LINK CLICKS

**Featured**



**Beverlywood Estate Furnishings & Art**

**ThreeSixty Asset Advisors (360Bid)**  
Aug 09, 2022 12:00 PM MDT

[EXPLORE](#)

AUG 02, 2022 9:00 AM MDT

# Small Ad Unit

## Inbox Engagement

DELIVERED <sup>i</sup>	UNIQUE OPENS <sup>i</sup>	OPEN RATE <sup>i</sup>	TOTAL CLICKS <sup>i</sup>	PAGEVIEWS <sup>i</sup>
370.1K	220.4K	59.55%	463	944

## Conversions Driven

REGISTRATIONS <sup>i</sup>	NEW FOLLOWERS <sup>i</sup>	BIDS <sup>i</sup>	WINNING BIDDERS <sup>i</sup>	SALES DRIVEN <sup>i</sup>	LIFT IN HAMMER <sup>i</sup>
29	16	63	4	\$1.1K	\$1.4K


## Email Clicks

LINK	CLICKS
<a href="https://www.liveauctioneers.com/catalog/254954_beverlywood-estate-furnishings-and-art/">https://www.liveauctioneers.com/catalog/254954_beverlywood-estate-furnishings-and-art/</a>	463 (100%)

Having trouble viewing this email? [Click here to view a PDF](#)


**live**auctioneers

### Featured Auctions




**Dog Days Sale of Modern & Contemporary Art**  
 Class Oldenburg

[EXPLORE THE FULL CATALOG](#)




**Platinum Memorabilia Collection**

[EXPLORE THE FULL CATALOG](#)



**Luxury Jewelry, Handbags, Watches & Coins**

[EXPLORE THE FULL CATALOG](#)



**Southern Pottery & Folk Art Auction**

[EXPLORE](#) [2.00](#)

AUG 02, 2022

# Homepage Feature Ad - Beverlywood Estate Furnishings & Art

## Engagement

TOTAL IMPRESSIONS ⓘ	UNIQUE IMPRESSIONS ⓘ	TOTAL CLICKS ⓘ	UNIQUE CLICKS ⓘ	PA
48.1K	17.2K	631	467	

## Conversions Driven

REGISTRATIONS ⓘ	NEW FOLLOWERS ⓘ	BIDS ⓘ	WINNING BIDDERS ⓘ	SALES DRIVEN ⓘ	LIFETIME HAT
72	37	219	14	\$20.2K	\$2

# SEC v. Zachary Horwitz Settlement Report

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Agent Services Agreement

ENGAGEMENT



This Agreement is entered into effective this 7th day of June, 2022, between Michele Vives, Receiver in the matter of Zachary Horwitz ("Seller") and ThreeSixty Asset Advisors, LLC and WFS, Inc. dba Tranzon Asset Strategies (collectively, "Agent"), each a "Party" and collectively the "Parties".

**Section 1. Purpose of Agreement.** Seller hereby retains Agent to act as its sole and exclusive agent to sell the home furniture, furnishings, art, musical instruments, sports equipment, electronics and related personal property owned by Zachary Horwitz under its Court Ordered Receivership ("the Matter"), including but not limited to those items listed on the attached Exhibit 'A', (the "Assets") at one or more publicly marketed sales ("Sale"). Agent shall conduct the Sale in a manner intended to maximize recovery given the expedited time frame necessary to vacate the Premises, and utilizing the methods that Agent deems, in its professional judgment, to be appropriate and in the best interest of Seller. Agent hereby agrees to use its professional skill, knowledge, and experience to the best advantage of both Parties but makes no representations or warranties regarding the outcome of the Sale, except to the extent as may be provided for in this Agreement.

**Section 2. Location of Assets.** The Assets are located at the following site(s), collectively referred to as the "Premises":

Ben Hur Moving & Storage - 8929 Oso Ave, Chatsworth, CA ("Premises 1"), and

Sylmar Storage - 12361 Foothill Blvd, Sylmar, CA ("Premises 2")

**Section 3. Date and Time of Sale.** Agent shall schedule the Sale(s) date to occur approx. 25-30 days from execution of this Agreement ("Sale Date(s)"), with the following caveats and conditions: i) timing requires that access to the storage facility and storage facility support can be arranged to begin on the Monday following agreement execution, and ii) due to conflicts, the sale date cannot occur the weeks of June 18 or June 25. Removal of the Assets shall occur over a period of 5-7 days beginning the week after the Sale Date ("Removal Period").

**Section 4. Sale Process.**

- a. Agent shall be authorized to promote the Sale of the Assets immediately upon execution of this Agreement, and shall be authorized to reference the Matter in all advertising without further consideration;
- b. Agent shall provide staff necessary to photograph and catalog the Assets for Sale;
- c. Seller shall arrange for and fund staffing at each storage facility to: i) remove and unwrap each item from its storage vaults, and place it in an area to be photographed, cataloged and tagged, ii) rewrap each item and notate atop its wrapping the associated lot number assigned by Agent, and iii) return the item to its storage vault, notating the lot numbers placed within each vault.
- d. Agent shall have the authority to establish appropriate terms of sale consistent with Agent's best practices for Sales of similar nature;



- e. Agent shall have the authority to sell the Assets in whole or in part at live, online and/or sealed bid auction(s) and/or thru private sale(s) to the highest and best bidder;
- f. The sale shall be without reserve;
- g. Agent shall be authorized to accept, as Seller's agent, cash, cashiers' checks, wire transfer, guaranteed checks or credit card (at Seller's risk) as payment for the Assets sold;
- h. Agent shall be responsible to collect, report, and remit sales tax collected during the Sale(s);
- i. Upon full payment for the Assets by purchaser Seller hereby authorizes Agent to execute on its behalf, all bills of sale, receipts and other documents necessary to transfer title to the Assets as well as to provide Seller's federal employer identification number to purchasers, their agents, customs officials or similar parties for the limited purpose of completing a Shipper's Export Declaration form or any documentation reasonably necessary to facilitate the respective purchaser's export of the Assets;
- j. Agent shall provide staff to coordinate the removal process;
- k. Seller shall arrange for and fund staffing at each storage facility to: i) remove items from the storage vaults for purchasers as they arrive to pickup their items, ii) obtain a sign-off from each buyer per Agent's instructions for each item removed.
- l. Agent shall not be responsible for any purchaser that fails to live up to its obligation to complete a purchase of any of the Assets.

**Section 5. Compensation.** The following shall define Agent's fees ("Compensation"):

- a. Agent and Seller agree to the following commission: 5% of Sale Proceeds.
- b. Agent shall charge a Buyers' Premium on all Sales at a rate of 25%. The Buyer's Premium will be added to each buyer's invoice and paid directly to Agent by buyers. The Buyer's Premium shall not be considered part of the sale proceeds or property of the Seller, but rather as Agent's Compensation.

**Section 6. Costs.** Agent shall be entitled to reimbursement for sale related expenses incurred by Agent in preparing for and conducting the sale, including labor, marketing, supplies and related costs ("Costs"), estimated at \$7,000. All Costs shall be documented in Agent's final settlement package provided to Seller. The following expenses have not been included in the Costs and are not deemed a responsibility of Agent: occupancy costs, personal property insurance, costs of storage facility personnel, removal of debris and cleanup of the Premises.

**Section 7. Proceeds Distribution.** Agent is authorized to deduct Compensation, Costs, Sales Tax and all other funds authorized by this Agreement from the proceeds of the Sale(s) and deposit the remaining proceeds of the Sale(s) ("Net Income") into Agent's segregated trust account. Within 21 days of the Removal Period, Agent shall provide Seller



with an accounting of the Sale income and expenses along with payment of the Net Income due Seller. All funds due to Agent under the terms of this Agreement shall be paid to Agent before any payment in satisfaction of any security interest, lien, or encumbrance against the Assets or the proceeds thereof.

**Section 8. Taxes.** Agent shall be solely responsible for the collection, reporting, and payment of all state and local sales taxes collected.

**Section 9. Insurance.**

- a. Personal Property. Until such time as title to and possession of any Asset is delivered to each sale purchaser, Seller shall obtain and thereafter maintain full fire, vandalism, burglary, theft and liability insurance on the Assets in an amount not less than the full insurable value of the Assets and shall name Agent as an additional insured. In the event of a loss, Agent shall be paid from any claim for funds due under the terms of this Agreement.
- b. Liability. Agent shall provide Seller with proof of liability insurance with limits of \$1,000,000 per occurrence, naming Seller as an additional insured.

**Section 10. Title to the Assets.** Seller shall be responsible to file such notices and/or comply with such legal processes, as may be required to ensure that Agent shall have the right to convey all Assets to purchasers free and clear of any liens, judgments, or encumbrances whatsoever. Seller shall be responsible to disclose any UCC-1 filings or leases, which exist that encumber the Assets subject to this Agreement. If applicable, Seller shall provide written documentation to Agent that authorizes the terms of this Agreement for any Assets secured by a UCC-1 financing statement or a lease Agreement. All sales of the Assets shall be made by Agent as agent in fact for Seller. Title to the Assets shall remain with the Seller throughout the Sale Term.

**Section 11. Asset Condition.** The Assets are being sold, "AS IS, WHERE IS, AND WITH ALL FAULTS". Seller and Agent hereby acknowledge and agree that the Parties have no knowledge with respect to, and have no obligation to investigate, the merchantability or fitness for any particular purpose or use of any of the Assets.

**Section 12. Access to Assets.** Throughout the Sale Term, Agent shall have reasonable access to the Assets, allowing it to conduct the Sale and to allow the removal of the Assets from the Premises. Seller shall ensure the storage facility rents are paid for and all arrangements are made as provided for herein to ensure Agent's ability to execute its responsibilities. Following Agent's completion of the Sale, it shall endeavor to leave the Premises in a clean and orderly condition. However, under no circumstances shall Agent be responsible for i) removal of unsold items, ii) removal of items abandoned by buyers, iii) trash and debris resulting from the removal process, or iv) hazardous materials. As a term of sale between Agent and its purchasers, Agent obligates its purchasers to remove all of their purchased items and leave the Premises clean of all trash and debris resulting from their efforts.

**Section 13. Removal of Sensitive Information.** Agent shall not be responsible for the proper retrieval, storage, removal and/or destruction of any personal or sensitive materials ("PII") which may be located on the Premises.



**Section 14. Hazardous Materials.** Agent has no obligation whatsoever to purchase, sell, make, store, handle, treat, dispose, generate, transport or remove any HAZARDOUS SUBSTANCES that may be located at the Premises or otherwise associated with the Assets. Agent shall have no liability to any party for any environmental action brought (i) because the Assets were involved in, or are somehow related to, the storage, handling, treatment, disposition, generation, or transportation of HAZARDOUS SUBSTANCES or (ii) in connection with any remedial actions associated with the Assets or the Premises.

**Section 15. Seller's Obligations.** Seller shall seek to facilitate the following, where applicable, in such timeframes as necessary to support the time sensitive nature of the Sale: (i) executed Agreement, (ii) access to the storage facilities, and (iii) storage facility staffing support as defined herein.

**Section 16. Asset Cancellation.** Seller agrees that it shall not remove any Asset from the Sale. In the event Agent is unable to fulfill delivery of a sold Asset to a Buyer by no fault of Agent, Agent shall have been deemed to have fulfilled its responsibilities of this Agreement and shall, therefore, be entitled to an amount equal to its compensation on the sold Asset.

**Section 17. Representations of Agent.** Agent represents and warrants to Seller that:

- a. The person executing this Agreement on behalf of Agent is authorized to do so.
- b. The terms of this Agreement are binding upon and enforceable against Agent.

**Section 18. Indemnifications by Agent.** Agent hereby indemnifies, defends and agrees to hold harmless the Seller and the Seller's officers, agents and employees from and against any and all claims, demands, liabilities, judgments, damages, settlements, costs and expenses (including but not limited to court costs and attorneys fees) that may be sustained or incurred by the Seller as a result of Agent's material breach of or failure to comply with any of its agreements, covenants, representations or warranties contained in this Agreement.

**Section 19. Representations of Seller.** Seller represents and warrants to Agent that:

- a. The person executing this Agreement on behalf of the Seller is authorized to do so.
- b. The terms of this Agreement are binding upon and enforceable against Seller.
- c. Seller now holds, and at the time of sale shall hold, good and marketable title to the Assets listed in Exhibit A-1.

**Section 20. Indemnifications by The Seller.** Seller hereby indemnifies, defends and agrees to hold harmless Agent and Agent's officers, agents and employees from and against any and all claims, demands, liabilities, judgments, damages, settlements, costs and expenses (including but not limited to court costs and attorneys fees) that may be sustained or incurred by Agent as a result of (i) Seller's material breach of or failure to comply with any of its agreements, covenants, representations or warranties contained in





this Agreement, (ii) the environmental condition of the Assets or the real property on which the Premises is located, and/or any asserted damage, if any, to adjacent land owners, all as now or may at any time hereafter be in effect; (iii) negligent or intentional acts or omissions of Seller or its agents, employees, representatives and principals in connection with the Sale; and/or (iv) liens, claims, interests and encumbrances asserted against the Assets.

**Section 21. Limitation of Liability.** Notwithstanding any of the terms of this Agreement to the contrary, Agent's maximum liability for (i) any breach of covenants, agreements and/or indemnifications set forth herein, and (ii) any and all damages of any type or nature whatsoever, whether in contract, tort or otherwise, that may be sustained by the Seller or any other person or entity that arises from or is otherwise related to this Agreement or the Sale shall be limited to the aggregate amounts actually received by Agent as compensation under this Agreement.

**Section 22. Force Majeure.** Notwithstanding any of the terms of this Agreement to the contrary, Agent shall not be deemed in default with respect to the performance of any of the terms, covenants and conditions of this Agreement and the Removal Date shall be extended accordingly, if Agent (i) is unable to conduct the Auction, (ii) determines that the Auction should be postponed, or (iii) otherwise is unable to fulfill its obligations hereunder due to or because of any: (a) strike or lockout; (b) civil commotion, war-like operation, invasion, rebellion, terrorist act, hostilities, military or usurped power, sabotage, or acts of governmental; (c) flu, epidemic, serious illness or plagues, disease, emergency or outbreak; (d) widespread power failure or internet disruption; or (e) hurricane, tornado, flood, mudslide, fire, act of God, or any other cause that is beyond the control of Agent (each, a "Force Majeure Event").

**Section 23. Covid-19.** Although the Parties have full knowledge of the existing conditions throughout country, including laws or regulations concerning the outbreak of the COVID-19 virus on the Effective Date, because such national and worldwide laws and responses are continuously developing in unpredictable ways, such knowledge shall in no way limit Agent's contractual right to rely upon the terms of Section 22, if performance of its obligations under this Agreement is or becomes impossible or impracticable as a result of any currently known and/or unforeseen circumstances related to the COVID-19 virus pandemic. Therefore, Agent shall be entitled to rely upon the relief set forth in Section 22 in the event that it determines that it is unable to perform, or must delay the performance of, any of its obligations under this Agreement due to, or as a direct or indirect consequence of, any occurrences relating to, or arising from, the COVID-19 virus pandemic, which may include, but are not limited to: (a) restrictions or regulations imposed by governmental entities or similar regulatory or authoritative agencies on any aspect of private or public life, including, without limitation, travel and business operations, which impact Agent's ability to perform its obligations hereunder; (b) cessation of services by any providers on whose services Agent relies in order to perform its obligations under this Agreement (e.g., internet services, transportation services, etc.); and/or (c) self-imposed corporate policies implemented in response to such laws or public health policy recommendations issued for the purpose of safeguarding and protecting the health and/or safety of the general public and/or Agent's personnel, employees contractors, agents, or similar persons, whose services Agent requires to perform its obligations under this Agreement; any such occurrence shall be considered a "Force Majeure Event" for purposes of this Section.



**Section 24. Final Agreement.** This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations and understandings and can only be modified by a writing signed by Seller and Agent.

**Section 25. Execution in Counterparts.** This Agreement may be executed in several counterparts, each of which when so executed shall be deemed to be an original and such counterparts, together, shall constitute one and the same instrument. Delivery by facsimile or email of this Agreement or an executed counterpart hereof shall be deemed a good and valid execution and delivery hereof or thereof.

**Section 26. Partial Invalidity.** In the event any term or provision contained within this Agreement shall be deemed illegal or unenforceable, then such offending term or provision shall be considered deleted from this Agreement and the remaining terms shall continue to be in full force and effect.

**Section 27. Technology Disclaimer.** Agent does not warrant that the functions, features or content contained in Agent's website (including any third party software, products or other materials used in connection with such website) or any third party website used by Agent, will be timely, secure, uninterrupted or error-free, or that defects will be corrected.

**Section 28. Notices.** Any notice or other communication under this Agreement shall be in writing and may be delivered personally, sent by facsimile or by prepaid registered or certified mail, or by electronic mail, addressed as follows:

If to the Seller:

**Michele Vives, Court Appointed Receiver**

C/O Douglas Wilson Companies  
1620 Fifth Ave, Suite 400  
San Diego, CA 92101  
Telephone: 619-906-4376  
Email: [mvives@douglaswilson.com](mailto:mvives@douglaswilson.com)

If to Agent:

**ThreeSixty Asset Advisors, LLC**

3075 E. Thousand Oaks Blvd,  
Westlake, California 91362  
Attention: Jeffrey J Tanenbaum  
Telephone: (805) 496-8087 ext. 117  
Email: [jeff@360assetadvisors.com](mailto:jeff@360assetadvisors.com)

WFS, Inc. dba Tranzon Asset Strategies  
9891 Irvine Center Drive, Suite 200  
Irvine, CA 92618  
Telephone: (949) 727-9011  
Email: [mwalters@tranzon.com](mailto:mwalters@tranzon.com)



**Section 29. Agency Relationship.** Nothing contained hereof shall be deemed to create any relationship between Agent and Seller other than an agency relationship. It is stipulated that the parties are not partners or joint venturers.

**Section 30. Jurisdiction.** Any dispute arising under or in connection with this Agreement or related to any matter, which is the subject of this Agreement shall be subject to the exclusive jurisdiction and venue of the Court that appointed the Receiver in the United State District Court, Central District of California, and shall be interpreted under and in accordance with the laws of the State of California. To facilitate judicial resolution and save the parties time and expense, any right to trial by jury is hereby waived by the parties. The Agent and Seller further agree that the prevailing party shall be entitled to attorney's fees in any litigation over this agreement.

**Section 31. Additional Provisions.** None.

In witness thereof, the Parties hereto have executed this Agreement on this 8th day of June, 2022.

Seller:

Agent:

SELLER

THREESIXTY ASSET ADVISORS, LLC

By: Michele Vives - Court  
Appointed Receiver  
Date: 6/8/2022

By: \_\_\_\_\_  
Date:

Agent:

WFS, INC. dba Tranzon Asset Strategies

\_\_\_\_\_

By: \_\_\_\_\_  
Date:



EXHIBIT 'A'

Asset Schedule

The Assets Include, but are not Limited to:

CHATSWORTH STORAGE FACILITY

Gray leather & wood Matthew Hilton dining chairs x 10  
Janus et Cie Rattan bar height chairs x 4  
Brass & Reptile skin wrapped console table  
Guitar - Breedlove stage concert stain E MH limited  
Corner Sofa Section (part of Sectional inside warehouse)  
5 boxes - decorative items  
12' x 7' Handmade Rug - The Rug Company  
Box - coffee table books (The Art of Flying, Dior by Avedon, Skin Damien Dufresne, and others)  
Black & Brass Table Lamps x 2  
Gray leather and wood bar stools x 4  
Iron Frame Cream/Gray Upholstered Chair  
Cream/Gray with Brass Leg Club Chairs  
Blue swivel club chairs x 4  
Box - decor accessories - wood sculpture  
Box - CDs  
Gray zig zag upholstered round ottoman  
Black leather high back desk chair  
Upholstered Recliner, Zhejiang Morris Fashion Home Co., Ltd Wny2280-92  
Life Fitness Row GX Trainer (Model# ger-alllx-101 class sc)  
Life Fitness FlexDeck platinum club series treadmill  
Peloton Bike w/ PLTN-RBiV1 Display  
Black/White speckle club chair x 2 (not photographed)  
Reptile skin wrapped hexagonal tables x 3  
Dedon Mbrace rocking chair  
Leather & brass accent table  
G. Byrne, Pink Wall Limited Edition Signed Photograph  
G. Byrne, White Palm Limited Edition Signed Photograph  
Tom Ford tuxedo jackets x 2  
Brass frame & wood top console tables x 2  
Douglas Kirkland, Brigitte Bardot Mexico 1967 - 24" x 24"



6' black cowhide bench - iron base  
77" LG OLED TV  
DUX Padded platform  
Restoration Hardware 7' antiqued mirror x 2  
Cream leather & brass night stand x 2  
Wood & brass secretary desk  
Mattress  
Wood head board  
King mattress & 2 piece box spring  
Wood Bed frame  
Brass table lamps x 2  
Box of pillows  
Mitchell Gold ottomans (part of sectional inside warehouse)  
Cashmere wood & leather chair  
Linen upholstered rolling desk chair  
White baby changing dresser  
Signed boxing glove  
Box of Books  
Box of designer jeans & Tom ford tuxedos  
Brass table lamps x 2  
Cream leather & brass dressers x 2  
Golf Club Set - Slazenger bag - Taylormade r540 woods, Calloway x20 irons  
Section of black 6' heavy duty racking  
3' x ?' Handmade Rugs - The Rug Company x 2  
10' x ?' Handmade Rugs - The Rug Company x 2  
Golf Clubs - Calloway Epic Irons & Woods  
Billard Table - AAA Billiards of Beverly Hills  
  
Muhammad Ali vs. Cleveland Williams, Houston Astrodome 1966 photo - limited  
edition 269/350 - Neil Leifer  
Jack Nicholson Photo  
Red letters print  
Jaguar photo  
David Yarrow Photo, Genesis 7 of 12, signed  
Brass end table/night stands x 2  
Cream & blonde wood chair (matches sofa inside warehouse)  
Grey leather coffee table with wood tray  
White kids room desk



Traeger Wood Pellet Grill

Tool box & tools

Bed frame (part of 4 poster bed)

Large ottoman

10' x ? Rug

Rattan round glass top table

Mr. Brainwash - Einstein, Chaplin, Love is the Answer - Signed Painting

Mr. Brainwash Never Give Up Print 4/100 - signed on back

Dog photo on canvas

Monkey prints x2

Sofa frame (matching - cushions & ottoman outside)

7' dining table top (legs outside)

Wood & Upholstered Sectional Sofa

Upholstered Sectional Sofa

Large Format Painting on Fabric, Michael (last name unrecognizable)

Wood 4-Post Bed Frame

Yamaha Disklavier Baby Grand Piano - Model GH1

#### SYLMAR STORAGE FACILITY

1 12ft. Credenza (TV Table) with 5 storage cabinets

1 Sonos Sound Bar

1 Waterfall Fountain (Metal)

2 Dedon Lounge Chairs (Grey/Beige)

2 Patio side tables (Small, Oval, white tops with wooden legs)

8 outdoor dining chairs (Plastic and Metal Tops)

1 Outdoor Storage Shed (Small)

2 boxes of waterfall rocks

1 50" mirrored console table (Restoration Hardware)

Free Weights (5lbs.-50lbs.)

1 Impex GD 3.1 Workout Bench (Ab)

1 Life fitness G7 machine

5 TV's (2x 44", 2x 60", 80")

1 Boxing Bag "Dummy"

1 Bench Press Workout Bench

1 Outdoor Dedon White Table and 2 aluminum chairs (dark Grey, "Nest" design)


**STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for  
ZACHARY J. HORWITZ; and 1inMM CAPITAL, LLC  
RECEIVERSHIP; CIVIL COURT DOCKET NO. 2:21-CV-02927-CAS  
REPORTING PERIOD from July 1, 2022 through September 30, 2022**

FUND ACCOUNTING (See Instructions):			
	DETAIL	SUBTOTAL	GRAND TOTAL
<b>Line 1</b>	<b>Beginning Balance of the Fund as of July 1, 2022</b>		<b>\$1,688,293</b>
	<i>Increases in Fund Balances:</i>		
<b>Line 2</b>	<b>Business Income (Receipts)</b>		<b>144,365</b>
<b>Line 3</b>	<b>Cash and Securities</b>		<b>0</b>
<b>Line 4</b>	<b>Interest / Dividend Income</b>		<b>0</b>
<b>Line 5</b>	<b>Business Asset Liquidation</b>		<b>0</b>
<b>Line 6</b>	<b>Personal Asset Liquidation</b>		<b>70,373</b>
<b>Line 7</b>	<b>Third-Party Litigation</b>		<b>0</b>
<b>Line 8</b>	<b>Miscellaneous - Other</b>		<b>0</b>
	<b>Total Funds Available (Lines 1-8)</b>		<b>1,903,031</b>
	<i>Decreases in Fund Balance:</i>		
<b>Line 9</b>	<b>Disbursements to Investors</b>		<b>0</b>
<b>Line 10</b>	<b>Disbursements for Receivership Operations</b>		
Line 10a	<i>Disbursements to Receiver or Other Professionals</i>	\$250,625	
Line 10b	<i>Business Asset Expenses</i>	26,798	
Line 10c	<i>Personal Asset Liquidation</i>	16,255	
Line 10d	<i>Investment Expenses</i>	43	
Line 10e	<i>Third-Party Litigation Expenses</i>		
	1. Attorney Fees	\$300,439	
	2. Litigation Expenses	0	
	<i>Total Third-Party Litigation Expenses</i>		
		300,439	
Line 10f	<i>Tax Administrator Fees and Bonds</i>	0	
Line 10g	<i>Federal and State Tax Payments</i>	0	
	<b>Total Disbursements for Receivership Operations</b>		<b>594,160</b>
<b>Line 11</b>	<b>Disbursements for Distribution Expenses Paid by the Fund:</b>		
Line 11a	<i>Distribution Plan Development Expenses:</i>		
	1. Fees:		
	Fund Administrator	0	
	Independent Distribution Consultant (IDC)	0	
	Distribution Agent	0	
	Consultants	0	
	Legal Advisors	0	
	Tax Advisors	0	
	2. Administrative Expenses	0	
	3. Miscellaneous	0	
	<i>Total Plan Development Expenses</i>		0
Line 11b	<i>Distribution Plan Implementation Expenses:</i>		
	1. Fees:		
	Fund Administrator	0	
	Independent Distribution Consultant (IDC)	0	
	Distribution Agent	0	
	Consultants	0	
	Legal Advisors	0	
	Tax Advisors	0	
	2. Administrative Expenses	0	
	3. Investor Identification:		
	Notice/Publishing Approved Plan	0	
	Claimant Identification	0	
	Claims Processing	0	
	Web Site Maintenance / Call Center	0	
	4. Fund Administrator Bond	0	
	5. Miscellaneous	0	
	6. Fair Account for Investor Restitution (FAIR) Reporting Expenses	0	
	<i>Total Plan Implementation Expenses</i>		0
	<b>Total Disbursements for Distribution Expenses Paid by the Fund</b>		<b>0</b>
<b>Line 12</b>	<b>Disbursements to Court / Other:</b>		
Line 12a	<i>Investment Expenses / Court Registry Investment System (DRIS) Fees</i>	0	
Line 12b	<i>Federal Tax Payments</i>	0	
	<b>Total Disbursements to Court / Other</b>		<b>0</b>
	<b>Total Funds Disbursed (Lines 9-12)</b>		<b>594,160</b>
<b>Line 13</b>	<b>Ending Balance of the Fund as of June 30, 2022</b>		<b>\$1,308,871</b>
<b>Line 14</b>	<b>Ending Balance of Fund - Net Assets:</b>		
Line 14a	<i>Cash &amp; Cash Equivalents</i>		<b>\$1,308,871</b>
Line 14b	<i>Investments</i>		<b>0</b>
Line 14c	<i>Other Assets or Uncleared Funds</i>		<b>0</b>
	<b>Total Ending Balance of Fund - Net Assets</b>		<b>\$1,308,871</b>

**STANDARDIZED FUND ACCOUNTING REPORT (CASH BASIS) for  
ZACHARY J. HORWITZ; and 1inMM CAPITAL, LLC  
RECEIVERSHIP; CIVIL COURT DOCKET NO. 2:21-CV-02927-CAS  
REPORTING PERIOD from July 1, 2022 through September 30, 2022**

OTHER SUPPLEMENTAL INFORMATION:			
	DETAIL	SUBTOTAL	GRAND TOTAL
<b>Report of Items NOT to be Paid by the Fund:</b>			
<b>Line 15</b>	<b>Disbursements for Plan Administration Expenses Not Paid by the Fund:</b>		
Line 15a	<i>Plan Development Expenses Not Paid by the Fund</i>		
	1. Fees:		
	Fund Administrator	\$0	
	Independent Distribution Consultant (IDC)	0	
	Distribution Agent	0	
	Consultants	0	
	Legal Advisors	0	
	Tax Advisors	0	
	2. Administrative Expenses	0	
	3. Miscellaneous	0	
	<b>Total Plan Development Expenses Not Paid by the Fund</b>		\$0
Line 15b	<i>Plan Implementation Expenses Not Paid by the Fund</i>		
	1. Fees:		
	Fund Administrator	0	
	Independent Distribution Consultant (IDC)	0	
	Distribution Agent	0	
	Consultants	0	
	Legal Advisors	0	
	Tax Advisors	0	
	2. Administrative Expenses	0	
	3. Investor Identification:		
	Notice/Publishing Approved Plan	0	
	Claimant Identification	0	
	Claims Processing	0	
	Web Site Maintenance / Call Center	0	
	4. Fund Administrator Bond	0	
	5. Miscellaneous	0	
	6. FAIR Reporting Expenses	0	
	<b>Total Plan Implementation Expenses Not Paid by the Fund</b>		0
Line 15c	<i>Tax Administrator Fees &amp; Bonds Not Paid by the Fund</i>		0
	<b>Total Disbursements for Plan Administration Expenses Not Paid by the Fund</b>		\$0
<b>Line 16</b>	<b>Disbursements to Court / Other Not Paid by the Fund:</b>		
Line 16a	<i>Investment Expenses / CRIS Fees</i>	\$0	
Line 16b	<i>Federal Tax Payments</i>	0	
	<b>Total Disbursements to Court / Other Not Paid by the Fund:</b>		\$0
<b>Line 17</b>	<b>DC &amp; State Tax Payments</b>		\$0
<b>Line 18</b>	<b>Number of Claims:</b>		
Line 18a	Number of Claims Received This Reporting Period .....		0
Line 18b	Number of Claims Received Since Inception of Fund .....		0
<b>Line 19</b>	<b>Number of Claimants / Investors:</b>		
Line 18a	Number of Claimants / Investors Paid This Reporting Period .....		0
Line 18b	Number of Claimants / Investors Paid Since Inception of Fund .....		0

Receiver:

By:   
 (signature)  
 Michele A. Vives  
 (printed name)

Date: 11/4/2022