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7 Attorneys for Receiver
 8 THOMAS A. SEAMAN

9 **UNITED STATES DISTRICT COURT**
 10 **NORTHERN DISTRICT OF CALIFORNIA**

12 SECURITIES AND EXCHANGE
 COMMISSION,
 13
 Plaintiff,
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 vs.
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 16 SMALL BUSINESS CAPITAL CORP.;
 MARK FEATHERS; INVESTORS PRIME
 FUND, LLC; and SBC PORTFOLIO
 17 FUND, LLC,
 18
 Defendants.

Case No. CV12-03237

**DECLARATION OF THOMAS A. SEAMAN
 IN RESPONSE TO MOTION OF
 DEFENDANT MARK FEATHERS FOR
 CERTAIN MOTION HEARING DATES AND
 LEAVE TO SEEK RECONSIDERATION**

Ctrm: 4 - 5th Floor
 Judge: Hon. Edward J. Davila

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1 I, Thomas A. Seaman, declare:

2 1. I am the Court-appointed receiver for Small Business Capital Corp. ("SB Capital"),
3 Investors Prime Fund, LLC ("IPF"), and SBC Portfolio Fund, LLC ("SPF"), and their subsidiaries
4 and affiliates. This declaration is made in response to Defendant Mark Feathers' request for
5 certain motion hearing dates and leave to seek reconsideration (Dkt. No. 731) ("Request"). I have
6 personal knowledge of the facts stated herein, and if called upon to do so, I could and would
7 personally and competently testify to them.

8 2. In the Request, Mr. Feathers accuses me of perjuring myself by stating that I never
9 represented myself to be a CPA. Mr. Feathers cites to an advertisement placed in the Receivership
10 News publication in its Fall 2003 issue. Once again, Mr. Feathers is wrong.

11 3. The reference to CPA in the Summer 2003 Receivership News advertisement was
12 an error made by the publication and/or its printer. Attached hereto as Exhibit A are five other
13 advertisements in the Receivership News published before and after the one Mr. Feathers cites
14 (one from the Spring 2003 issue, two from the Summer 2003 issue, and two from the Fall 2004
15 issue). The erroneous advertisement from the Fall 2003 issue is also included. These five other
16 advertisements all correctly reflect my CFA credential. Indeed, when the Receivership News
17 made the error in the Fall 2003 advertisement, I promptly notified them of it and asked that they
18 make sure to state my correct CFA credential in future advertisements. The Receivership News
19 acknowledged the error and used the correct CFA credential in future advertisements, as Exhibit A
20 demonstrates.

21 4. In digging through old Receivership News issues, Mr. Feathers clearly ignored all
22 of the advertisements reflecting my correct CFA credential, citing only the one publisher/printer
23 error from Fall 2003. This was done to mislead the Court into believing I intentionally
24 represented myself as a CPA. This is consistent with Mr. Feathers' pattern of misrepresenting the
25 facts to the Court and investors. This conduct has caused great harm to investors and creditors.
26 Indeed, the Court has determined Mr. Feathers defrauded investors and ordered him to disgorge
27 more than \$7.7 million.

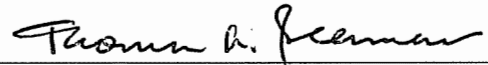
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1 5. The harm already done to investors and creditors is further exacerbated each time
2 Mr. Feathers files another spurious attack against me, confuses and manipulates investors, and
3 attempts to delay and hinder the receivership. This conduct has greatly increased administrative
4 expenses of the receivership . Conserving receivership estate resources is of paramount
5 importance. This is not a matter of a *pro se* litigant not understanding the rules. This is
6 intentionally harassing, misleading, and manipulative conduct that directly harms investors and
7 creditors. I submit that the Court should issue an order prohibiting Mr. Feathers from
8 communicating with investors or filing further motions or applications without first obtaining
9 leave of Court. Such an order is necessary to prevent further harm to investors and creditors.

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

Executed this 5th day of March, 2014, at Irvine, California.



THOMAS A. SEAMAN

EXHIBIT A

DAVID J. PASTERNAK

Pasternak Pasternak & Patton

Tel: 310.553.1500

Is pleased to announce the appointment as Receiver for Death Row Records, an operating company

Superior Court
County of Los Angeles

DAVID L. RAY

Saltzburg Ray & Bergman

Tel: 310.481.6700

Is pleased to announce the appointment as Receiver for Solution Central Media, Inc., a liquidation

Superior Court
County of San Mateo

**THOMAS A. SEAMAN, CFA,
RECEIVER**

Thomas Seaman Company
Tel: 949.222.0551

Is pleased to announce the completion of duties as Receiver for Pasadena Village Assisted Living Community, an operating company

Superior Court
County of Los Angeles,
Northern District

STEVE SPEIER

Squar Milner

Tel: 949.222.2999

Is pleased to announce the completion of duties as Receiver for Riverside Communications, a partnership liquidation

Superior Court
County of Riverside

ROBERT C. WARREN III

Investors' Property Services

Tel: 714.708.0180

Is pleased to announce the appointment as Receiver for the former Ramada Inn, Santa Ana, a rents and profits receivership

Superior Court
County of Orange

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce the appointment as Receiver for Vallico Fashion Park, a rents and profits receivership

Superior Court
County of Santa Clara

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce the completion of duties as Receiver for Car Wash of America LLC, an operating company

Superior Court
County of San Diego

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce the completion of duties of construction management and litigation support consultant for

Ocean Trails Golf Course,
an operating company

Consultant for Credit Suisse
First Boston

ANDREW R. ZIMBALDI

Alden Management Group

Tel: 714.751.7858

Is pleased to announce the appointment as Receiver for Regency Highlands, a completion of construction receivership

Superior Court
County of Riverside

KIRK RENSE

Law Office of Kirk Rense

Tel: 714.317.3869

Is now providing
legal services

to the receivership and
insolvency communities in

Los Angeles/Orange and
Riverside Counties

**THOMAS A. SEAMAN,
CFA, RECEIVER**

Thomas Seaman Company

Is pleased to announce his
completion of duties as Receiver for

Ground Zero Demolition,
an operating company

Superior Court
County of Los Angeles
Department 86

**THOMAS A. SEAMAN,
CFA, RECEIVER**

Thomas Seaman Company

Is pleased to announce his
completion of duties as Receiver for

5805 Sepulveda,
a rents & profits receivership

Superior Court
County of Los Angeles
Department 59

STEVE SPEIER

Squar Milner

Tel: 949.222.2999

Is pleased to announce his
completion of duties as Receiver for

Riverside Communications,
a partnership liquidation

Superior Court
County of Riverside

ROBERT C. WARREN III

Investors' Property Services

Tel: 714.708.0180

Is pleased to announce his
appointment as Receiver for

Mello Service, Inc.,
a gas station
a rents/profits receivership

Superior Court
County of San Bernardino

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce his
appointment as Receiver for

Rams Hill Golf Club,
An operating company

Superior Court
County of San Diego

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce his
completion of duties as Receiver for

El Dorado Concrete,
an operating company

Superior Court
County of San Diego

DOUGLAS P. WILSON

Douglas Wilson Companies

Tel: 619.641.1141

Is pleased to announce his
Appointment as Receiver for

Pacifica Square,
A rents & profits receivership

Superior Court
County of Los Angeles

ANDREW R. ZIMBALDI

Alden Management Group

Tel: 714.751.7858

Is pleased to announce his
appointment as Receiver for

Hudson vs Hedazi,
an equity receivership

Superior Court
County of Orange

Federal Tax Liens and the Receiver

BY CHARLES F. ROSEN, ESQ.*

(This is Part One of a two- part series on handling Federal Tax Liens in a Receivership.)

It is not uncommon that a receiver will be appointed over real and/or personal property assets of a taxpayer against whom a Notice of Federal Tax Lien has been filed. What are the rights/priorities of that tax lien against the interests of a receivership estate and other parties who may claim an interest? The sobering answer that the tax liability may remain a lien on the property even if it is conveyed by the receiver, may become a

lien against the receivership estate, or worst of all worlds, may become a lien against the receiver personally, if the lien is not properly handled. The careful receiver will take the time to identify and properly handle federal tax liens to avoid such consequences.

CREATION AND NOTICE OF A TAX LIEN

A Federal Tax Lien is created automati-

cally when (1) an assessment has been made against a taxpayer for unpaid taxes, (2) the taxpayer has been given a notice of demand for payment of that assessed tax liability, and (3) the taxpayer has failed to pay the tax liability. Internal Revenue Code sec. 6321. [Unless otherwise stated, all code references are to the Internal Revenue Code, Title 26 U.S. Code.] Recordation is not required for

Continued on page 14...

THOMAS A. SEAMAN, CPA, RECEIVER

Thomas Seaman Company
Tel: 949.222.0551
tom@thomasseaman.com

Is pleased to announce his appointment
as Receiver for

Regions Medical Center,
a partnership dispute receivership

Superior Court
County of Orange

ROBERT C. WARREN III

Investors' Property Services, Inc.
Tel: 714.708.0180
rob@investorshq.com

Is pleased to announce his appointment
as Receiver for

Udoma, a rents and profits
receivership

Superior Court
County of Los Angeles

DOUGLAS P. WILSON

Douglas Wilson Companies
Tel: 619.641.1141
dwilson@douglaswilson.com

Is pleased to announce his
appointment as Receiver for

The Auld Course,
an operating company receivership

Superior Court
County of San Diego

DOUGLAS P. WILSON

Douglas Wilson Companies
Tel: 619.641.1141
dwilson@douglaswilson.com

Is pleased to announce his
appointment as Receiver for

The Inn at Morgan Hill,
an operating company receivership

Superior Court
County of Santa Clara

DOUGLAS P. WILSON

Douglas Wilson Companies
Tel: 619.641.1141
dwilson@douglaswilson.com

Is pleased to the completion of his duties as
Receiver for

UFC Seafood and Food Company,
Inc.,
an operating company receivership

Superior Court
County of Los Angeles

ANDREW R. ZIMBALDI

Alden Management Group
Tel: 714.751.7858

Is pleased to announce his
appointment as Receiver for

Hudson vs Hefazi,
an equity receivership

Superior Court
County of Orange

RICHARD WEISSMAN

Richard Weissman, Inc., PC
Tel: 818.226.5434
Email: rweissmann@rwreceiver.com

is pleased to announce

his nomination as
Distribution Agent for
Jordan Enterprises, LLC, et al.
A Securities' Fraud Receivership

U.S. District Court
Central District
Western Division

DOUGLAS P. WILSON

Douglas Wilson Companies
Tel: 619-641-1141
dwilson@douglaswilson.com

is pleased to announce

his retention as Exclusive Agent for
Western United Life Assurance
Dillingham Ranch
An Operating Company

Superior Court
Waialua, Hawaii

DOUGLAS P. WILSON

Douglas Wilson Companies
Tel: 619-641-1141
dwilson@douglaswilson.com

is pleased to announce

the substantial completion of his
duties as Receiver for
A&J Cheese Company
An Operating Company

Superior Court
County of San Bernardino
Rancho Cucamonga District

STEVE SILJESTROM, CPA

The Steven's Group
thestevensgroup@comcast.net

is pleased to announce

his appointment as Receiver for
Bay Point Properties, a 40 Unit
Residential Complex
Rents & Profits Receivership

Superior Court
County of Contra Costa

THOMAS A. SEAMAN, CFA

Thomas Seaman Company
Tel: 949-222-0551
tom@thomasseaman.com

is pleased to announce

his appointment as Receiver
in the matter of
SEC vs. Nathanson, et al
A Federal Equity Receivership

U.S. District Court
Central District of California
Southern Division

THOMAS A. SEAMAN, CFA

Thomas Seaman Company
Tel: 949-222-0551
tom@thomasseaman.com

is pleased to announce

completion of his duties as Receiver
in the matter of
GKHB vs. West Anaheim Royale
Assisted Living
An Operating Company

Superior Court
County of Orange

MICHAEL D. MYERS, ESQ.

Myers & Siegel, P.C.
Tel: 909-398-4200
mmyers3395@aol.com

is pleased to announce

the completion of his duties as
Receiver for
Creative Café Wilshire
An Operating Company

Superior Court
County of Los Angeles

MICHAEL D. MYERS, ESQ.

Myers & Siegel, P.C.
Tel: 909-398-4200
mmyers3395@aol.com

is pleased to announce

the completion of his duties
as Receiver for
Derma Genesis, Inc.
An Operating Company

Superior Court
County of Orange

MICHAEL D. MYERS, ESQ.

Myers & Siegel, P.C.
Tel: 909-398-4200
mmyers3395@aol.com

is pleased to announce

the completion of his duties
as Receiver for
Yamage Technology, Inc.
An Operating Company

Superior Court
County of Los Angeles

PROOF OF SERVICE

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I am employed in the County of San Diego, State of California. I am over the age of eighteen (18) and am not a party to this action. My business address is 501 West Broadway, 15th Floor, San Diego, California 92101.

On March 5, 2014, I served the within document(s) described as:

➤ **DECLARATION OF THOMAS A. SEAMAN IN RESPONSE TO MOTION OF DEFENDANT MARK FEATHERS FOR CERTAIN MOTION HEARING DATES AND LEAVE TO SEEK RECONSIDERATION**

on interested parties in this action by:

BY MAIL: I placed a true and correct copy of the document in a sealed envelope or package addressed as indicated below on the above mentioned date in San Diego, California for collection and mailing pursuant to the firm's ordinary business practice. I am familiar with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

Mark Feathers
1520 Grant Road
Los Altos, California 94024

Pro Se Defendant
Tel: (650) 776-2496
Fax: (650) 961-2382
Email: markfeathers@sbcglobal.net

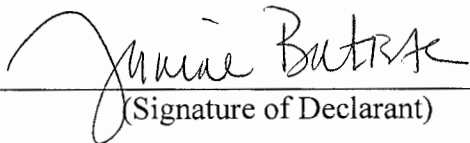
BY OVERNIGHT DELIVERY: I deposited in a box or other facility regularly maintained by an overnight courier service, or delivered to a courier or driver authorized by said express service carrier to receive documents, a true copy of the foregoing document(s) in sealed envelopes or packages designated by the express service carrier, addressed as indicated below on the above-mentioned date, with fees for overnight delivery paid or provided for.

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused a true copy of the document to be sent to the persons at the corresponding electronic address as indicated herein on the above-mentioned date.

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

Executed on March 5, 2014, at San Diego, California.

JANINE L. BATISTE
(Type or print name)


(Signature of Declarant)