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16 UNITED STATES DISTRICT COURT
 17 CENTRAL DISTRICT OF CALIFORNIA
 18 WESTERN DIVISION

19 SECURITIES AND EXCHANGE
 20 COMMISSION,

21 Plaintiff,

22 v.

23 WORLD CAPITAL MARKET INC.;
 24 WCM777 INC.; WCM777 LTD. d/b/a
 25 WCM777 ENTERPRISES, INC.; and
 26 MING XU a/k/a PHIL MING XU,

27 Defendants,

28 KINGDOM CAPITAL MARKET, LLC;
 MANNA HOLDING GROUP, LLC;
 MANNA SOURCE INTERNATIONAL,
 INC.; WCM RESOURCES, INC.;
 AEON OPERATING, INC.; AND PMX
 JEWELS, LTD.,

Relief Defendants.

Case No. CV-14-2334-CAS-MRW

**RECEIVER'S FIRST REPORT AND
 RECOMMENDATIONS**

Ctrm: 5 - 2nd Floor
 Judge: Hon. Christina A. Snyder

1 By order of this Court, on March 27, 2014, Krista L. Freitag ("Receiver") was
2 appointed temporary receiver for Defendants World Capital Market Inc. ("WCM"),
3 WCM777 Inc. ("WCM777"), and WCM777 Ltd. d/b/a WCM777 Enterprises, Inc.
4 ("WCM777 Enterprises"), and Relief Defendants Kingdom Capital Market, LLC
5 ("KCM"), Manna Holding Group, LLC ("MHG"), Manna Source International, Inc.
6 ("MSI"), WCM Resources, Inc. ("WCM Resources"); and their subsidiaries and
7 affiliates (collectively, the "Receivership Entities"), with full powers of an equity
8 receiver, including, but not limited to, full power over all funds, assets, collateral,
9 premises (whether owned, leased, occupied or otherwise controlled), choses in
10 action, books, records, papers and other property belonging to, being managed by or
11 in the possession of or control of the Receivership Entities, and was immediately
12 authorized, empowered and directed to take certain actions as set forth in the
13 Temporary Restraining Order (the "TRO") (defined below). The following
14 represents the Receiver's preliminary observations and report of work performed
15 thus far pursuant to the TRO.

16 Pursuant to the TRO and law governing federal equity receivers, the Receiver
17 has been charged with, among other things, (1) assuming control over the
18 Receivership Entities and their assets ("Receivership Assets"), (2) performing an
19 accounting of the assets and financial condition of the Receivership Entities,
20 (3) investigating, locating, and recovering Receivership Assets, and (4) preparing
21 reports for the Court. The Receiver has successfully obtained control over certain
22 bank accounts, real and personal property, documents and records from the
23 numerous sources identified below. At this time, her document recovery and
24 analysis efforts are preliminary. For example, as described more thoroughly below,
25 the documents and records obtained to date provide only a partial explanation of the
26 past and present financial condition of the Receivership Entities.

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1 The Receiver intends to prepare an accounting of the sources and uses of
2 funds for the Receivership Entities. This work, however, cannot be completed until
3 additional banking and other records are obtained.

4 Due to the volume and nature of the information acquired to date, the short
5 amount of time between receipt of the information and the date of this report, the
6 complexity of the matters analyzed, the number of affiliated entities and bank
7 accounts used, the apparent lack of a thorough and centralized accounting system,
8 and the need for significant additional information, this Report is preliminary. Its
9 contents may need to be materially modified after further investigation and
10 consideration. As discussed below, although the Receiver and her professionals
11 have made significant progress in a short period of time, a great deal of work
12 remains to be done. In Section IX, the Receiver has set out her recommendations
13 for proceeding if she is to be retained as the permanent Receiver.

14 **I.**

15 **EXECUTIVE SUMMARY**

16 This receivership involves a complex and wide ranging group of enterprises
17 and assets which appear to have been funded with the fruits of the fundraising
18 scheme at the heart of the action filed by the Securities and Exchange Commission
19 (the "Commission").

20 The Receiver has taken control of bank accounts identified in the TRO as well
21 as additional accounts identified through an investigation of documents and
22 information found at the various locations where the Receivership Entities
23 conducted business. Based on the Receiver's investigation of documents, computer
24 records, and interviews with Phil Ming Xu and others, the Receiver has been able to
25 identify and take control of approximately \$15.3 million in cash, five commercial
26 and residential properties, and two golf courses. In addition, the Receiver has joint
27 control over \$2.3 million in cash, and has identified several million dollars of
28 personal property, equity investments, and loans that may be recovered.

1 In addition to taking control of assets, Receiver has identified and stopped the
2 implementation of the new multi-level marketing scheme which was being
3 developed by the Defendants. This scheme was being developed out of the
4 hereinafter described El Monte Warehouse and involved numerous of the same
5 Defendants and personnel.

6 At this point, the Receiver has not been able to identify the entire scope of the
7 receivership enterprise, the investors, or the specific amounts invested and
8 expended. It appears from records provided by the Defendants that approximately
9 479,330 member accounts were associated with the WCM777 enterprise. As
10 discussed in Section IV below, the Receiver believes the receivership should
11 continue in order to preserve the assets of the Receivership Entities and return as
12 much as possible to those who were victimized by this scheme.

13 **II.**

14 **RECEIVER'S ACTIONS TO IMPLEMENT TRO**

15 **A. Securing and Taking Control of Real Property**

16 Upon her appointment, the Receiver assumed control over all of the premises
17 leased or owned by the Receivership Entities, including the following:

- 18 • 150 S. Los Robles Avenue, Suite 900, Pasadena, California (leased
19 offices for various Receivership Entities), (the "Pasadena Offices");
- 20 • 3620 Cypress Avenue, El Monte, California, (property owned by
21 Receivership Entities and the location of the accounting and other
22 operations for certain Receivership Entities), (the "El Monte
23 Warehouse");
- 24 • 1218 John Reed Court, City of Industry, California (vacant office
25 leased premises);¹

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27 ¹ Although this location was one of the primary office locations for the
28 Receivership Entities. upon appointment and takeover, the Receiver discovered
this location to be vacant and completely void of any records or personal
property.

- 1 • 24400 Trilogy Parkway, Corona, California ("Glen Ivy Golf Course");
- 2 • 29381 Village Parkway, Lake Elsinore, California (the "Links at
- 3 Summerly");
- 4 • 16114 Grand Avenue, Lake Elsinore, California (single family
- 5 residence);
- 6 • 307 Elfwood Drive, Monrovia, California (single family residence) (the
- 7 "Monrovia Property");
- 8 • 710 Arabian Lane, Walnut, California (single family residence);
- 9 • Wasioja Road, New Cuyama, Santa Barbara County, California (vacant
- 10 raw land).

11 With regard to each of the foregoing real properties, the Receiver has taken
12 physical control over the real properties, changed the locks, and otherwise secured
13 the premises. The Receiver has also taken steps to make sure each of the properties
14 has the proper insurance in order to address both general liability as well as fire.

15 With regard to the Glen Ivy Golf Course and the Links at Summerly, the
16 Receiver has visited the subject properties, met with management, and is working to
17 secure the personal property assets as well as to maintain the golf courses and their
18 operations. The Receiver is investigating the existing contracts with vendors
19 associated with each of the golf courses in order to assure that the Receivership
20 Entities are maximizing the returns from these assets.

21 In securing the Monrovia Property, one of the Receiver's vendors witnessed
22 the removal of furniture and art work from the property by a third party upon his
23 arrival. The Receiver promptly contacted the Monrovia police department and made
24 a report. The Receiver has investigated the removal of art and furniture and has
25 identified the people who removed the personal property. The Receiver has
26 demanded the return of the art and furniture.

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1 At the Walnut Property, which appears to be vacant, the Receiver discovered
2 a small pond containing a number of live Koi. The Receiver has taken steps to
3 maintain these fish in the event they have value to the receivership estate.

4 **B. Funds Recovered To Date.**

5 As noted above, the Receiver has taken control over numerous bank accounts
6 and funds with regard to the Receivership Entities. To date, the Receiver has taken
7 possession of approximately \$15.32 million associated with the Receivership
8 Entities. These funds include funds found in the accounts identified in the TRO as
9 well as the following:

- 10 • \$11.28 million from the Horsman Law Firm trust account;
- 11 • \$1.5 million in an account at First General Bank, the majority of which
12 funds were apparently returned from a failed escrow associated with a
13 purchase of a property that did not close; and
- 14 • An aggregate of approximately \$2.54 million held in other accounts of
15 the Receivership Entities or recovered from other entities.

16 The Receiver continues to investigate and trace funds with regard to various
17 transfers in the weeks prior to entry of the TRO.

18 **C. Control Over Computer Hardware, Software and Documents**

19 Immediately upon her appointment, the Receiver went to each of the above
20 described properties and, in addition to taking control of the subject premises, took
21 steps to take control over computers and electronic devices located at the office and
22 warehouse premises, as well as any off-site electronic records. The Receiver
23 retained the services of SETEC Investigations to image all of the computers located
24 at the office and warehouse premises as well as to assist the Receiver in contacting
25 the internet service providers that provided any cloud or other services to the
26 Receivership Entities.

27 This work involved imaging the hard drives from each of the computers in
28 order to preserve all e-mails, documents, and accounting information maintained on

1 the devices. In addition to these devices, the Receiver found numerous "thumb
2 drives" and other electronic storage devices which were also imaged in order to
3 preserve the data contained thereon.

4 As part of her effort to preserve the electronic and hard copy documents
5 associated with the Receivership Entities, the Receiver also served attorneys,
6 accountants, vendors, and other third parties with copies of the TRO and made a
7 demand that each of these parties preserve all electronic and other documents in
8 their possession, custody or control as provided for in the TRO.

9 Much of the computer imaging work has been completed and the Receiver
10 will be able to use the electronic data to both identify and address the assets, the
11 inter-relationship among Receivership Entities, and to prepare the accounting
12 provided for in the TRO. It should be noted that in pursuing outside service
13 providers, the Receiver identified over 100 domain names registered to the
14 Defendants at website hosting company www.GoDaddy.com.

15 **D. Interviews with Employees, Assessing Business Operations**

16 While taking control over each of the above-described premises, the Receiver
17 met with and interviewed employees, consultants, and others who were present at
18 the office and warehouse premises. The Receiver also met with Phil Ming Xu and
19 Mr. Xu's counsel to review the company's operations as well as to identify and
20 address the assets of the Receivership Entities. This interview lasted several hours,
21 during which the Receiver primarily focused on identifying assets of the
22 Receivership Entities that needed to be secured, as well as gaining understanding of
23 any past or present operations that were being conducted by Receivership Entities.
24 Among other things, these interviews yielded significant information concerning
25 funds transferred to Vincent Messina as well as a myriad of investments, loans, and
26 transfers that need to be addressed by the Receiver.

27 Other than the two golf courses, the Receiver's initial investigation indicates
28 that none of the Receivership Entities generated any revenue from business

1 operations. Mr. Xu agreed during his interview that, other than with respect to the
2 golf courses, letting the employees go would not negatively affect the value of the
3 Receivership Assets. Accordingly, with the exception of the employees of the two
4 golf courses, the Receiver has decided not to retain any of the employees of the
5 Receivership Entities.

6 **E. Vincent Messina**

7 During her initial investigation, the Receiver learned that, approximately one
8 month before this case was filed, \$5 million was transferred from ToPacific, Inc., an
9 entity owned by Defendant Phil Ming Xu and whose accounts are now frozen, to the
10 IOLTA trust account of attorney Vincent Messina. Mr. Messina has refused to turn
11 over the funds and his counsel has stated that some of funds have already been
12 disbursed, but the details of those disbursements have not been provided. The
13 Receiver initially sought to recover the funds from Mr. Messina, which Mr. Messina
14 refused. The Receiver then asked Mr. Messina to agree to escrow the undisbursed
15 funds pending further order of the Court and provide an accounting of the funds he
16 received. On April 4, 2014, Mr. Messina, the Receiver, and the Commission agreed
17 that \$2.332 million wired by Mr. Messina from various accounts he controls to the
18 client trust account of Thompson Hine LLP, Mr. Messina's attorneys, would be held
19 in escrow by Thompson Hine pending further order of the Court. Mr. Messina still
20 refuses, however, to provide any information about the remaining \$2.668 million,
21 stating only that it was disbursed for "business purposes."

22 On April 8, 2014, Maranda Fritz of Thompson Hine confirmed that
23 \$2,133,214.62 has been received by Thompson Hine and is being held pursuant to
24 the escrow agreement. The remaining \$200,000 to be held pursuant to the escrow
25 agreement has not yet been received. The Receiver also learned Mr. Messina
26 obtained a \$200,000 cashier's check from Bank of America, which he claims he lost.
27 Mr. Messina is apparently putting in a claim with Bank of America that the funds be
28 credited back to his account. Bank of America advises it may take as long as 91

1 days for such claim to be approved and the funds credited back to Mr. Messina's
2 account.

3 Mr. Messina's position is that the \$5 million transfer is a loan pursuant to a
4 two-line loan agreement dated February 27, 2014, in which Mr. Messina is the
5 beneficiary of a \$5 million non-recourse loan, to be repaid in 2019 in a single
6 balloon payment. The funds were wired to Mr. Messina's IOLTA trust account.
7 The purported loan agreement is virtually identical to purported non-recourse,
8 unsecured loan agreements signed by Receivership Entity Manna Holding Group,
9 Inc., an entity owned by Mr. Xu's wife, in connection with large transfers from
10 World Capital Market, Inc. and Kingdom Capital Market, LLC for the purchase of
11 real property. Declaration of Peter Del Greco, Dkt. No. 6, Exhibits 32 and 33. No
12 payments are due under the purported loan agreement until January 2019.

13 Moreover, Defendant Ming Xu subsequently asked for return of the "retainer"
14 from Mr. Messina, which undermines a claim that this was a bona fide loan
15 transaction for some legitimate purpose.

16 The Receiver is filing an ex parte application concurrently with this report
17 requesting that Mr. Messina's bank accounts be frozen and he be directed to provide
18 an accounting of all funds received from the Receivership Entities, including
19 ToPacific, Inc. Such immediate relief is necessary to protect investors from further
20 dissipation of the funds pending further investigation and a determination by the
21 Court of the true nature of the \$5 million transfer.

22 **F. Affiliated Entities**

23 It appears that Mr. Xu was associated with a large number of companies in
24 the United States and abroad, and the Receiver is continuing to investigate and
25 locate companies affiliated with Mr. Xu and/or the Receivership Entities. Through
26 her investigation and review of records and the Commission's filings, the Receiver
27 has identified the following entities, which appear to be affiliated with Mr. Xu
28 and/or to the Receivership Entities:

- 1 • Agape Technology Ltd.,
- 2 • Agape Technology, Inc.,
- 3 • Alternate Light Technologies,
- 4 • AXM Global, LLC,
- 5 • Frequency Holdings, Inc.,
- 6 • Fresh, Inc.,
- 7 • Genergeia Inc.
- 8 • Global Holdings, Inc.
- 9 • Goldpointe Holdings, Inc.
- 10 • Harvard Global Institute, Inc.
- 11 • Joseph Global Institute, Inc.
- 12 • Kingdom Golf M&I, Inc.,
- 13 • Kingdom Healthcare, Inc.,
- 14 • Manna Technology Ltd.,
- 15 • New World Marketing and Distribution,
- 16 • Organic Farm Group Corp.,
- 17 • Sam Xiao Hu Elite Global Consulting Co.,
- 18 • Supercare Medical Group,
- 19 • The Manna for All Foundation,
- 20 • ToPacific, Inc.,
- 21 • US Immigration Investment Assoc.,
- 22 • Vantone International Holding, Inc.,
- 23 • VIPStore USA Co.,
- 24 • WCM Advisors, Inc.,
- 25 • WCM Art, Inc.
- 26 • World Cloud Media, Inc.
- 27 • 12 Zodiacs, Inc., and
- 28 • 2-Track Global, Inc.

1 The Receiver continues to investigate the ties and relationships between these
2 entities and the Defendants and secure their assets. If necessary, the Receiver will
3 seek an order clarifying their status as subsidiaries or affiliates, and therefore
4 Receivership Entities.

5 **G. Personal Property, Loans, and Investments.**

6 Through her investigation, interviews, and document review, the Receiver has
7 identified a significant number of personal property loans, investments, and assets.
8 Based upon the interview with Mr. Xu and records reviewed by the Receiver, it
9 appears that millions of dollars were spent in connection with the acquisition of
10 personal property, investments in "start-up" enterprises, and loans to third parties.
11 The Receiver and her counsel will continue to investigate and secure any and all
12 assets of the Receivership Entities. The following is a brief summary of information
13 obtained on the two Relief Defendants over which the Receiver is not receiver:

14 1. PMX Holdings.

15 According to Mr. Xu and documents located at the offices, WCM loaned
16 \$750,000 to PMX Jeweler. PMX Jeweler apparently used these funds to acquire a
17 diamond worth well in excess of \$1 Million. This diamond is apparently located at
18 a jeweler in New York where it is being polished and prepared for sale. It is unclear
19 at this point how WCM was to realize on the cash value of the diamond, however,
20 the Receiver is actively pursuing this interest.

21 2. WCM Resources and Aeon Operating.

22 The company's records and Mr. Xu indicated that \$4.3 Million was
23 transferred to WCM Resources, Inc. As reflected elsewhere in the records, WCM
24 Resources, Inc. then invested some of these funds in Aeon Operating Inc. Aeon is
25 involved in the oil and gas industry. Apparently, Aeon owns leases for oil and gas
26 wells, although it is unclear whether they are actually in the process of drilling or
27 producing oil or whether they are simply holding the leasehold interests. The
28 Receiver secured approximately \$1.2 million in the WCM Resources account and

1 made demand upon Aeon to return any cash they were holding. Counsel for Aeon
2 has been in touch with counsel for the Receiver and counsel for the Commission
3 regarding producing documents and returning monies received from the
4 Receivership Entities as soon as possible. The Receiver will continue to actively
5 pursue collection thereof.

6 **H. Territorial Jurisdiction Over Receivership Assets.**

7 By filing the Complaint and the TRO with other federal district courts in the
8 United States, the territorial jurisdiction of this Court over receivership assets is
9 extended to such districts. 28 U.S.C. § 754, *see also* Haile v. Henderson Nat'l Bank,
10 657 Fed. 2d 816, 822 (6th Cir. 1981). Based on information obtained to date
11 regarding property owned by Receivership Entities or in which they may have a
12 security interest and in conformity with § 754 and the federal law, the Receiver has
13 filed the Complaint and the TRO in the United States District Courts for the
14 Northern, Eastern, and Southern Districts of California as well as District of Nevada
15 and all judicial districts in Texas. The Receiver has also caused the Complaint and
16 TRO to be recorded in the property records for each county in which the
17 Receivership Entities are believed to own real property or have a security interest in
18 real property. As additional information becomes available, the Receiver will file
19 and record the Complaint and the appointment order in additional districts and
20 counties.

21 The Receiver's counsel has served the TRO on HSBC Hong Kong demanding
22 a freeze on a WCM777 account located at the bank. Thus far, however, HSBC
23 Hong Kong has refused to recognize the TRO or take any action regarding the
24 WCM777 account.

25 **I. Investor Communications.**

26 The Receiver has established a dedicated web page on the Receiver's website
27 which will be used to provide case information, regular updates, and answers to
28 frequently asked questions to investors and creditors. The Internet address for the

1 webpage is as follows: http://www.ethreadvisors.com/?page_id=1346. The
2 Receiver is presently attempting to obtain the identity of investors based on the
3 records provided by Mr. Xu and his associate Edward King. In addition, the
4 Receiver intends to search the electronic records of the company to ascertain the
5 identity of investors in this matter. Depending upon the number of investors and
6 their location, the Receiver will determine how best to provide notice and
7 information to investors with regard to this matter. In addition, the Receiver is
8 maintaining a dedicated e-mail address and telephone line for investor inquiries.

9 **III.**

10 **PRELIMINARY RECOMMENDATIONS**

11 The Receiver's efforts to marshal the assets and recover assets and relevant
12 Receivership Entity documents and records are ongoing. The assets and materials
13 obtained to date clearly do not provide a complete picture of the Receivership
14 Entities' assets, liabilities, history, and financial activities. In addition, the
15 connections to overseas enterprises and assets are not fully known yet. In the near
16 term, the Receiver and her professionals make the following recommendations with
17 regard to their efforts to better understand and document the financial activities of
18 the Receivership Entities.

19 **A. Document Recovery Efforts**

20 The Receiver will obtain records from all financial institutions where the
21 Receivership Entities maintained accounts as well as from attorneys and accountants
22 engaged by the Receivership Entities. The Receiver has served subpoenas on
23 certain institutions, individuals, and entities and proposes to proceed with these
24 efforts to obtain documents, assets, and information. It may also be necessary to
25 take the depositions of certain individuals to obtain a complete picture of the
26 enterprise.

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1 **B. Receivership Asset Recovery Efforts and Investigation**

2 The Receiver will seek to locate any presently unaccounted for receivership
3 assets that may exist. As noted above, it is believed that certain assets may be
4 located once the Receiver has had an opportunity to review the electronic records of
5 the company. The Receiver will take appropriate steps to secure such assets and
6 preserve their value.

7 **C. Accounting**

8 Once the Receiver has obtained bank records and records held by third
9 parties, the Receiver will complete her accounting to establish, among other things,
10 where the funds obtained by the Receivership Entities came from and where they
11 went after they were received by the Receivership Entities.

12 **D. Repatriation of Overseas Assets**

13 In addition to serving the TRO on HSBC Hong Kong, the Receiver will
14 investigate what, if any, assets are located in overseas banks and institutions. The
15 Receiver will then report to the Court and advise on proposed measures that may be
16 taken in order to repatriate these assets.

17 **E. Maintain Operations of the Golf Courses**

18 As noted above, there are two golf courses owned by the Receivership
19 Entities. The golf course operations generate revenue and the underlying properties
20 have significantly more value as operating golf courses. Accordingly, the Receiver
21 proposes to continue to operate the golf courses. In doing so, the Receiver will
22 consider the contracts in place for maintenance and operation and determine what, if
23 any, changes may be necessary to maximize the value of the assets.

24 **F. Identify Investors and Propose Methods to Disseminate**
25 **Information**

26 The Receiver will continue to gather information and identify the investors
27 and creditors of the Receivership Entities. The Receiver will then propose to the
28 Court a methodology to disseminate information to investors, likely via e-mail

1 and/or the receivership website. For example, it may be appropriate to establish a
2 web portal where investors may log-in using their user names and password
3 assigned to them by the Receivership Entities to update their contact information.
4 This may also be useful later in the case with regard to the claims and distribution
5 process.

6 **G. Provide Reports to the Court on a Quarterly Basis or as Otherwise**
7 **Directed**

8 The Receiver proposes to provide quarterly reports to the Court, with her next
9 report being due in July 2014 and covering her investigation and other activities
10 through June 30, 2014. In the meantime, the Receiver anticipates seeking relief in
11 the next 30 to 45 days that will aid in administering the receivership and conserving
12 receivership estate resources.

13 Pursuant to the authority granted to her in Section XIV of the TRO, the
14 Receiver has engaged Allen Matkins Leck Gamble Mallory & Natsis, LLP ("Allen
15 Matkins") as her general counsel for the receivership. Considering the complexity
16 of the Receivership Entities and their assets, the amount of money raised by the
17 Receivership Entities, and what is at stake for investors, it is critical the Receiver
18 have counsel experienced and qualified in federal equity receiverships, real estate,
19 litigation, and other applicable areas of law. As part of the anticipated motion for
20 administrative relief, the Receiver will seek official approval of her engagement of
21 Allen Matkins.

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IV.
CONCLUSION

Based upon the Receiver's preliminary investigation and findings, the Receiver recommends and requests that the Court order the Receiver to continue pursuant to the TRO and supplemental orders issued by the Court. The Receiver also requests the Court authorize her continuing investigation and approve this first report and recommendations.

Dated: April 8, 2014



KRISTA L. FREITAG
Temporary Receiver

Dated: April 8, 2014

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

By: /s/ David R. Zaro
DAVID R. ZARO
Attorneys for Temporary Receiver
KRISTA L. FREITAG

PROOF OF SERVICE

Securities and Exchange Commission v. World Capital Market Inc.; WCM777 Inc, et al.
USDC, Central District of California – Western Division (Los Angeles) – Case No. 2:14-cv-02334-CAS-MRW

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 515 S. Figueroa Street, 9th Floor, Los Angeles, California 90071-3398.

A true and correct copy of the foregoing document(s) described as: **RECEIVER'S FIRST REPORT AND RECOMMENDATIONS** will be served in the manner indicated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** – the above-described document will be served by the Court via NEF. On **April 8, 2014**, I reviewed the CM/ECF Mailing Info For A Case for this case and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated below:

- **John B. Bulgozdy** bulgozdyj@sec.gov, LAROFiling@sec.gov, berryj@sec.gov, irwinma@sec.gov, cavallones@sec.gov
- **Peter F. Del Greco** delgreco@sec.gov, LAROFiling@sec.gov, cavallones@sec.gov
- **Amrita Bimali Walgampaya** bwalgampaya@w-wlaw.com

2. **SERVED BY U.S. MAIL OR OVERNIGHT MAIL (indicate method for each person or entity served):** On **April 8, 2014**, I served the following person(s) and/or entity(ies) in this case by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service with delivery fees paid or provided for addressed as follows. I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it is deposited with the U.S. postal service on that same day in the ordinary course of business.

David Van Sambeek, Esq.
Wellman & Warren LLP
24411 Ridge Route, Suite 200
Laguna Hills, CA 92653

**Overnight
Mail**

Attorneys for Defendants World Capital Market Inc., WCM777 Inc., WCM777 Ltd dba WCM777 Enterprises, Inc., Ming Xu aka Phil Ming Xu, Relief Defendant Manna Sources International, Inc.

Ming Xu
9532 Olive Street
Temple City, CA 91780

**Overnight
Mail**

Agent for service of process of Relief Defendant Kingdom Capital Market, LLC

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Haiyan Zhang
9532 Olive Street
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Agent for service of process for Relief Defendant Manna Holding Group, LLC

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D. Keith Foree
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Agent for service of process for Relief Defendants WCM Resources, Inc. and Aeon Operating, Inc.

**Overnight
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1 Science Museum Road, TST
Kowloon, Hong Kong

**Overnight
Mail**

3. **SERVED BY PERSONAL DELIVERY OR FACSIMILE (indicate method for each person or entity served):** On _____, I served the following person(s) and/or entity(ies) on the attached Service List at the last known address(es) in this case by personal delivery, or by facsimile transmission. Via Personal Delivery: I caused such envelope to be delivered by hand to the offices of the addressee by delivering same to an employee of World Wide Attorney Service located at 1533 Wilshire Boulevard, Los Angeles, California 90017. Via Fax by transmitting a true copy of said document from facsimile machine whose telephone number is (213) 620-8816. There was no error was reported by the machine. I caused the machine to print a record of the transmission. Said fax transmission was directed to the facsimile numbers as stated on the attached mailing list.

Executed on **April 8, 2014**. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

/s/ Martha Diaz
Martha Diaz