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

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

vs.

PACIFIC WEST CAPITAL GROUP,  
INC., *et al.*,

Defendants.

Case No. 2:15-cv-02563 FMO (FFMx)

**RESPONSE OF MILLS, POTO CZAK  
& COMPANY TO RECEIVER'S  
MOTION FOR AUTHORITY TO  
TERMINATE MILLS, POTO CZAK  
AND & COMPANY**

Date: May 31, 2018  
Time: 10:00 a.m.  
Place: Ctrm 6D  
Hon. Fernando M. Olguin

Mills, Potoczak & Company ("MPC") hereby responds to the Receiver's motion for authority to, among other things, terminate MPC (Document No. 153, the "Motion") as set forth hereinafter.

MPC was appointed as trustee of Defendant PWCG Trust by Defendant Pacific West Capital Group, Inc., pursuant to the provisions of that certain Amended and

Restated Trust Agreement dated April 29, 2011. In its role as Trustee, MPC has since that time continuously provided a variety of accounting, administrative, tracking, disbursement, financial and organizational tasks for the benefit of the Trust and its beneficiaries. Since the beginning of this case in 2015, MPC has been completely forthright and cooperative in responding to any and all requests for information or assistance from the SEC. MPC has continued to provide necessary management services to the Trust and the receivership estate since this Court's appointment of the Receiver (Motion, at 2).

MPC is in general agreement with the relief sought by the Motion, insofar as the Motion seeks authority to engage ITM Twentyfirst ("21st") to provide portfolio management services, and certain other duties performed by MPC in its role as Trustee. Notwithstanding the foregoing, MPC believes that it can and will continue to provide valuable services to the Trust, the Receiver and 21st, due to MPC's longstanding familiarity with the many facts, figures, accounts, policies, and personnel that make up the subject matter of the Receivership. MPC feels that it can be most effective in its post-receivership role by remaining in the nominal role of Trustee of the Trust, subject to the continuous supervision of the Receiver and the Court. MPC also concurs with the Motion insofar as it seeks approval to pay MPC on an hourly basis for those post-receivership services not provided by 21st, subject to Court approval of the actual fees and costs.

MPC acknowledges that the Receiver retains at all times the right to pursue legal action against MPC, as provided for in the Judgment as to Defendant PWC Trust and that continuing in its role as Trustee does not alter or affect any legal claims or actions the Receiver may take.

MPC has met and conferred with the Receiver regarding these issues and understand that the Receiver is in agreement that MPC will remain in its role as Trustee notwithstanding the Receiver's request in the Motion for authority to terminate the portfolio management services provided by MPC and transition those

services to 21st.

For the foregoing reasons, MPC requests that the Court grant the Motion, with the modifications described herein.

Respectfully submitted,

Dated: May 10, 2018

/s/ James K. Roosa  
James K. Roosa, Esq.  
Roosa Co., LP

Dennis J. Kelly, Esq.  
Dillingham & Murphy LLP  
Attorneys for Mills Potoczak &  
Company

**PROOF OF SERVICE**

I am over the age of 18 years and not a party to this action. My business address is:

ROOSA CO, LPA, James K. Roosa, 3723 Pearl Road, Ste 200, Cleveland, OH  
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On May 10, 2018, I caused to be served the document entitled RESPONSE OF MILLS, POTOCZAK & COMPANY TO RECEIVER'S MOTION FOR AUTHORITY TO TERMINATE MILLS, POTOCZAK AND & COMPANY (docket # ) on all the parties to this action addressed as stated on the attached service list:

**OFFICE MAIL:** By placing in sealed envelope(s), which I placed for collection and mailing today following ordinary business practices. I am readily familiar with this agency's practice for collection and processing of correspondence for mailing; such correspondence would be deposited with the U.S. Postal Service on the same day in the ordinary course of business.

**PERSONAL DEPOSIT IN MAIL:** By placing in sealed envelope(s), which I personally deposited with the U.S. Postal Service. Each such envelope was deposited with the U.S. Postal Service at Los Angeles, California, with first class postage thereon fully prepaid.

**EXPRESS U.S. MAIL:** Each such envelope was deposited in a facility regularly maintained at the U.S. Postal Service for receipt of Express Mail at Los Angeles, California, with Express Mail postage paid.

**HAND DELIVERY:** I caused to be hand delivered each such envelope to the office of the addressee as stated on the attached service list.

**UNITED PARCEL SERVICE:** By placing in sealed envelope(s) designated by United Parcel Service ("UPS") with delivery fees paid or provided for, which I deposited in a facility regularly maintained by UPS or delivered to a UPS courier, at Los Angeles, California.

**ELECTRONIC MAIL:** By transmitting the document by electronic mail to the electronic mail address as stated on the attached service list.

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

**FAX:** By transmitting the document by facsimile transmission. The transmission was reported as complete and without error.

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

Date: May 10, 2018

/s/ James K Roosa

James K Roosa

**SEC v. Pacific West Capital Group, Inc.; Andrew B. Calhoun IV, et al.**  
**United States District Court – Central District of California**  
**Case No. 2:15-CV-02563-FMO-FFMx**  
**(LA-04248)**

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