

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA
CASE NO.: 20-CV-81205-RAR**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, *et al.*

Defendants.

**RECEIVER, RYAN K. STUMPHAUZER’S MOTION TO EXPAND THE
RECEIVERSHIP TO INCLUDE PROPERTY LOCATED AT 2413 ROMA DRIVE,
PHILADELPHIA, PA 19145, A 2016 CHEVROLET TAHOE, A 2020 RANGE ROVER,
AND ART PURCHASED ON JANUARY 2, 2020 AND JANUARY 27, 2020**

Ryan K. Stumphauzer, Esq., Court-Appointed Receiver (“Receiver”) of the Receivership Entities¹, by and through undersigned counsel, hereby files this Motion to Expand the Receivership

¹ The “Receivership Entities” are Complete Business Solutions Group, Inc. d/b/a Par Funding (“Par Funding”); Full Spectrum Processing, Inc. (“Full Spectrum”); ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan; ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Investment Fund 2 LP; MK Corporate Debt Investment Company LLC; Capital Source 2000, Inc.; Fast Advance Funding LLC; Beta Abigail, LLC; New Field Ventures, LLC; Heritage Business Consulting, Inc.; Eagle Six Consultants, Inc.; 20 N. 3rd St. Ltd.; 118 Olive PA LLC; 135-137 N. 3rd St. LLC; 205 B Arch St Management LLC; 242 S. 21st St. LLC; 300 Market St. LLC; 627-629 E. Girard LLC; 715 Sansom St. LLC; 803 S. 4th St. LLC; 861 N. 3rd St. LLC; 915-917 S. 11th LLC; 1250 N. 25th St. LLC; 1427 Melon St. LLC; 1530 Christian St. LLC; 1635 East Passyunk LLC; 1932 Spruce St. LLC; 4633 Walnut St. LLC; 1223 N. 25th St. LLC; Liberty Eighth Avenue LLC; The LME 2017 Family Trust; Blue Valley Holdings, LLC; LWP North LLC; and 500 Fairmount Avenue, LLC and the Receivership Estate also includes the properties located at 568 Ferndale

to include property located at 2413 Roma Drive, Philadelphia, PA 19145 (the “Roma Property”); a 2016 Chevrolet Tahoe LTZ 4WD (the “2016 Tahoe”); a 2020 Range Rover (the “2020 Range Rover”); seven (7) pieces of art purchased from the Opera Gallery on January 2, 2020 (the “January 2nd Art”);² and three (3) pieces of art purchased from the Opera Gallery on January 27, 2020 (the “January 27th Art”)³ (the “Motion”). As demonstrated below, Defendant Lisa M. McElhone (“McElhone”) purchased the Roma Property, the 2016 Tahoe, the 2020 Range Rover, the January 2nd Art, and the January 27th Art using commingled investor funds. Based on the facts of this case, including the Defendants’ actions before and after the SEC filed this action, the Receiver believes it is necessary to include the Roma Property, the 2016 Chevrolet Tahoe, the 2020 Range Rover, the January 2nd Art, and the January 27th Art within the receivership to preserve these assets as part of the Receivership Estate. In support of this Motion, the Receiver states as follows:

The Roma Property

1. On March 23, 2015, McElhone purchased the Roma Property for \$407,900.00. *See* City of Philadelphia “Real Estate Tax Balance Search” document, attached hereto as Exhibit 1. The closing statement from this purchase of the Roma Property lists McElhone as the “Borrower” and enumerates an initial deposit amount, fees, and “Cash from Borrower” in the amount of

Lane, Haverford PA 19041; 105 Rebecca Court, Paupack, PA 18451; and 107 Quayside Dr., Jupiter FL 33477.

² The January 2nd Art includes the following pieces: Family, 2012, by Fernando Botero; Black and Gold Duo #1, by Yasmina Alaoui; W-DIIX, 2017, by Alfred Haberpointner; There is Something growing up There, 2018, by Andy Denzler; Mazatl A, 2018, by Lita Cabellut; Caravan of dreams (diptych), 2019, by Jason Hallman; Medusa, 1999, by Manolo Valdes. *See* Opera Gallery “Sale Order” document dated January 2, 2020, attached hereto as Exhibit 10.

³ The January 27th Art includes the following pieces: Rape of Europa, 1991, by Fernando Botero; Cabeza Dorada con Mariposas, 2018, by Manola Valdes; and Collage of rice paper, acrylic paint, ink and varnish on canvas, by Hong-yi Zhuang. *See* Opera Gallery “Sale Order” document dated January 27, 2020, attached hereto as Exhibit 12.

\$371,760.01. *See* U.S. Department of Housing and Urban Development “Settlement Statement,” attached hereto as Exhibit 2.

2. The Receiver has traced the payment for the Roma Property to Heritage Business Consulting, Inc. (“Heritage” or “HBC”), a “consulting company” controlled by McElhone and Joseph LaForte. Specifically, on March 23, 2015, a withdrawal of \$371,760.01—the cash provided at settlement—was made from a Heritage checking account at Bank of America. *See* Bank of America Account Summary for HBC account ending in 3939, March 1, 2015 to March 31, 2015, attached hereto as Exhibit 3.

3. Further, the HBC general ledger, identified by the Receiver, indicates “home purchase paid via cashier check” on March 24, 2015, in the amount of \$371,760.61 from “Bank of America Operating 3939.” *See* excerpts from general ledger of transactions for HBC reflecting cash activity for the 2413 Roma Property, attached hereto as Exhibit 4.

4. The Deed and Philadelphia Real Estate Transfer Tax Certification, both dated March 24, 2015, also name McElhone as owner of the Roma Property. *See* Composite Exhibit 5.

5. This Court previously expanded the Receivership to include Heritage as one of the Receivership Entities because it received commingled investor funds. ECF No. 436. Indeed, the Receiver presented proof that Par Funding transferred \$42,334,600 in commingled investor funds to Heritage between July 2015 and July 2020, including in the Heritage checking account at Bank of America ending in 3939. *See* ECF No. 357, p. 9; ECF No. 177-50, Melissa Davis Declaration, Aug. 4, 2020.

2016 Chevrolet Tahoe

6. On December 1, 2016, Lewis Shumas of Armen Chevrolet, a car dealership in suburban Philadelphia, sent McElhone and Joseph LaForte an email that detailed the total price

for a Chevrolet Tahoe at \$60,693.48. *See* email from L. Shumas to L. McElhone and J. LaForte dated December 1, 2016, attached hereto as Exhibit 6. That same e-mail was forwarded by LaForte to Jamie McElhone, who then sent Lewis Shumas an insurance card. *Id.*

7. The Receiver has confirmed that this payment was made to Armen Chevrolet on December 1, 2016, and traced the payment to a Heritage checking account at Bank of America ending in 3939 that contained commingled investor proceeds from the fraud scheme, as referenced above in paragraph 5. *See* Bank of America Account Summary for Heritage account ending in 3939, December 1, 2016 to December 31, 2016, attached hereto as Exhibit 7.

2020 Range Rover

8. On August 7, 2019, McElhone e-mailed her sister, Jamie McElhone, requesting that she wire \$128,185.65 to Rovmain Inc., a car dealership in Wayne, Pennsylvania. *See* email from L. McElhone to J. McElhone dated August 7, 2019, attached hereto as Exhibit 8.

9. According to McElhone's Financial Statement, dated October 6, 2020, McElhone owns a 2020 Range Rover. The purchase price of the 2020 Range Rover is listed at \$128,185.00. *See* ECF No. 357-2.

10. The Receiver has traced this payment to Rovmain, Inc. and confirmed that it was transmitted from a Heritage business account that contained commingled investor proceeds from the fraud scheme. *See* Ent Credit Union Account Summary for Heritage account ending in 7062, August 1, 2019 to August 31, 2019, attached hereto as Exhibit 9.

The January 2nd Art

11. On January 2, 2020, McElhone purchased the January 2nd Art for \$1,048,000.00. *See* Opera Gallery "Sale Order" document dated January 2, 2020, attached hereto as Exhibit 10. The Sale Order lists McElhone's address as 107 Quayside Drive, Jupiter, FL 33477 (hereinafter,

the “Jupiter Property”). This Court expanded the Receivership to include the Jupiter Property in its Order Granting Motion to Expand Receivership Estate on December 16, 2020. ECF No. 436.

12. The Receiver has traced the payment for the January 2nd Art to Eagle Six Consultants, Inc. (“Eagle Six”), a “consulting company” controlled by McElhone and Joseph LaForte. Specifically, on January 6, 2020, \$975,000.00 was transmitted from a Checking Account in the name of Eagle Six at the Bank of the San Juans to Harbourbal Corporation, Opera Gallery’s listed name for payment. *See* Exhibit 10; Bank of the San Juans Statement for Eagle Six account ending in 2187, January 1, 2020 through February 2, 2020, attached hereto as Exhibit 11. Then, on January 7, 2020, \$73,000.00 (the balance of the \$1,048,000.00 purchase price) was transmitted from the same Bank of the San Juans Checking Account to Harbourbal Corporation. *Id.*

13. This Court previously expanded the Receivership to include Eagle Six because it received commingled investor funds. ECF No. 436. Indeed, the Receiver presented proof that Par Funding transferred approximately \$42,643,174.00 in commingled investor funds to Eagle Six between July 2015 and July 2020, including to the Bank of the San Juans Checking Account ending in 2187. *See* ECF No.357, p. 9; Melissa Davis Declaration, Aug. 4, 2020.

The January 27th Art

14. On January 27, 2020, McElhone purchased the January 27th Art for \$1,112,000.00. *See* Opera Gallery “Sale Order” document dated January 27, 2020, attached hereto as Exhibit 12. The Sale Order lists McElhone’s address as the Jupiter Property. This Court expanded the Receivership to include the Jupiter Property in its Order Granting Motion to Expand Receivership Estate on December 16, 2020. ECF No. 436.

15. The Receiver has traced the payment for the January 27th Art to Eagle Six, a “consulting company” controlled by McElhone and Joseph LaForte. Specifically, on January 31,

2020, \$1,112,000.00, the purchase price, was transmitted from an Eagle Six bank account at the Bank of the San Juans ending in 2187 to Harbourbal Corporation, Opera Gallery's listed name for payment. *See* Exhibit 11; Exhibit 12.

16. This Court previously expanded the Receivership to include Eagle Six because it received commingled investor funds, including into the Bank of the San Juans account ending in 2187. ECF No. 436.

17. The Receiver has verified that the January 2nd Art and the January 27th Art remain located at the Jupiter Property.

LEGAL ARGUMENT

18. For the sake of brevity, the Receiver will not repeat all of the case law and arguments summarized in his initial Motion to Expand the Receivership. Suffice it to say that Courts have broad discretion to expand receiverships to include property purchased with "scheme proceeds." *SEC v. Nadel*, No. 8:09-cv-87-T-26TBM, 2013 WL 2291871, at *2 (M.D. Fla. May 24, 2013) (citing cases). Under such circumstances, expansion of a receivership is necessary so that ill-gotten assets will not "be subject to diversion and waste to the detriment of those who were induced to invest in the corporate scheme." *SEC v. First Fin. Grp. of Tex.*, 645 F.2d 429, 438 (5th Cir. 1981).

19. Based on the facts of this case, including the Defendants' actions before and after the SEC filed this action, the Receiver believes it is necessary to include the Roma Property, the 2020 Range Rover, the 2016 Chevrolet Tahoe, the January 2nd Art, and the January 27th Art within the Receivership to preserve these assets as part of the Receivership Estate.

20. A proposed Order granting this Motion is attached as Exhibit 13.

CERTIFICATION REGARDING PRE-FILING CONFERENCE

The undersigned counsel has conferred with the SEC and with counsel for Joseph LaForte and Lisa McElhone regarding the relief sought through this Motion. The SEC agrees with the relief requested in the Motion. Counsel for McElhone and LaForte advised the undersigned that McElhone and LaForte oppose the relief requested in this Motion for the same reasons they stated in connection with their opposition to the Receiver's Motion to Expand the Receivership dated October 30, 2020 (ECF No. 357).

Dated: March 18, 2021

Respectfully Submitted,

**STUMPHAUZER FOSLID SLOMAN
ROSS & KOLAYA, PLLC**
Two South Biscayne Blvd., Suite 1600
Miami, FL 33131
Telephone: (305) 614-1400

By: /s/ Timothy A. Kolaya
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Co-Counsel for Receiver

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Co-Counsel for Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 18, 2021, I electronically filed the foregoing document with the clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF.

/s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA

Exhibit “1”



(//beta.phila.gov)

Real Estate Tax Balance Search

During tax season, the site occasionally experiences high volume impacting usage. If you are unable to obtain your balance, please try again in a few minutes.

2413 ROMA DR

PHILADELPHIA, PA 19145-5539

OPA # 262403000



Property Information

Balance Due

\$1,973.02

Includes Payments
Through: 03/09/2021

PAY NOW

Or pay by phone
(877) 309-3710.

**PAYMENT
PLANS**

Need help with your
bill? We offer
payment options and
assistance plans.

**PRINT
PAYMENT
COUPON**

OPA Account #	262403000
OPA Address	2413 ROMA DR
Owner	MCELHONE LISA M
Assessed Value	\$522,700.00
Sale Date	03/23/2015
Sale Price	\$407,900.00

Lien Sale Account

See more at Property Search [⏏](http://property.phila.gov/?p=262403000) (http://property.phila.gov/?p=262403000)
 Tax Support (<https://philagsg.typeform.com/to/hcAmkl>)
 Site Feedback (<https://philagsg.typeform.com/to/afzjWU>)



(//beta.phila.gov)

Real Estate Tax Balance Search

During tax season, the site occasionally experiences high volume impacting usage. If you are unable to obtain your balance, please try again in a few minutes.

2413 ROMA DR

PHILADELPHIA, PA 19145-5539



OPA # 262403000

Year	Principal	Interest	Penalty	Other	Total	Assessment Number	City Solicitor	Status
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
2021	\$1,973.02	\$0.00	\$0.00	\$0.00	\$1,973.02			
Total	\$1,973.02	\$0.00	\$0.00	\$0.00	\$1,973.02			

Tax Support (<https://philagsg.typeform.com/to/hcAmkl>)
 Feedback (<https://philagsg.typeform.com/to/afzjWU>)



City of Philadelphia | Property

📍 2413 ROMA DR

PHILADELPHIA, PA 19145-5539

Owner

MCELHONE LISA M

OPA Account Number

262403000

Mailing Address

2413 Roma Dr
Philadelphia, PA 19145-

Property assessment and sale information

Assessed Value	\$522,700
Sale Date	03/23/2015
Sale Price	\$407,900

Office of Property Assessment (OPA) was formerly part of the Board of Revision of Taxes (BRT) and some City records may still use that name. Source: [Office of Property Assessment \(OPA\), \(https://www.phila.gov/opa/pages/default.aspx\)](https://www.phila.gov/opa/pages/default.aspx)

Valuation History (7)

Taxable and exempt land values can represent the contributory value of land in relation to the total market value, or were no structure is present, the value of vacant land. (Consistent with International Association of Assessing Officers (IAAO) standards, the value of an improved parcel is separated into the portion of value attributed to the improvement and the portion of value attributed to the land.)

Year	Market Value	Taxable Land	Taxable Improvement	Exempt Land	Exempt Improvement
2021	\$522,700	\$140,950	\$0	\$0	\$381,750
2020	\$522,700	\$140,950	\$0	\$0	\$381,750
2019	\$485,800	\$131,000	\$0	\$0	\$354,800
2018	\$405,000	\$109,269	\$0	\$0	\$295,731
2017	\$405,000	\$109,269	\$0	\$0	\$295,731
2016	\$36,900	\$36,900	\$0	\$0	\$0
2015	\$36,900	\$36,900	\$0	\$0	\$0

Sales History (1)

Date	Adjusted Total	Grantees	Grantors	Doc Id
03/23/2015	\$407,900	MCELHONE LISA M	PENROSE PARK ASSOCIATES LP	52898967

Property Details

Property characteristics described below are included for convenience, but may not reflect the most recent conditions at the property. Corrections to or questions about this property?

[Submit an Official Inquiry](https://opa.inquiry.phila.gov/opa/apps/help/PropInq.aspx?acct_num=262403000) (https://opa.inquiry.phila.gov/opa/apps/help/PropInq.aspx?acct_num=262403000)





Please note that the OPA is currently upgrading its computer systems. This implementation may cause delays in updating internal records and displaying current information in this section. We apologize for any delays you may experience.

You may contact the OPA at [215-686-4334](tel:215-686-4334) (tel:+12156864334) for information on a property, or submit an official inquiry above.

Year Built	2015
Building Description	ROW W/GAR 3 STY MASONRY
Building Condition	Not available
Number of Stories	3 stories
Number of Rooms	Total of 6 rooms (3 bedrooms, 2 bathrooms)
Features	No basement No fireplace Built-in/Basement garage (1 space)
Heating and Utilities	Duct (heated air) heaters Has central air Sewer type n/a
Lot Size	2,461.82 sq ft
Improvement Area	2,880 sq ft
Frontage	24 ft
Beginning Point	125.607 W NAPOLI WAY
Zoning	RSA5-Residential Single Family Attached-5 (https://atlas.phila.gov/#/2413 ROMA DR/zoning.)
OPA Account Number	262403000
OPA Address	2413 Roma Dr
Homestead Exemption	No
Political Divisions	Ward: 26th Council District: 2nd (http://atlas.phila.gov/#/2413 ROMA DR/voting)
School Catchment	Elementary: Bregy Middle: Bregy HS: South Phila HS (https://webapps1.philasd.org/school_finder/)


Police District

[1st District](https://www.phillypolice.com/districts/1st/index.html)  (<https://www.phillypolice.com/districts/1st/index.html>).

You can download the property assessment dataset in bulk, and get more information about this data at metadata.phila.gov  (<https://metadata.phila.gov/>).

Note: Taxable and exempt land values can represent the contributory value of land in relation to the total market value, or were no structure is present, the value of vacant land. (Consistent with International Association of Assessing Officers (IAAO) standards, the value of an improved parcel is separated into the portion of value attributed to the improvement and the portion of value attributed to the land.)

Exhibit “2”

	<p>A. Settlement Statement U.S. Department of Housing and Urban Development OMB No. 2502-0265</p> <p>B. TYPE OF LOAN 1. <input type="checkbox"/> FHA 2. <input type="checkbox"/> FmHA 3. <input checked="" type="checkbox"/> Conv. Unins. 4. <input checked="" type="checkbox"/> VA 5. <input type="checkbox"/> Conv. Ins.</p> <p>6. FILE NUMBER: PAFA14-3358TK 7. LOAN NUMBER: _____ 8. MORTGAGE INSURANCE CASE NUMBER: _____</p>
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C. Note: This form is designed to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(a.o.)" were paid outside the closing; they are shown here for information purposes and are not included in the totals. **WARNING: It is a crime to knowingly make false statements to the United States on this or any other similar form. Penalties upon conviction can include a fine and imprisonment. For details see Title 18 U. S. Code Section 1001 and Section 1010.**

TitleExpress Settlement System
Printed 03/23/2015 at 12:38 HS

D. NAME OF BORROWER: Lisa M. McElhone
ADDRESS: 2413 Roma Drive, Lot 258, Philadelphia, PA 19145

E. NAME OF SELLER: Penrose Park Associates, LP, a Pennsylvania limited partnership
ADDRESS: 1750 Walton Road, Blue Bell, PA 19422

F. NAME OF LENDER: To Be Determined
ADDRESS: _____

G. PROPERTY ADDRESS: 2413 Roma Drive, Lot 258, Philadelphia, PA 19145
 26-2-4030-00, Philadelphia City

H. SETTLEMENT AGENT: Land Services USA, Inc.
PLACE OF SETTLEMENT: 1835 Market Street, Suite 420, Philadelphia, PA 19103

I. SETTLEMENT DATE: 03/24/2015

J. SUMMARY OF BORROWER'S TRANSACTION:		K. SUMMARY OF SELLER'S TRANSACTION:	
100. GROSS AMOUNT DUE FROM BORROWER		400. GROSS AMOUNT DUE TO SELLER	
101. Contract sales price	407,900.00	401. Contract sales price	407,900.00
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)	11,976.64	403.	
104.		404.	
105.		405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes		406. City/town taxes	
107. County taxes 03/24/15 to 12/31/15	383.37	407. County taxes 03/24/15 to 12/31/15	383.37
108. School taxes		408. School taxes	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
120. GROSS AMOUNT DUE FROM BORROWER	420,260.01	420. GROSS AMOUNT DUE TO SELLER	408,283.37
200. AMOUNTS PAID BY OR ON BEHALF OF BORROWER		500. REDUCTIONS IN AMOUNT DUE TO SELLER	
201. Deposit or earnest money	48,500.00	501. Excess Deposit (see instructions)	48,500.00
202. Principal amount of new loans		502. Settlement charges to seller (line 1400)	9,669.39
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff: 800423393/800423406	192,464.01
		Continental Bank	
205.		505.	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes		510. City/town taxes	
211. County taxes		511. County taxes	
212. School taxes		512. School taxes	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. TOTAL PAID BY/FOR BORROWER	48,500.00	520. TOTAL REDUCTION AMOUNT DUE SELLER	250,633.40
300. CASH AT SETTLEMENT FROM OR TO BORROWER		600. CASH AT SETTLEMENT TO OR FROM SELLER	
301. Gross amount due from borrower (line 120)	420,260.01	601. Gross amount due to seller (line 420)	408,283.37
302. Less amounts paid by/for borrower (line 220)	48,500.00	602. Less reduction amount due seller (line 520)	250,633.40
303. CASH FROM BORROWER	371,760.01	603. CASH TO SELLER	157,649.97

SUBSTITUTE FORM 1099 SELLER STATEMENT: The information contained herein is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction will be imposed on you if this item is required to be reported and the IRS determines that it has not been reported. The Contract Sales Price described on line 401 above constitutes the Gross Proceeds of this transaction.

You are required by law to provide the settlement agent (Fed. Tax ID No: 20-2249273) with your correct taxpayer identification number. If you do not provide your correct taxpayer identification number, you may be subject to civil or criminal penalties imposed by law. Under penalties of perjury, I certify that the number shown on this statement is my correct taxpayer identification number.

TIN: _____ SELLER(S) SIGNATURE(S): _____

SELLER(S) NEW MAILING ADDRESS: _____

SELLER(S) PHONE NUMBERS: _____ (H) _____ (W)

L. SETTLEMENT CHARGES		PAID FROM BORROWER'S FUNDS AT SETTLEMENT	PAID FROM SELLER'S FUNDS AT SETTLEMENT
700. TOTAL SALES/BROKER'S COMMISSION based on price \$407,900.00 =			
Division of commission (line 700) as follows:			
701. \$	to		
702. \$	to		
703. Commission paid at Settlement			
800. ITEMS PAYABLE IN CONNECTION WITH LOAN			
801. Loan Origination Fee	%		
802. Loan Discount	%		
803. Appraisal Fee			
804. Credit Report			
805.			
806.			
807.			
808.			
809.			
810.			
811.			
900. ITEMS REQUIRED BY LENDER TO BE PAID IN ADVANCE			
901. Interest From	to @ \$ /day		
902. Mortgage Insurance Premium for months to			
903. Hazard Insurance Premium for years to			
904.			
905.			
1000. RESERVES DEPOSITED WITH LENDER FOR			
1001. Hazard Insurance	mo. @ \$ /mo		
1002. Mortgage Insurance	mo. @ \$ /mo		
1003. City Property Tax	mo. @ \$ /mo		
1004. County Property Tax	mo. @ \$ /mo		
1005. School taxes	mo. @ \$ /mo		
1009. Aggregate Analysis Adjustment		0.00	0.00
1100. TITLE CHARGES			
1101. Settlement or Closing Fee			
1102. Abstract or Title Search			
1103. Title Examination			
1104. Title Insurance Binder			
1105. Document Preparation			
1106. Notary Fees	to Land Services Notary	15.00	
1107. Attorney's fees			
(includes above items No:)			
1108. Title Insurance	to Land Services USA, Inc.	2,440.00	
(includes above items No:)			
1109. Lender's Policy - 500.00			
1110. Owner's Policy 407,900.00 - 1,940.00			
1111.			
1112. Wire Fee/Courier	to Land Services USA, Inc.		14.50
1113.			
1200. GOVERNMENT RECORDING AND TRANSFER CHARGES			
1201. Recording Fees Deed \$ 252.00 ; Mortgage \$; Release \$ 220.00		252.00	220.00
1202. City/County tax/stamps Deed \$12,237.00 ; Mortgage \$		6,118.50	6,118.50
1203. State Tax/stamps Deed \$4,079.00 ; Mortgage \$		2,039.50	2,039.50
1204. Deed \$; Mortgage \$			
1205. Deed \$; Mortgage \$; Release \$			
1300. ADDITIONAL SETTLEMENT CHARGES			
1301. RE Taxes (thru 2015)	to City of Philadelphia		715.04
1302. Capital Contribution	to Siena Place Community Assn	500.00	
1303. Assn Fee (March/April)	to Siena Place Community Assn	280.00	
1304. March Proxiated Assn Fee	to Siena Place Community Assn	31.64	
1305. Conveyance Fee	to Penrose Park Associates	300.00	
1306. Home Warranty	to Quality Builders		561.85
1400. TOTAL SETTLEMENT CHARGES (enter on lines 103, Section J and 502, Section K)		11,976.64	9,669.39

HUD CERTIFICATION OF BUYER AND SELLER

I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I have received a copy of the HUD-1 Settlement Statement.

Use M. McEbrone

Penrose Park Associates, LP, a Pennsylvania limited partnership

WARNING: IT IS A CRIME TO KNOWINGLY MAKE FALSE STATEMENTS TO THE UNITED STATES ON THIS OR ANY SIMILAR FORM. PENALTIES UPON CONVICTION CAN INCLUDE A FINE AND IMPRISONMENT. FOR DETAILS SEE TITLE 18, U.S. CODE SECTION 1001 AND SECTION 1010.

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of this transaction. I have caused or will cause the funds to be disbursed in accordance with this statement.

SETTLEMENT AGENT: _____ DATE: _____

Exhibit “3”



P.O. Box 15284
Wilmington, DE 19850

HERITAGE BUSINESS CONSULTING, INC.
1840 CORAL WAY SUITE 976
MIAMI, FL 33145-2789

Bus Platinum Privileges

Customer service information

- ☎ 1.888.BUSINESS (1.888.287.4637)
- 🌐 bankofamerica.com
- 🏦 Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

Your Business Advantage Checking Bus Platinum Privileges

for March 1, 2015 to March 31, 2015

HERITAGE BUSINESS CONSULTING, INC.

Account number: 3939

Account summary

Beginning balance on March 1, 2015	\$438,486.28
Deposits and other credits	249,230.77
Withdrawals and other debits	-379,457.49
Checks	-100,000.00
Service fees	-0.00
Ending balance on March 31, 2015	\$208,259.56

- # of deposits/credits: 3
- # of withdrawals/debits: 5
- # of items-previous cycle¹: 3
- # of days in cycle: 31
- Average ledger balance: \$419,782.73
- ¹Includes checks paid, deposited items & other debits

Retirement could last longer than you might think

For 5 strategies to help you avoid outliving your savings, visit merrilledge.com/5-strategies



Bank of America Corporation

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Investment products: Are Not FDIC Insured Are Not Bank Guaranteed May Lose Value

IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking. Or, you can call our Customer Service team.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our banking centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you for, and you agree to not make a claim against us for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us at the telephone number listed on the front of this statement to find out if the deposit was made as scheduled. You may also review your activity online or visit a banking center for information.

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Bank of America, N.A. Member FDIC and  Equal Housing Lender



Your checking account

HERITAGE BUSINESS CONSULTING, INC. | Account # 3939 | March 1, 2015 to March 31, 2015

Deposits and other credits

Date	Description	Amount
03/04/15	Counter Credit	80,000.00
03/10/15	Counter Credit	80,000.00
03/19/15	Counter Credit	89,230.77
Total deposits and other credits		\$249,230.77

Withdrawals and other debits

Date	Description	Amount
03/23/15	Customer Withdrawal Image	-371,760.01
Total withdrawals and other debits		-\$379,457.49

Checks

Date	Check #	Amount
03/09/15	1000	-100,000.00
Total checks		-\$100,000.00
Total # of checks		1

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Visit our free online community at bankofamerica.com/sbc.

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The Bank of America Small Business Community

- Get the latest insights on how fellow business owners run and grow their businesses
- Search our extensive library for business topics that interest you
- Connect with other business owners

Service fees

Based upon the activity below, the monthly fee on your Business Fundamentals checking account was waived for the statement period ending 02/27/15:

At least one of the following occurred

- \$250+ in net new purchases on a linked Business debit card
- \$250+ in net new purchases on a linked Business credit card
- \$3,000+ minimum daily balance in primary checking account
- \$5,000+ average monthly balance in primary checking account
- \$15,000+ combined average monthly balance in linked business accounts

A check mark indicates that you have qualified for a monthly fee waiver on the account based on your usage of these products or services. For information on how to open a new product or to link an existing service to your account please call 1-888-BUSINESS or visit bankofamerica.com/smallbusiness.

Daily ledger balances

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
03/01	438,486.28	03/10	498,386.28	03/23	212,058.29
03/04	518,386.28	03/13	494,587.53	03/27	208,259.56
03/09	418,386.28	03/19	583,818.30		

- To help you BALANCE YOUR CHECKING ACCOUNT, visit bankofamerica.com/statementbalance or the Statements and Documents tab in Online Banking for a printable version of the How to Balance Your Account Worksheet.

Exhibit “4”

Date	Payee	Split	Memo	Receipts	Disbursements	Balance
03/24/15	Land Services USA	Bank of America Operating 3939	home purchase paid via cashier check		371,760.01	371,760.01
01/09/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		368,093.01
01/20/17	DK Capital	Bank of America Operating 3939	mortgage for roma dr		350,000.00	718,093.01
02/06/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		714,426.01
03/10/17	AJG Consulting	Bank of America Operating 3939	roma dr	3,667.00		710,759.01
04/07/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		707,092.01
05/04/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		703,425.01
06/07/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		699,758.01
07/13/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		696,091.01
08/09/17	AJG Consulting	Bank of America Operating 3939	Deposit	3,667.00		692,424.01
06/04/18	City Of Philadelphia	Bank of America Operating 3939	2413 Roma Dr 2017 Property tax		1,930.18	694,354.19
				29,336.00	723,690.19	

Exhibit “5”

Recorded in Philadelphia PA Doc Id: 52898967
04/02/2015 01:41PM Receipt#: 1468524
Page 1 of 9 Rec Fee: \$252.00
Commissioner of Records Doc Code: D
State RTT: \$4,079.00 Local RTT: \$12,237.00

Prepared by and Return to:

Land Services USA, Inc.
1835 Market St, Suite 420
Philadelphia, PA 19103
15-563-5468

File No. PAFA14-3358TK/HB | WS

BRT # 26-2-4030-00

This Indenture, made the 24 day of March, 2015

Between

PENROSE PARK ASSOCIATES, LP, A PENNSYLVANIA LIMITED PARTNERSHIP

(hereinafter called the Grantor), of the one part, and

LISA M. MCELHONE

(hereinafter called the Grantee), of the other part,

Witnesseth, that the said Grantor for and in consideration of the sum of **Four Hundred Seven Thousand Nine Hundred And 00/100 Dollars (\$407,900.00)** lawful money of the United States of America, unto it well and truly paid by the said Grantee, at or before the sealing and delivery hereof, the receipt whereof is hereby acknowledged, has granted, bargained and sold, released and confirmed, and by these presents does grant, bargain and sell, release and confirm unto the said Grantee, as sole owner

Street Address: **2413 Roma Drive, Lot 258, Philadelphia, PA 19145**

LEGAL DESCRIPTION ATTACHED

BEING known as 2413 Roma Drive, Lot 258.

BEING Parcel #26-2-4030-00.

BEING part of the same premises which Philadelphia Housing Authority by Deed dated 9/20/2007 and recorded 9/24/2007 in the County of Philadelphia in Document No. 51778196, conveyed unto Penrose Park Associates, L.P., a Pennsylvania limited partnership, in fee.

AND BEING part of the same premises which Penrose Park Associates, L.P., a Pennsylvania limited partnership by Corrective Deed dated 4/11/2008 and recorded 4/23/2008 in the County of Philadelphia in Document No. 51893072, conveyed unto Penrose Park Associates, L.P., a Pennsylvania limited partnership, in fee. (\$1.00 Consideration)

**SIENA PLACE
LEGAL DESCRIPTION
LOT 258**

ALL THAT CERTAIN tract or parcel of land situate in the 39th Ward of the City of Philadelphia, commonwealth of Pennsylvania, more particularly bounded and described in accordance with drawings C-161 and C-162, Dtd. 09/04/07, signed by 2nd survey district on 01/25/08 prepared by Advanced GeoServices, dated 09/04/07, last revised 01/11/08, Project Number 20051505.

Beginning at a point set on the northerly street line of "Roma Drive", marking the southeasterly corner of lot 258, said point also being set South 75 degrees 01 minutes 20 seconds East, 38.254 feet from a point marking the northeasterly corner of the intersection of "Roma Drive" and "Trieste Way", thence back along the street line of "Roma Drive" North 75 degrees 01 minutes 20 seconds West, a distance of 23.943 feet to a point in common with the corner of Lot 257, thence leaving said street North 14 degrees 58 minutes 40 seconds East, passing through a division wall, a distance of 103.866 feet to a point marking the corner of this and a corner of a private drive, thence along said private drive South 75 degrees 01 minutes 20 seconds East, 23.943 feet to a point marking a corner of this and Lot 259, thence South 14 degrees 58 minutes 40 seconds West, passing through a division wall, a distance of 103.866 feet to the point of beginning.

Containing: 0.057 AC or 2,486 SF

Together with all and singular the buildings and improvements, ways, streets, alleys, driveways, passages, waters, water-courses, rights, liberties, privileges, hereditaments and appurtenances, whatsoever unto the hereby granted premises Belonging, or in anywise appertaining, and the reversions and remainders, rents, issues, and profits thereof; and all the estate, right, title, interest, property, claim and demand whatsoever of it, the said grantor, as well at law as in equity, of, in and to the same.

To have and to hold the said lot or piece of ground described above, with the buildings and improvements thereon erected, hereditaments and premises hereby granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantee, her heirs and assigns, to and for the only proper use and behoof of the said Grantee, her heirs and assigns, forever.

And the said Grantor, for itself, its successors and assigns, does, by these presents, covenant, grant and agree, to and with the said Grantee, her heirs and assigns, that it, the said Grantor, and its successors and assigns, all and singular the hereditaments and premises herein described and granted, or mentioned and intended so to be, with the appurtenances, unto the said Grantee, her heirs and assigns, against it, the said Grantor, and its successors and assigns, will warrant and defend against the lawful claims of all persons claiming by, through or under the said Grantor but not otherwise. In Witness Whereof, the herein-named Grantor(s) has caused its common and corporate seal to be affixed to these presents by the hand of its President, and the same to be duly attested by its Secretary. Dated the day and year first above written.

ATTEST:

PENROSE PARK ASSOCIATES, LP, A
PENNSYLVANIA LIMITED PARTNERSHIP

(SEAL)

BY: PENROSE PARK, INC., ITS GENERAL
PARTNER

By: Donna DePaul-Bartynski
Donna DePaul-Bartynski, Vice President

Commonwealth of Pennsylvania }
County of Philadelphia } ss

AND NOW, this 24 day of MARCH, 2015 before me, the undersigned Notary Public, appeared Donna DePaul-Bartynski, who acknowledged herself to be the Vice President of Penrose Park Associates, LP, the general partner of Penrose Associates, LP, a Pennsylvania limited partnership, and she, as such Vice President so, executed the foregoing instrument for the purposes therein contained by signing the name of the limited partnership by herself as Vice President.

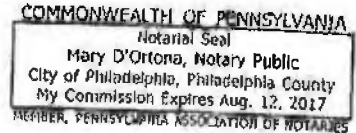
IN WITNESS WHEREOF, I hereunder set my hand and official seal.

Mary D'Ortona
Notary Public
My commission expires August 12, 2017

The precise residence and the complete post office
Address of the above named Grantees is:

2413 DONA DRIVE
PHILADELPHIA, PA 19145

On behalf of the Grantees



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04/02/2015 01:41PM

52860003 Page 5 of 11
12/11/2014 11:35AM

EXHIBIT A
STATUTORY DEED ACKNOWLEDGEMENT
AND ENVIRONMENTAL COVENANT

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04/02/2015 01:41PM

52860003 Page 6 of 11
12/11/2014 11:35AM

TW File #

STATUTORY DEED ACKNOWLEDGMENT AND ENVIRONMENTAL COVENANT

This Statutory Deed Acknowledgement and Environmental Covenant are executed pursuant to, *inter alia*, the Pennsylvania Uniform Environmental Covenants Act, Act No. 68 of 2007, 27 Pa. C.S. §§ 6501 - 6517 (UECA) and the Pennsylvania Hazardous Sites Cleanup Act, 35 P.S. §§ 6020.101 - 6020.1305. The Environmental Covenant subjects the Property to the activity and use limitations below. This Environmental Covenant is subject to approval by the Pennsylvania Department of Environmental Protection (PaDEP).

1. Statutory Acknowledgement/Description of Site Environmental Conditions & Remedy. GRANTOR hereby acknowledges the presence below certain portions of the Property of a plume of hydrocarbon liquid which is comprised of various hazardous substance constituents, including naphthalene and benzene, present as both a light, non-aqueous phase liquid ("LNAPL") in the vicinity of the water table surface (the "LNAPL Plume") and in a dissolved phase in groundwater (the "Groundwater Impact"). The LNAPL Plume originates from off of the Property but over a period of years migrated to the Property; the presence of LNAPL below the Property was not caused by any release originating from on the Property. The Groundwater Impacts occurred as a result of contact between the LNAPL Plume and area groundwater, both on and off of the Property; the Groundwater Impact was not caused by any release originating from on the Property. The precise dimensions of the LNAPL Plume, and the extent of the Groundwater Impact associated therewith, remain under investigation by agencies of the Defense Department of the government of the United States (collectively, the Defense Logistics Agency or "DLA"), which was ordered in 1999 by the PaDEP to investigate and remediate them. A copy of PaDEP's 1999 Order is attached as Exhibit "A" hereto. A diagram depicting the estimated location of the LNAPL Plume on the Property as of 2006 is attached as Exhibit "B". Although the United States' investigation of the LNAPL Plume and Groundwater Impact has not been completed as of the date of this Deed, DLA has installed a hydrocarbon recovery system to contain and remediate the LNAPL Plume, components of which are located on the Property. DLA also maintains a groundwater monitoring well network as depicted on Exhibit "C" hereto, components of which are located on the Property. PaDEP continues to actively oversee DLA's investigation and remediation efforts. On September 8, 2006, pursuant to provisions of the Pennsylvania Land Recycling & Environmental Remediation Standards Act, GRANTOR completed a study of the Groundwater Impact and, pursuant to provisions of the Land Recycling & Environmental remediation Standards Act ("Act 2"), in particular, 35 P.S. § 6020.302, presented the results thereof to PaDEP, seeking to demonstrate attainment of the "Background" remediation standard for the Groundwater Impact. On November 14, 2006, PaDEP approved GRANTOR's Background standard attainment demonstration. A copy of the PaDEP letter approving the Background standard attainment demonstration is attached as

Fee Simple Deed

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TW File #

Exhibit "D". GRANTOR's attainment demonstration report is on file with the PaDEP, Southeast Regional Office, as are numerous investigative and remedial action reports developed on behalf of DLA in respect of the LNAPL Plume and Groundwater Impact.

2. Activity & Use Limitations: The Property is subject to the following activity and use limitations, which the GRANTEE and each subsequent grantee of the Property shall abide by:

a. No Groundwater Use. There shall be no extraction or use of groundwater for domestic or agricultural purposes;

b. Vapor Barrier Integrity/Maintenance. The vapor barrier installed in your below-grade foundation shall not be perforated, damaged or removed, except in accordance with a plan approved by PaDEP in consultation with DLA, or its successor agency. Any new or modified home or commercial building on the Property must include vapor barrier technology of comparable performance capability to the technology in place at the date of this Deed. If the vapor barrier in place as of the date of this Deed is damaged, it must be promptly repaired to its performance capabilities as of the date of this Deed.

c. Prohibition of Excavations to Depth. No excavation or boring penetrating the ground surface to a depth greater than ten (10) feet shall be installed except in accordance with a plan approved by PaDEP in consultation with DLA, or its successor agency; this restriction does not apply to governmental authorities with respect to their installation, service, repair or replacement of utilities, or in connection with any investigation of site environmental, hydrologic or geologic conditions.

3. Notice of Limitations in Future Conveyances. Each instrument hereafter conveying any interest in the Property subject to this Environmental Covenant shall contain a notice of the activity and use limitations set forth in this Environmental Covenant and shall provide the recorded location of this Environmental Covenant. The Holders of this Interest are (i) Grantor hereunder, (ii) the Siena Place Homeowner's Association (as it shall be named), and (iii) DLA.

4. Compliance Reporting. The Owner and each subsequent owner shall promptly report to the PaDEP and any Holder listed in Paragraph 3, written documentation of any non-compliance with this Environmental Covenant, including accidental violations or violations attributable to a casualty event. The Owner and each subsequent owner shall submit to the PaDEP and any Holder listed in Paragraph 3, written documentation following transfer of the Property concerning any proposed changes in use of the Property, filing of applications for building permits for the Property or proposals for any site work affecting the described environmental condition of the Property subject to this Environmental Covenant.

Fee Simple Deed

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04/02/2015 01:41PM

52860003 Page 8 of 11
12/11/2014 11:35AM

TW File #

5. Access by the PaDEP. In addition to any rights already possessed by the PaDEP, this Environmental Covenant grants to the PaDEP a right of access of the Property in connection with implementation or enforcement of this Environmental Covenant.

6. Recordation, Proof & Notification. The Owner(s) shall file this Environmental Covenant with the Recorder of Deeds for each County in which the Property is located, and send a file-stamped copy of this Environmental Covenant to the PaDEP within 60 days of recordation. Within that time period, the Owner(s) also shall send a file-stamped copy to each of the following: each Holder Identified in paragraph 3 of this Environmental Covenant; each person holding a recorded interest in the Property; and each person in possession of the Property (if other than the Owner).

7. Termination or Modification. This Environmental Covenant may only be terminated or modified in accordance with Section 9 of UECA, 27 Pa. C.S. § 6509.

8. PaDEP's address. Communications with the PaDEP regarding this Environmental Covenant shall be sent to:

Manager
Environmental Cleanup Program
PA Department of Environmental Protection
Southeast Region
2 East Main Street
Norristown, PA 19401

9. Homeowner's Association Address. Communications with the Homeowner's Association regarding this Environmental Covenant shall be sent to:

~~XXXXXXXXXX~~

10. DLA Address. Communications with DLA regarding this Environmental Covenant shall be sent to:

Chief, Real Estate Division
Baltimore District
U.S. Army Corps of Engineers
P.O. Box 1715
Baltimore, MD 21203-1715

<p>Deed</p>	<p>BRT # 26-2-4030-00</p> <p>FROM:</p> <p>Penrose Park Associates, LP, a Pennsylvania limited partnership</p> <p>TO</p> <p>Lisa M. McElhone</p> <p>Premises:</p> <p>2413 Roma Drive Philadelphia, PA 19145</p>	<p>Land Services USA, Inc. 1835 Market St, Suite 420 Philadelphia, PA 19103 Phone 215-563-5468 Fax 215-568-8219</p>
--------------------	--	---

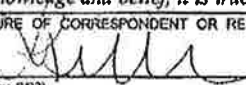
PHILADELPHIA REAL ESTATE TRANSFER TAX CERTIFICATION		BOOK NO. _____ PAGE NO. _____
		DATE RECORDED _____
		CITY TAX PAID _____
<p>Complete each section and file in duplicate with Recorder of Deeds when (1) the full consideration/value is/is not set forth in the deed, (2) when the deed is with consideration, or by gift, or (3) a tax exemption is claimed. If more space is needed, attach additional sheet(s).</p>		
A. CORRESPONDENT — All inquiries may be directed to the following person:		
NAME Lisa M. McElhone		TELEPHONE NUMBER: AREA CODE () _____
STREET ADDRESS 2413 Roma Drive, Lot 258	CITY Philadelphia	STATE PA ZIP CODE 19145
B. TRANSFER DATA		DATE OF ACCEPTANCE OF DOCUMENT: / /
GRANTOR(S)/LESSOR(S) Penrose Park Associates, LP, a Pennsylvania limited partnership		GRANTEE(S)/LESSEE(S) Lisa M. McElhone
STREET ADDRESS 1750 Walton Road		STREET ADDRESS 2413 Roma Drive, Lot 258
CITY Blue Bell STATE PA ZIP CODE 19422	CITY Philadelphia STATE PA ZIP CODE 19145	
C. PROPERTY LOCATION		
STREET ADDRESS 2413 Roma Drive, Lot 258		CITY, TOWNSHIP, BOROUGH Philadelphia City
COUNTY Philadelphia	SCHOOL DISTRICT Philadelphia	TAX PARCEL NUMBER 26-2-4030-00
D. VALUATION DATA		
1. ACTUAL CASH CONSIDERATION 407,900.00	2. OTHER CONSIDERATION + 0.00	3. TOTAL CONSIDERATION = 407,900.00
4. COUNTY ASSESSED VALUE 36,900.00	5. COMMON LEVEL RATIO FACTOR X 1.00	6. FAIR MARKET VALUE = 36,900.00
E. EXEMPTION DATA		
1A. AMOUNT OF EXEMPTION 0.00	1B. PERCENTAGE OF INTEREST CONVEYED 100%	
2. Check Appropriate Box Below for Exemption Claimed		
<input type="checkbox"/> Will or intestate succession _____ <small>(NAME OF DECEDENT) (ESTATE FILE NUMBER)</small>		
<input type="checkbox"/> Transfer to Industrial Development Agency.		
<input type="checkbox"/> Transfer to agent or straw party. (Attach copy of agency/straw party agreement).		
<input type="checkbox"/> Transfer between principal and agent. (Attach copy of agency/straw trust agreement). Tax paid prior deed \$ _____.		
<input type="checkbox"/> Transfers to the Commonwealth, the United States, and Instrumentalities by gift, dedication, condemnation or in lieu of condemnation. (Attach copy of resolution).		
<input type="checkbox"/> Transfer from mortgagor to a holder of a mortgage in default. Mortgage Book Number _____, Page Number _____. Mortgagee (grantor) sold property to Mortgagor (grantee) (Attach copy of prior deed).		
<input type="checkbox"/> Corrective deed (Attach copy of the prior deed).		
<input type="checkbox"/> Other (Please explain exemption claimed, if other than listed above.) _____		
<p><i>Under penalties of law or ordinance, I declare that I have examined this Statement, including accompanying information, and to the best of my knowledge and belief, it is true, correct and complete.</i></p>		
SIGNATURE OF CORRESPONDENT OR RESPONSIBLE PARTY 		DATE 3/24/15

Exhibit “6”

From: Jamie McElhone <jamie@parfunding.com>
Sent: Thu, 1 Dec 2016 15:07:25 -0500
Subject: RE: Tahoe
To: lewsarmencars@gmail.com
[UMSelection.pdf](#)

Hi,

Attached is the Insurance Card.

Thanks
Jamie

From: Joe Mack [mailto: [REDACTED]]
Sent: Thursday, December 1, 2016 2:33 PM
To: jamie@parfunding.com
Subject: FW: Tahoe

From: lewsarmencars@gmail.com [mailto:lewsarmencars@gmail.com]
Sent: Thursday, December 01, 2016 1:58 PM
To: 'Lisa McElhone' < [REDACTED] >
Cc: [joemack \[REDACTED\]](mailto:joemack [REDACTED])
Subject: Tahoe

Lisa, Joe,

Price for Tahoe: MSRP \$68,195.00
Your price w. all discounts: \$56,993.00
Sales tax: 3,419.58
Tag fees: 280.90
Total: \$60693.48

Please let me know if going forward.
Thanks for the opportunity.

Lew

Lewis Shumas, Sales Consultant for Armen Chevrolet
125 East Lancaster Avenue / Ardmore, PA 19003
Phone: 610.649.0300 ext. 5551 / Fax: 610.642.5792
Emails: lewsarmencars@gmail.com / lews@armencars.com
Websites: www.armencars.com / www.shoparmen.com

My Regular Schedule: Mon 10am-6pm / Tues 10am-8pm /
Wed 10am-8pm / Thurs 10am-5pm / Fri OFF / Sat 10am-5pm / Sun OFF

Please read what people are saying about us, click on this link:
<http://www.armencars.com/Reviews>



Exhibit “7”

Bus Platinum Privileges



P.O. Box 15284
Wilmington, DE 19850

Customer service information

1.888.BUSINESS (1.888.287.4637)

bankofamerica.com

Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

HERITAGE BUSINESS CONSULTING, INC.
17121 COLLINS AVE APT 1806
SUNNY ISL BCH, FL 33160-4348

Your Business Advantage Checking Bus Platinum Privileges

for December 1, 2016 to December 31, 2016

Account number: 3939

HERITAGE BUSINESS CONSULTING, INC.

Account summary

Beginning balance on December 1, 2016	\$787,412.47
Deposits and other credits	936,142.05
Withdrawals and other debits	-899,068.69
Checks	-515,145.32
Service fees	-390.00
Ending balance on December 31, 2016	\$308,950.51

of deposits/credits: 19

of withdrawals/debits: 38

of items-previous cycle¹: 3

of days in cycle: 31

Average ledger balance: \$478,215.87

¹Includes checks paid, deposited items & other debits

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IMPORTANT INFORMATION: BANK DEPOSIT ACCOUNTS

Updating your contact information - We encourage you to keep your contact information up-to-date. This includes address, email and phone number. If your information has changed, the easiest way to update it is by visiting the Help & Support tab of Online Banking. Or, you can call our Customer Service team.

Deposit agreement - When you opened your account, you received a deposit agreement and fee schedule and agreed that your account would be governed by the terms of these documents, as we may amend them from time to time. These documents are part of the contract for your deposit account and govern all transactions relating to your account, including all deposits and withdrawals. Copies of both the deposit agreement and fee schedule which contain the current version of the terms and conditions of your account relationship may be obtained at our financial centers.

Electronic transfers: In case of errors or questions about your electronic transfers - If you think your statement or receipt is wrong or you need more information about an electronic transfer (e.g., ATM transactions, direct deposits or withdrawals, point-of-sale transactions) on the statement or receipt, telephone or write us at the address and number listed on the front of this statement as soon as you can. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number.
- Describe the error or transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

For consumer accounts used primarily for personal, family or household purposes, we will investigate your complaint and will correct any error promptly. If we take more than 10 business days (10 calendar days if you are a Massachusetts customer) (20 business days if you are a new customer, for electronic transfers occurring during the first 30 days after the first deposit is made to your account) to do this, we will credit your account for the amount you think is in error, so that you will have use of the money during the time it will take to complete our investigation.

For other accounts, we investigate, and if we find we have made an error, we credit your account at the conclusion of our investigation.

Reporting other problems - You must examine your statement carefully and promptly. You are in the best position to discover errors and unauthorized transactions on your account. If you fail to notify us in writing of suspected problems or an unauthorized transaction within the time period specified in the deposit agreement (which periods are no more than 60 days after we make the statement available to you and in some cases are 30 days or less), we are not liable to you for, and you agree to not make a claim against us for the problems or unauthorized transactions.

Direct deposits - If you have arranged to have direct deposits made to your account at least once every 60 days from the same person or company, you may call us at the telephone number listed on the front of this statement to find out if the deposit was made as scheduled. You may also review your activity online or visit a financial center for information.

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Your checking account

HERITAGE BUSINESS CONSULTING, INC. | Account #

3939 | December 1, 2016 to December 31, 2016

Deposits and other credits

Date	Description	Amount
------	-------------	--------

continued on the next page

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Deposits and other credits - continued

Date	Description	Amount
------	-------------	--------

Total deposits and other credits

\$936,142.05

Withdrawals and other debits

Date	Description	Amount
12/01/16	WIRE TYPE:WIRE OUT DATE:161201 TIME:1448 ET TRN:2016120100371468 SERVICE REF:013309 BNF:ARMEN CHEVROLET ID:6209355610 BNF BK:CITIZENS BANK OF PENNSY ID:036076150 PMT DET:188239256	-60,693.48

continued on the next page

Exhibit “8”

Case 9:20-cv-81205-BAR Document 513-8 Entered on FLSD Docket 03/18/2021 Page 2 of 2
From: Lisa McElhone <[REDACTED]>
Sent: Wed, 7 Aug 2019 14:03:36 -0400
Subject: Re: Wiring instructions
To: Jamie McElhone <jamie@parfunding.com>

Thanks jam

Sent from my iPhone

On Aug 7, 2019, at 2:03 PM, Jamie McElhone <jamie@parfunding.com> wrote:

Ok got it

Xoxoxo

From: Lisa McElhone <[REDACTED]>
Sent: Wednesday, August 7, 2019 2:00 PM
To: jamie@parfunding.com
Subject: Wiring instructions

Hey Jam,

Please wire \$128,185.65 to the following instructions below.

M and T Bank
367 West Lancaster Ave
Wayne PA19087
ABA# [022000046](#)
Acct# 7629
Payee Name...Rovmain Inc
Payee Address [325 E Lancaster ave Wayne PA 19087](#)

Just confirm everything with Joey first.

Thanks xoxo
Sent from my iPhone

Exhibit “9”

Account Number 7062

Statement Period 08/01/19 thru 08/31/19

Page 1 of 5



13108-1.14-63512N11.no1 003329217 1-4

HERITAGE BUSINESS CONSULTING INC
 205 ARCH ST 2ND FL
 PHILADELPHIA PA 19106

Questions? Contact us:

Member Service:
 Co Springs: (719) 574-1100
 Toll-Free: 800-525-9623
 Online: Ent.com
 Mail: P.O. Box 15819
 Colorado Springs, CO 80935-5819

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 pre-approved Ent Business Auto Loan.
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YOUR ACCOUNT AT A GLANCE

NET EARNINGS

	<u>Month-To-Date</u>	<u>Year-To-Date</u>
00 - BUSINESS SAVINGS		
Total Dividends	\$0.00	\$0.00
Total Charges	0.00	0.00
Total Refunds	0.00	0.00
Net Earnings	\$0.00	\$0.00
10 - BUSINESS DIVIDEND CHECKING		
Total Dividends	\$318.83	\$1,379.18
Total Charges	180.00	765.00
Total Refunds	0.00	0.00
Net Earnings	\$138.83	\$614.18
Account Net Earnings		
Total Dividends	\$318.83	\$1,379.18
Total Charges	180.00	765.00
Total Refunds	0.00	0.00
Net Earnings	\$138.83	\$614.18

*Total Charges displayed on the statement may not reflect reimbursements.

AVERAGE BALANCES

	<u>Current Month</u>	<u>Prior Month</u>
00 - BUSINESS SAVINGS	\$5.00	\$50.70
10 - BUSINESS DIVIDEND CHECKING	\$1,501,578.52	\$1,429,664.65

YEAR-TO-DATE DIVIDEND SUMMARY

Reportable Dividends this Year:1,379.18

Reportable dividends of \$10.00 or more are reported to the IRS as interest income for the year.

Account Number 7062

Statement Period 08/01/19 thru 08/31/19

Page 2 of 5



SAVINGS SUMMARY		00 BUSINESS SAVINGS		Dividends Earned YTD: \$0.00
		ITEMS		AMOUNT
Beginning Balance				\$5.00
Deposits and Other Credits (+)		0		0.00
Electronic Withdrawals (-)		0		0.00
Other Withdrawals (-)		0		0.00
Ending Balance				\$5.00

DAILY ENDING BALANCE			00 BUSINESS SAVINGS		
Date	Amount	Date	Amount	Date	Amount
08/31	5.00				

Account Number 7062

Statement Period 08/01/19 thru 08/31/19

Page 3 of 5



CHECKING SUMMARY		10 BUSINESS DIVIDEND CHECKING	Dividends Earned YTD: \$1,379.18
	ITEMS		AMOUNT
Beginning Balance			\$1,549,236.20
Deposits and Other Credits (+)	21		309,294.40
Checks Cleared (-)	2		-210.00
Electronic Withdrawals (-)	4		-22,216.32
Other Withdrawals (-)	9		-293,260.65
Ending Balance			\$1,542,843.63

SERVICE CHARGE SUMMARY		10 BUSINESS DIVIDEND CHECKING		
Activity	Total Count	Unit Price	Charge	
Transaction Items (350 no charge)	48	0.30	0.00	
Deposit Tickets	0			
Checks Deposited	15			
Checks Cleared	2			
Trans Dep Items	19			
Trans Wdl Items	12			
ACH Orig Items	0			
Total Trans Item Count	48			
Deposited Item Return Fee	1	5.00	5.00	
Wire - Domestic	7	25.00	175.00	
Maintenance Charge (Waived)		10.00	0.00	
Total Charges			\$180.00	

DEPOSITS & OTHER CREDITS			10 BUSINESS DIVIDEND CHECKING
Trans Date	Eff Date	Description	Amount

Account Number 7062

Statement Period 08/01/19 thru 08/31/19

Page 4 of 5

DEPOSITS & OTHER CREDITS - Continued

10 BUSINESS DIVIDEND CHECKING

Trans Date	Eff Date	Description	Amount
-------------------	-----------------	--------------------	---------------

Total Deposits & Other Credits	\$309,294.40
---	---------------------

CHECKS CLEARED

10 BUSINESS DIVIDEND CHECKING

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
---------------	-------------	---------------	---------------	-------------	---------------	---------------	-------------	---------------

Total Checks Cleared	-\$210.00
-----------------------------	------------------

*Checks may not appear on your statement because they have not yet cleared, or appear on a previous statement, or cleared as an electronic withdrawal. Some Online Bill Payment transactions are assigned a check number and appear under "Checks Cleared" causing non-sequential check numbers.

ELECTRONIC WITHDRAWALS

10 BUSINESS DIVIDEND CHECKING

Trans Date	Eff Date	Description	Amount
-------------------	-----------------	--------------------	---------------

Total Electronic Withdrawals	-\$22,216.32
-------------------------------------	---------------------

Account Number 847062

Statement Period 08/01/19 thru 08/31/19

Page 5 of 5



OTHER WITHDRAWALS **10 BUSINESS DIVIDEND CHECKING**

Trans Date **Eff Date** **Description** **Amount**

08/07		Withdrawal by Wire 0000296690 WIRE 0000296690:ROVMAN INC Wire-Domestic 0000296690	-\$128,185.65
-------	--	---	---------------

Total Other Withdrawals **-\$293,260.65**

DAILY ENDING BALANCE **10 BUSINESS DIVIDEND CHECKING**

Date	Amount	Date	Amount	Date	Amount	Date	Amount
08/01	1,571,612.87	08/08	1,406,022.63	08/19	1,587,722.29	08/29	1,536,704.80
08/02	1,499,012.87	08/09	1,441,435.30	08/20	1,541,277.29	08/30	1,542,704.80
08/05	1,507,034.21	08/12	1,460,874.30	08/22	1,536,027.29	08/31	1,542,843.63
08/06	1,532,541.62	08/13	1,460,804.30	08/23	1,531,919.13		
08/07	1,404,355.97	08/16	1,479,470.97	08/26	1,533,335.80		

Exhibit “10”



INVOICE ADDRESS

02/01/2020

Lisa McElhone
107 Quayside Dr
Jupiter FL 33477

TAX SALES ORDER NO.

OGBH-201-001

TAX INVOICE NO.

SALE ORDER

ARTIST / DESCRIPTION		AMOUNT
Fernando BOTERO Family, 2012 Pencil on canvas 136x95 Cm / ID Code BOTEFE-42116	USD	421 482,74
Yasmina ALAOUI Black and Gold Duo #1 Acrylic paint, pigments, salt, plaster, found objects and gravel on wood 176x230 Cm / ID Code ALAOYA-33516	USD	53 602,09
Alfred HABERPOINTNER W-DIIX, 2017 Spruce wood stained 200x301,8 Cm / ID Code HABEAL-39345	USD	42 105,82
Andy DENZLER There is Something growing up There, 2018 oil on canvas 180x150 Cm / ID Code DENZAN-39128	USD	45 937,91
Lita CABELLUT Mazatl A, 2018 Mixed media on canvas 180x140x3 Cm / ID Code CABELI-38813	USD	42 105,82
Jason HALLMAN Caravan of dreams (diptych), 2019 A geology of mixed media and acrylic paint, hand carved on framed 188x124,5 Cm / ID Code HALLJA-41959	USD	38 273,73
Manolo VALDES Medusa, 1999 Mixed Media on burlap 180x120 Cm / ID Code VALDMA-33818	USD	344 840,94



OPERA GALLERY

Total	USD	988 349,06
Tax (6%)	USD	59 650,94
Total :	USD	1 048 000,00

Sale made subject to our Terms and Conditions of Sale

DELIVERY ADDRESS

Lisa McElhone
107 Quayside Dr
Jupiter FL 33477

PAYMENT INFORMATION

Favor : Harbourbal Corporation
Bank : US Bank
Account : 4017
Aba Domestic : 102000021
Aba : 102101645
Swift : USBKUS44IMT

PAYMENT SUMMARY

Deposit : USD
Outstanding : USD 1 048 000,00

Exhibit “11”

Date 1/31/20 Page 1
 Primary Account @XXXXXXXXXX@2187

EAGLE SIX CONSULTANTS INC
 205-B ARCH STREET-2ND FLOOR
 PHILADELPHIA PA 19106

***** CHECKING ACCOUNTS *****

Account Title: EAGLE SIX CONSULTANTS INC

TOTALLY FREE BUSINESS CHECKING		Number of Enclosures	9
Account Number	@XXXXXXXXXX@2187	Statement Dates	1/01/20 thru 2/02/20
Previous Balance	2,792,131.70	Days in the statement period	33
68 Deposits/Credits	6,074,143.94	Average Ledger	1,490,442.77
45 Checks/Debits	7,998,799.98	Average Collected	1,490,442.77
Service Charge	.00		
Interest Paid	.00		
Ending Balance	867,475.66		

----- Activity in Date Order -----

Date	Description	Withdrawals	Deposits	Balance
------	-------------	-------------	----------	---------

Date 1/31/20 Page 2
Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
Date Description Withdrawals Deposits Balance

1/06	Wire Transfer Debit	975,000.00-	.00	940,056.35
	Harbourbal Corporation			
	102101645			
	4017			
	9703 Collins Ave			
	Bal Harbour FL			
	US BANK CO ASPEN			
	ASPEN, CO			
	20200106MMQFMPBM000019			
	20200106J1Q5040C000423			
	01061035FT01			

Date 1/31/20 Page 3
Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----				
Date	Description	Withdrawals	Deposits	Balance
1/07	Wire Transfer Debit Harbourbal Corporation 102101645 4017 9703 Collins Ave Bal Harbour FL US BANK CO ASPEN ASPEN, CO 20200107MMQFMPBM000236 20200107J1Q5040C001487 01071750FT01	73,000.00-	.00	917,779.68

Date 1/31/20 Page 4
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

-----		Activity in Date Order		-----	
Date	Description	Withdrawals	Deposits		Balance

Date 1/31/20 Page 5
Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

-----		Activity in Date Order		-----	
Date	Description	Withdrawals	Deposits	Balance	

Date 1/31/20 Page 6
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

-----		Activity in Date Order		-----	
Date	Description	Withdrawals	Deposits	Balance	

Date 1/31/20 Page 7
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

-----		Activity in Date Order		-----	
Date	Description	Withdrawals	Deposits		Balance

Date 1/31/20 Page 8
Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

-----		Activity in Date Order		-----	
Date	Description	Withdrawals	Deposits	Balance	

Date 1/31/20 Page 9
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
Date Description Withdrawals Deposits Balance

Date 1/31/20 Page 10
Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
Date Description Withdrawals Deposits Balance

Date 1/31/20 Page 11
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
Date Description Withdrawals Deposits Balance

Date 1/31/20 Page 12
Primary Account @XXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
Date Description Withdrawals Deposits Balance

Date 1/31/20 Page 13
 Primary Account @XXXXXXXXXXXX@2187

TOTALLY FREE BUSINESS CHECKING @XXXXXXXXXXXX@2187 (Continued)

----- Activity in Date Order -----
 Date Description Withdrawals Deposits Balance

1/31	Wire Transfer Debit	1,112,000.00-	.00	873,987.23
	Harbourbal Corporation			
	102000021			
	4017			
	9703 Collins Ave			
	Bal Harbour FL			
	US BANK CO DENVER			
	DENVER, CO			
	20200131MMQFMPBM000207			
	20200131J1Q5040C001408			
	01311425FT01			

----- Summary by Check Number -----
 Date Check No Amount Date Check No Amount

* Denotes missing check numbers

Exhibit “12”



OPERA GALLERY

INVOICE ADDRESS

27/01/2020

Lisa McElhone
107 Quayside Dr
Jupiter FL 33477

TAX SALES ORDER NO.

OGBH-201-009

TAX INVOICE NO.

SALE ORDER

ARTIST / DESCRIPTION		AMOUNT
Fernando BOTERO Rape of Europa, 1991 Oil on canvas 83x100 Cm / ID Code BOTEFE-41414	USD	739 729,36
Manolo VALDES Cabeza Dorada con Mariposas, 2018 Bronze with gold patina and steel wires 127x99x40,5 Cm / ID Code VALDMA-40218	USD	245 059,51
Hong-yi ZHUANG E2016-092 Collage of rice paper, acrylic paint, ink and varnish on canvas 200x200 Cm / ID Code ZHUAHO-32653	USD	64 126,22

Total	USD	1 048 915,09
Tax (6%)	USD	63 084,91
Total :	USD	1 112 000,00

Sale made subject to our Terms and Conditions of Sale

DELIVERY ADDRESS

Lisa McElhone
107 Quayside Dr
Jupiter FL 33477

PAYMENT INFORMATION

Favor : Harbourbal Corporation
Bank : US Bank
Account : 4017
Aba Domestic : 102000021
Aba : 102101645
Swift : USBKUS44IMT

Opera Gallery Bal Harbour
St, Regis Hotel and Resort, 9703 Collins Avenue, Bal Harbour FL 33154
EIN No
www.operagallery.com

OPERA GALLERY

PAYMENT SUMMARY _____

Deposit : USD

Outstanding : USD 1 112 000,00

Exhibit “13”

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 20-CV-81205-RAR

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, et al.,**

Defendants.

**ORDER GRANTING RECEIVER RYAN K. STUMPHAUZER'S MOTION TO EXPAND
THE RECEIVERSHIP TO INCLUDE PROPERTY LOCATED AT 2413 ROMA
DRIVE, PHILADELPHIA, PA 19145, A 2016 CHEVROLET TAHOE, A 2020 RANGE
ROVER, AND ART PURCHASED ON JANUARY 2, 2020 AND JANUARY 27, 2020**

THIS CAUSE comes before the Court upon the Receiver's Motion to Expand the Receivership¹ to Include Property Located at 2413 Roma Drive, Philadelphia, PA 19145, a 2016

¹ The "Receivership Entities" are Complete Business Solutions Group, Inc. d/b/a Par Funding; Full Spectrum Processing, Inc.; ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan; ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Investment Fund 2 LP; MK Corporate Debt Investment Company LLC; Capital Source 2000, Inc.; Fast Advance Funding LLC; Beta Abigail, LLC; New Field Ventures, LLC; Heritage Business Consulting, Inc.; Eagle Six Consultants, Inc.; 20 N. 3rd St. Ltd.; 118 Olive PA LLC; 135-137 N. 3rd St. LLC; 205 B Arch St Management LLC; 242 S. 21st St. LLC; 300 Market St. LLC; 627-629 E. Girard LLC; 715 Sansom St. LLC; 803 S. 4th St. LLC; 861 N. 3rd St. LLC; 915-917 S. 11th LLC; 1250 N. 25th St. LLC; 1427 Melon St. LLC; 1530 Christian St. LLC; 1635 East Passyunk LLC; 1932 Spruce St. LLC; 4633 Walnut St. LLC; 1223 N. 25th St. LLC; Liberty Eighth Avenue LLC; The LME 2017 Family Trust; Blue Valley Holdings, LLC; LWP North LLC; and 500 Fairmount Avenue, LLC and the Receivership Estate also includes the properties located at 568 Ferndale Lane, Haverford PA 19041; 105 Rebecca Court, Paupack, PA 18451; and 107 Quayside Dr., Jupiter FL 33477.

Chevrolet Tahoe, a 2020 Range Rover, and Art Purchased on January 2, 2020 and January 27, 2020 (the “Motion to Expand”) [ECF No. ____], filed on March 18, 2021. In the Motion, the Receiver seeks to expand the scope of the Court’s Amended Order Appointing Receiver dated August 13, 2020 [ECF No. 141] (“Receivership Order”), to include the following assets that Defendant Lisa McElhone (“McElhone”) purchased using commingled investor funds: (1) real property located at 2413 Roma Drive, Philadelphia, PA 19145; (2) a 2016 Chevrolet Tahoe; (3) a 2020 Range Rover; (4) art McElhone purchased on January 2, 2020 from Opera Gallery and (5) art purchased on January 27, 2020 from Opera Gallery.

The Court finds that the Receiver has made a sufficient and proper showing in support of the relief requested. Accordingly, it is hereby

ORDERED AND ADJUDGED that the Receiver’s Motion to Expand is **GRANTED** as follows:

1. For the same reasons articulated in the Order on Motion to Expand [ECF No. 436], the scope of the receivership created in this case is expanded to include the following:

- a. the real property located at 2413 Roma Drive, Philadelphia, PA 19145;
- b. the 2016 Chevrolet Tahoe McElhone purchased from Armen Chevrolet on December 1, 2016;
- c. the 2020 Range Rover McElhone purchased from ROVMAIN INC on August 7, 2019;
- d. art McElhone purchased from Opera Gallery on January 2, 2020, which includes the following pieces: Family, 2012, by Fernando Botero; Black and Gold Duo #1, by Yasmina Alaoui; W-DIIX, 2017, by Alfred Haberpointner; There is Something growing up There, 2018, by Andy Denzler; Mazatl A, 2018, by Lita Cabellut; Caravan of dreams (diptych), 2019, by Jason Hallman; and Medusa, 1999, by Manolo Valdes;
- e. art McElhone purchased from Opera Gallery on January 27, 2020, which include the following pieces: Rape of Europa, 1991, by Fernando Botero;

Cabeza Dorada con Mariposas, 2018, by Manola Valdes; and Collage of rice paper, acrylic paint, ink and varnish on canvas, by Hong-yi Zhuang.

2. The Court finds that based upon the Securities and Exchange Commission's previous filings and the information the Receiver has supplied in the Motion, the same findings and conclusions that led the Court to expand the receivership to include the other Receivership Entities and Receivership Assets apply equally to the watercraft listed in paragraph 1 above. The scope of the receivership in this case is expanded such that Ryan K. Stumphauzer is Receiver over the real property, vehicles, and art listed in paragraph 1 above. The Receivership Order shall apply with equal force and effect to the real property, vehicles, and art listed in paragraph 1 above as it applies to the other Receivership Entities and Receivership Assets. The terms and provisions of the operative Receivership Order are incorporated by reference herein.

DONE AND ORDERED Fort Lauderdale, Florida, this ____ day of _____, 2021.

RODOLFO A. RUIZ II
UNITED STATES DISTRICT JUDGE

Copies to: Counsel of Record