

ENTITY(S) AND PARTY(S) DESCRIPTION

An early task in forensic accounting analysis is identification of entities and ownership. This permits facile tracing of funds flow and assignment of asset ownership. The entities identified to are summarized below, beginning with those contained in the TRO and followed by those not yet contained in the TRO.

ENTITIES AND/OR PARTY CONTAINED IN THE TRO
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The TRO contained 1 party and 3 entities as identified below.

CHARLES WESLEY RHODES, JR.

Name: Charles Wesley Rhodes, Jr

Date of Birth: May 15, 1951, Alameda, CA

SSN: xxx-xx-xxxx

Status: Married, spouse Anne (Thayer)

Occupation: Private money manager, owner of Rhodes Econometrics, The Rhodes Company, "de facto managing partner" of PPPS "Partnership," ownership in certain veterinary clinics and other entities, below.

Residence: 28714 SW Mountain Rd West Linn, OR 97068

Financial Highlights: Unknown. Funds were commingled with Rhodes Econometrics, Inc., The Rhodes Company, PPPS "Partnership", and other entities.

RHODES ECONOMETRICS, INC.

Name: Rhodes Econometrics, Inc., Oregon "S" corporation

Date of Formation: October 1, 1998 **Date of Oregon Registration:** October 17, 1998

Key Identifying Number: EIN: 93-1254386 **Status:** Active

Ownership: 100% Charles Wesley Rhodes, Jr.

Operations: Private money management investment company based in Lake Oswego, OR. At time of TRO, 4 employees on site:

- Marilyn Scofield, 12-Year employee (followed Rhodes from prior employment), responsible for administration and office management
- Nina Hedberg, 2-Year employee responsible for Marketing
- Aradhana Nayak-Rhodes, 2-year employee responsible for unknown; daughter-in-law of Rhodes.

Rhodes Econometrics, Inc. and The Rhodes Company (see below) co-resided at 4949 Meadows Road, Suite 620 in Lake Oswego. Rhodes Econometrics, Inc. was the entity operating as the custodial source with Ameritrade for custodial clients.

Financial Highlights: At the time of the TRO Rhodes Econometrics, Inc. had about 100 clients with aggregate investments approximating **\$23,500,000**. Rhodes Econometrics, Inc. averaged about \$250,000 annual revenues based upon a sliding scale percentage fee depending upon the amount of assets held by each respective custodial client. At the date of the TRO the net worth was nominal. Funds were commingled with Charles Wesley Rhodes, Jr., The Rhodes Company, and PPS "Partnership" (see below).

THE RHODES COMPANY

Name: The Rhodes Company, Oregon "S" corporation

Date of Formation: Unknown **Date of Oregon Registration:** August 12, 1985

Key Identifying Number: EIN: xx-xxx2187 **Status:** Active (SUCCESSOR TO PROFESSIONAL PRACTICE PLANNING SERVICES, INC. AND PROFESSIONAL PRACTICE PLANNING SERVICES, LTD.)

Ownership: 100% Charles Wesley Rhodes, Jr., appears to have had no other shareholders.

Operations: The Rhodes Company and Rhodes Econometrics, Inc. (see above) co-resided at 4949 Meadows Road, Suite 620 in Lake Oswego. The Rhodes Company is the successor entity to Professional Practice Planning Services, Inc. (see below). The Rhodes Company was originally formed to capture revenues earned by Charles Wesley Rhodes, Jr. as he delivered practice management advice primarily to veterinarians. Also, according to Rhodes Econometrics, Inc. employees certain management/investment advisory fees from "old" clients (handled only by Charles Wesley Rhodes, Jr.) were paid directly to Charles Wesley Rhodes, Jr. and recorded as revenues within The Rhodes Company.

Financial Highlights: The Rhodes Company averaged about \$250,000 annual revenues. At the date of the TRO the net worth was nominal. Funds were commingled with Charles Wesley Rhodes, Jr., Rhodes Econometrics, Inc., PPS "Partnership", and other entities (see below).

RESOURCE TRANSACTIONS, INC.

Name: Resource Transactions, Inc., entity type unknown

Date of Formation: Unknown **Date of Oregon Registration:** April 3, 2006

Key Identifying Number: EIN: xx-xxx0528 **Status:** Active

Ownership: Does not appear to have "owners" based upon the Operations description, below.

Operations: According to Charles Wesley Rhodes, Jr., Resource Transactions, Inc. was established solely to process funds flow in connection with the shut-down of the "Total Return Fund." The Total Return Fund was an investment "beta" test conducted by Charles Wesley Rhodes, Jr. and consisted of about 8 investors approximating \$4 million. The Total Return Fund was established "about" late 2003 and was liquidated/closed "about" February 2005.

Financial Highlights: Unknown. Funds were commingled with PPPS "Partnership" and possibly other entities.

DOLLHOUSE VENTURES, LLC

Name: Dollhouse Ventures, LLC, unknown entity type

Date of Formation: Unknown **Date of Oregon Registration:** May 26, 1999

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Unknown.

Operations: Possibly formed in order to sell dollhouse inventory from Dura-Craft, Inc. (below). Predecessor to Estates in Miniature.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Dollhouse Ventures, LLC because it appears to have involvement with Dura-Craft, Inc. dollhouse inventory. Also, John Carr is the Registered Agent, and James M. Myers is the President.

CROSSED FLAGS FARM & CROSSED FLAGS FARM, LLC

Name: Crossed Flags Farm & Crossed Flags Farm, LLC, Oregon LLC

Date of Formation: Unknown **Date of Oregon Registration:** Oct. 22, 2001

Key Identifying Number: EIN: xx-xxx7995 **Status:** Active

Ownership: Appears to be 100% owned by Charles Wesley Rhodes, Jr.

Operations: Appears to have been formed as the umbrella for his collector automobile "museum" residing on his residence property. Results from operations are reported on Mr. Rhodes personal income tax return.

Financial Highlights: Unknown.

Reasons for Focus: The Receiver is presently focused on Crossed Flags Farm, LLC for various reasons, including the fact that it is owned by Rhodes, and the collector car "museum" located at the residence of Wesley Rhodes is held by Crossed Flags Farm, LLC.

CORVETTE SPECIALTIES, INC.

Name: Corvette Specialties, Inc., Oregon "S" corporation

Date of Formation: May 17, 2002 **Date of Oregon Registration:** May 17, 2002

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: 100% owned by Dean Sprecher; appears to have had no other shareholders.

Operations: Provides restoration and maintenance of collector "muscle" cars, particularly "mid-year" Chevrolet Corvettes, i.e. 1963-1967. Purchased Corvette Specialties, Inc. in June 2002 from the former owner who had owned John's Auto and Corvette Specialties, Inc. A September 30, 2005 Bank of America Signature Card form indicates Dean Sprecher as President, and Charles Wesley Rhodes, Jr. as Vice President

Financial Highlights: Unknown, but funds were commingled with Northwest Muscle Cars, LLC and possibly PPPS Partnership.

Reasons for Focus: The Receiver is presently focused on Corvette Specialties, Inc. for various reasons, including the following: Dean Sprecher is the owner of Corvette Specialties, Inc. Dean Sprecher purchased 14 automobiles and 1 trailer from Rhodes in October 2005 for \$650,000, borrowing \$392,200 from Rhodes for the purchase. A September 30, 2005 Bank of America Signature Card for a Corvette Specialties, Inc. bank account form indicates Dean Sprecher as President, and Charles Wesley Rhodes, Jr. as Vice President. Also, Rhodes deposited a Wells Fargo cashier's check for \$895,000 on October 14, 2005 into the Bank of America account showing Sprecher and Rhodes as President and Secretary, respectively and co-signators. And, \$1,227,824.95 was transferred from the Corvette Specialties, Inc. Bank of America account into the Northwest Muscle Cars, LLC account on December 21, 2005. Finally, several checks were written on the Bank of America account for personal expenditures of Rhodes. Consequently, certain accounts involving Dean Sprecher have evidence of commingling with various Rhodes accounts.

ESTATES IN MINIATURE, LLC

Name: Estates in Miniature, LLC, Oregon LLC

Date of Formation: Unknown **Date of Oregon Registration:** March 7, 2003

Key Identifying Number: EIN: xx-xxx7972 **Status:** Active

Ownership: Unknown

Operations: Unknown. May have served as "agent" in selling Dura-Craft, Inc. dollhouses. The www.dollhouseproperties.com Internet site shows Estates in Miniature, LLC as the provider. Believed to be successor Company to Dura-Craft and Dollhouse Ventures.

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Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Estates in Miniature, LLC because it is owned by Rhodes, John Carr is the Registered Agent, and the LLC was involved in dollhouse inventory associated with Dura-Craft, Inc. Also, funds may have been commingled.

ENTITIES AND/OR PARTY(S) NOT CONTAINED IN THE TRO
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The TRO did not contain the following parties or entities. However, the following entities were either identified in the supporting documentation, e.g. SEC or identified by the Receiver to date as potentially related.

PPPS "PARTNERSHIP"

Name: PPPS Partnership, apparently exists in name only, but used a valid EIN. See section III B in Receiver's Preliminary Report.

WEALTH STRATEGIES CORPORATION

Name: Wealth Strategies Corporation, Oregon "?" corporation

Date of Formation: Unknown **Date of Oregon Registration:** April 10, 2003

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Unknown, but possibly 50%/50% ownership with Charles Wesley Rhodes, Jr. and Angela D. Lyles (unknown). According to Charles Wesley Rhodes, Jr. it was formed for specialized investment products, but was never launched due to Ms. Lyles' medical conditions.

Operations: Unknown.

Financial Highlights: Unknown.

Reasons for Focus: The Receiver is presently focused on Wealth Strategies Corporation because John Carr is the Registered Agent, Wealth Strategies Corporation is owned by Rhodes, and funds may have been commingled.

NORTHWEST COLLECTOR CARS, LLC

Name: Northwest Collector Cars, LLC, Oregon LLC

Date of Formation: Unknown **Date of Oregon Registration:** Dec. 12, 2005

Key Identifying Number: EIN: xx-xxx1056 **Status:** Active – Note that this entity was originally named Northwest Muscle Cars, LLC, but changed the name to “Collector” when insurance coverage was denied based upon the name inference.

Ownership: Appears to be 50% each by Dean Sprecher and Charles Wesley Rhodes, Jr.

Operations: Appears to have been formed to buy/sell collector cars. Believed to be successor to Corvette Specialties.

Financial Highlights: Unknown, but funds were commingled with Corvette Specialties, Inc. and possibly PPS Partnership.

Reasons for Focus: The Receiver is presently focused on Northwest Collector Cars, LLC because of its relationship to Corvette Specialties, Inc., the fact that it is owned in part by Wesley Rhodes, and because of evidence of commingling.

DURA-CRAFT, INC.

Name: Dura-Craft, Inc., unknown

Date of Formation: Unknown **Date of Oregon Registration:** Aug. 11, 1978

Key Identifying Number: EIN: Unknown **Status:** Active (Successor to Springbrook Marketing, Inc.; successor to Dura-Craft, Inc., registered Feb. 23, 1973.

Ownership: Unknown. It is possible that Charles Wesley Rhodes, Jr. sold his previously held ownership interest to Mr. James M. Myers. David E. Christie and Gladys A. Christie may have also held/hold ownership interests.

Operations: Unknown.

Financial Highlights: Unknown.

Reasons for Focus: The Receiver is presently focused on Dura-Craft, Inc. because David Grau (John Carr’s predecessor) is the Registered Agent and Rhodes was a recent owner.

NORTHWEST PURCHASING, INC.

Name: Northwest Purchasing, Inc., unknown

Date of Formation: Unknown **Date of Oregon Registration:** Aug. 11, 1978

Key Identifying Number: EIN: Unknown **Status:** Inactive

Ownership: Unknown.

Operations: Unknown.

Financial Highlights: Unknown.

Reasons for Focus: The Receiver is presently focused on Northwest Purchasing, Inc. because it shares common addresses with Dura-Craft, Inc.

The Veterinary-Related Entities

VETERINARY CLINIC PROPERTIES, L.L.C.

Name: Veterinary Clinic Properties, L.L.C., Oregon LLC

Date of Formation: Unknown **Date of Oregon Registration:** April 7, 1995

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: 50%/50% ownership between Douglas Gribskov and Charles Wesley Rhodes, Jr.

Operations: Formed to hold the Lake Oswego real estate where Glovc, P.C. (below) operates.

Financial Highlights: Unknown, but rent is paid to this entity by Glovc, P.C.

Reasons for Focus: The Receiver is presently focused on Veterinary Clinic Properties, LLC because Rhodes is a 50% owner.

VETERINARY MANAGEMENT COMPANY OF OREGON, INC.

Name: Veterinary Management Company of Oregon, Inc., entity type unknown

Date of Formation: Unknown **Date of Oregon Registration:** April 7, 1995

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: 50%/50% ownership between Douglas Gribskov and Charles Wesley Rhodes, Jr.

Operations: Formed to provide management-related services to veterinary clinics and provide collective "buying power" for veterinary supplies and products.

Financial Highlights: Unknown, but carried a line of credit.

Note that an additional Veterinary Management Company of Oregon, Inc. resides on the Oregon Secretary of State site, but shows a registration date of June 17, 1996.

Reasons for Focus: The Receiver is presently focused on Veterinary Management Company, Inc. because Rhodes is a 50% owner.

ALOHA DOG AND CAT HOSPITAL, P.C.

Name: Aloha Dog and Cat Hospital, P.C., Oregon "P.C."

Date of Formation: Unknown **Date of Oregon Registration:** July 31, 1981

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Appears to be 100% owned by Doug Gribskov.

Operations: Unknown, likely veterinarian services.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Aloha Dog and Cat Hospital, P.C. because Doug Gribskov is the owner.

GLOVC, P.C.

Name: Glovc, P.C., Oregon "P.C."

Date of Formation: Unknown **Date of Oregon Registration:** April 7, 1995

Key Identifying Number: EIN: Unknown **Status:** Active (SUCCESSOR TO ANIMAL HOSPITAL MANAGEMENT, INC., BELOW)

Ownership: Appears to have current ownership of 36.95%, 57.51% and 5.54% by Charles Wesley Rhodes, Jr., Douglas Gribskov and Michael Martyn, respectively. Originally formed by Charles Wesley Rhodes, Jr. and Gribskov about 12 years ago. This entity was sold by Charles Wesley Rhodes, Jr. and Gribskov very recently.

Operations: Unknown, likely veterinarian services.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Glovc, P.C. because Rhodes is a 39.99% owner.

ANIMAL HOSPITAL MANAGEMENT, INC.

Name: Animal Hospital Management, Inc., unknown

Date of Formation: Unknown **Date of Oregon Registration:** April 7, 1995

Key Identifying Number: EIN: Unknown **Status:** (PREDECESSOR TO GLOVC, P.C., ABOVE)

Ownership: Appears to be 100% owned by Doug Gribskov.

Operations: Unknown.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Animal Hospital Management, Inc. because Charles Wesley Rhodes, Jr. and Douglas Gribskov are listed as the President and Secretary, respectively.

FOREST HEIGHTS VETERINARY CLINIC, P.C.

Name: Forest Heights Veterinary Clinic, P.C., unknown

Date of Formation: Unknown **Date of Oregon Registration:** May 1, 1996

Key Identifying Number: EIN: xx-xxx6266 **Status:** Active

Ownership: Appears to have current ownership of 39.99%, 50.00% and 10.00% by Charles Wesley Rhodes, Jr., Douglas Gribskov and Michael Martyn, respectively.

Operations: Unknown, likely veterinarian services.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Forest Heights Veterinary Clinic, P.C. because Rhodes owns 39.99% interest.

VILLAGE AT MAIN VETERINARY HOSPITAL, P.C.

Name: Village at Main Veterinary Hospital, P.C., unknown

Date of Formation: Unknown **Date of Oregon Registration:** Nov. 22, 1996

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Appears to have current ownership of 39.99%, 50.00% and 10.00% by Charles Wesley Rhodes, Jr., Douglas Gribskov and Michael Martyn, respectively.

Operations: Unknown, likely veterinarian services.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Village at Main Veterinary Hospital, P.C. because Rhodes owns 39.99% interest.

ANIMAL ALLERGY AND SKIN CLINIC

Name: Animal Allergy and Skin Clinic, unknown

Date of Formation: Unknown **Date of Oregon Registration:** Aug. 12, 1999

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Appears to be 100% owned by Douglas Gribskov to accommodate the US practice rights of a Canadian veterinarian.

Operations: Unknown, likely veterinarian services.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Animal Allergy and Skin Clinic due to its affiliation with Douglas Gribskov and possible relation to and/or transactions with Wesley Rhodes.

CLASSY PAWS

Name: Classy Paws, unknown

Date of Formation: Unknown **Date of Oregon Registration:** May 6, 2004

Key Identifying Number: EIN: Unknown **Status:** Active

Ownership: Unknown.

Operations: Unknown.

Financial Highlights: Unknown

Reasons for Focus: The Receiver is presently focused on Classy Paws due to its affiliation with Douglas Gribskov and possible relation to and/or transactions with Wesley Rhodes.