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6 *Attorneys for Receiver,*  
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8 UNITED STATES DISTRICT COURT  
9 CENTRAL DISTRICT OF CALIFORNIA

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11 FEDERAL TRADE COMMISSION,  
12 Plaintiff,

13 v.

14 PANDA BENEFIT SERVICES, LLC, et  
al.,  
15 Defendants.  
16

Case No. 8:24-cv-01386-CAS (RAOx)

**RECEIVER’S NOTICE OF  
UNOPPOSED MOTION TO  
EXTEND COMPLETION  
DEADLINE FOR RECEIVERSHIP  
AND INTERIM STATUS REPORT**

JUDGE: Hon. Christina A. Snyder  
CTRM: 8D  
DATE: September 29, 2025  
TIME: 10:00 a.m.

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21 TO THE HONORABLE CHRISTINA A. SNYDER, UNITED STATES  
22 DISTRICT COURT JUDGE, AND TO ALL PARTIES AND THEIR  
23 ATTORNEYS OF RECORD:

24 PLEASE TAKE NOTICE that on September 29, 2025 at 10:00 a.m. in  
25 Courtroom 8D of the United States District Court for the Central District of  
26 California, located at 350 W. First Street, Los Angeles, California, Thomas W.  
27 McNamara, the Court-appointed receiver of the Receivership Entities, will present  
28 his Unopposed Motion to Extend Completion Deadline for Receivership.

1 The applicability of Local Rule 7-3 to this motion is unclear as the parties  
2 are unaware of any “opposing party” to this motion. However, counsel for  
3 Plaintiff Federal Trade Commission has stated that Plaintiff does not oppose this  
4 motion.

5 This motion is supported by this notice of motion and motion, the  
6 concurrently filed memorandum of points and authorities, all pleadings and records  
7 on file, and any argument heard hereon.

8  
9 Dated: August 29, 2025

MCNAMARA SMITH LLP

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11 By: /s/ Alexander D. Wall  
12 Alexander D. Wall  
13 *Attorneys for Receiver,*  
14 *Thomas W. McNamara*  
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**CERTIFICATE OF SERVICE**

I hereby certify that on the 29th day of August, 2025, I caused the foregoing to be electronically filed with the Clerk of the Court using the CM/ECF system, which will send notification of the filing to all participants in the case who are registered CM/ECF users.

/s/ Alexander D. Wall  
Alexander D. Wall  
*Attorney for Receiver,*  
*Thomas W. McNamara*

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8 UNITED STATES DISTRICT COURT  
9 CENTRAL DISTRICT OF CALIFORNIA

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FEDERAL TRADE COMMISSION,  
  
Plaintiff,  
  
v.  
  
PANDA BENEFIT SERVICES, LLC, et  
al.,  
  
Defendants.

Case No. 8:24-cv-01386-CAS (RAOx)

**MEMORANDUM OF POINTS AND  
AUTHORITIES IN SUPPORT OF  
RECEIVER’S UNOPPOSED  
MOTION TO EXTEND  
COMPLETION DEADLINE FOR  
RECEIVERSHIP AND INTERIM  
STATUS REPORT**

JUDGE: Hon. Christina A. Snyder  
CTRM: 8D  
DATE: September 29, 2025  
TIME: 10:00 a.m.

1 The Court-appointed receiver, Thomas W. McNamara (the “Receiver”),  
2 respectfully moves to extend the completion deadline for the receivership for an  
3 additional year, until October 2, 2026, and hereby provides this interim status  
4 report regarding the receivership tasks that remain to be completed. The Receiver  
5 submits that good cause exists to extend the receivership for the reasons set forth  
6 below.

7 **I. INTRODUCTION AND BACKGROUND**

8 The Receiver was first appointed over the Receivership Entities in a  
9 temporary capacity by a Temporary Restraining Order entered on June 24, 2024  
10 (ECF No. 29), which appointment was confirmed, and the temporary designation  
11 removed, by the Preliminary Injunction entered on July 8, 2024 (ECF No. 48), and  
12 the Amended Preliminary Injunction entered on July 10, 2024 (ECF No. 51).  
13 Orders for permanent injunction have now been entered against all Defendants.<sup>1</sup>

14 The Clarity and Panda Orders direct the Receiver to wind up the  
15 Receivership Entities and liquidate all assets within 365 days after entry of the  
16 Orders. However, “[a]ny party or the Receiver may request that the Court extend  
17 the Receiver’s term for good cause.”<sup>2</sup> Orders, § VI.

18 \_\_\_\_\_  
19 <sup>1</sup> Stipulated Order for Permanent Injunction and Monetary Judgment as to  
20 Defendants Clarity Support Services, LLC and Christopher Hanson entered on  
21 October 2, 2024 (ECF No. 79, “Clarity Order”); Stipulated Order for Permanent  
22 Injunction and Monetary Judgment as to Defendants Panda Benefit Services, LLC,  
23 Pacific Quest Services, Prosperity Loan Services, LLC, Emiliano Salinas, and  
24 Melissa Salinas entered on October 2, 2024 (ECF No. 80, collectively “Panda  
Order”); Default Judgment and Order for Permanent Injunction as to Defendants  
Public Processing LLC, Quick Start Services, LLC, and Signature Processing  
Services, Inc. entered on May 6, 2025 (ECF No. 103, collectively “Public  
Processing Order”); and Order for Permanent Injunction and Monetary Judgment  
as to Defendants Select Student Services, LLC and Eduardo Martinez entered on  
May 14, 2025 (ECF No. 107, “Select Student Order”), collectively, “Orders.”

25 <sup>2</sup> All four Orders contain the same provision in Section VI for winding up the  
26 Receivership Entities and liquidating all assets. The Public Processing Order was  
27 entered on May 6, 2025, thus requiring completion of receivership tasks by May 6,  
28 2025 and the Select Student Order was entered on May 14, 2025, providing a  
completion deadline of May 14, 2026. For the purposes of this motion, October 2,  
2025 is being used for the deadline for completion of all receivership tasks  
contained in the Orders.

1 For the reasons explained below, the Receiver believes that good cause  
2 exists to extend the receivership’s completion deadline to October 2, 2026 to  
3 enable the Receiver to complete his remaining responsibilities and maximize the  
4 recovery of receivership assets for the benefit of the Receivership Estate. Counsel  
5 for Plaintiff FTC, Gregory Ashe, has indicated that the FTC does not oppose the  
6 requested extension of the receivership completion deadline.

7 **II. DISCUSSION**

8 The Receiver has completed the vast majority of his duties under the Orders.  
9 The remaining task is obtaining possession and control of the Palacio del Mar  
10 condominium located in Playas de Rosarito, Baja California, a receivership asset  
11 purchased with funds of Receivership Entity Clarity Tax Relief, LLC.<sup>3</sup>

12 As the Court is aware, the Receiver and his team have been working to take  
13 possession and control over a two-story residential property located within the  
14 Palacio del Mar condominium development in Playas de Rosarito, Baja California,  
15 Mexico (the “Villa”). Defendant Eduardo Martinez purchased the Villa for  
16 \$800,000, paid in installments, pursuant to a Promissory Contract dated January  
17 14, 2021 with the Seller. The Villa was purchased with funds of Receivership  
18 Entity Clarity Tax Relief, LLC, which had transferred \$775,000 of the \$800,000  
19 purchase price to the Seller’s bank account in Mexico prior to this action.

20 The Receiver’s initial efforts to marshal this receivership Asset were  
21 hampered by Mr. Martinez’s failure to cooperate. Mr. Martinez repeatedly delayed  
22 providing relevant documents and information to the Receiver and gave conflicting  
23 and incomplete accounts of the status of the Villa and the amount of money  
24 remaining due to complete the purchase. *See* ECF Nos. 86-1 at 8-9 & 97-1 at 4-9  
25 (discussing Martinez’s failures to cooperate with Receiver). The Receiver also met  
26 resistance from the Seller, a trust located in Mexico, and its U.S.-based agent Larry

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28 <sup>3</sup> *See* Receiver’s First Interim Status Report (ECF No. 81).

1 Levin, who generally refused to cooperate with the Receiver's requests for  
2 information and for assistance with closing the sale. *See* ECF No. 86-1 at 10-15  
3 (discussing Levin's failures to cooperate with Receiver). The Receiver was finally  
4 compelled to file motions for orders to show cause concerning both Mr. Levin  
5 (ECF No. 86) and Mr. Martinez (ECF No. 97). On June 5, 2025, the Court entered  
6 a Civil Contempt Order concerning Mr. Martinez, ordering him to sign and return  
7 the required assignment and authorization to the Receiver, among other relief. *See*  
8 ECF No. 110. The Receiver's OSC motion concerning Mr. Levin remains  
9 pending;<sup>4</sup> the Receiver has secured his and the Seller's tentative cooperation, but  
10 their ongoing assistance is critical, and the threat of contempt proceedings remains  
11 important to securing that assistance.

12 Progress towards bringing the Villa into the Receivership Estate is being  
13 made. The Receiver's counsel is negotiating the amount remaining due to the  
14 Seller for the transfer and assembling the extensive documentation needed to  
15 complete this international transfer. The Receiver's cross-border counsel, Antonio  
16 Maldonado, is in direct contact with the Seller and with the Notary Public based in  
17 Mexico, who are necessary to effect the transaction. Under Mexican law, the  
18 transfer is legally complex and requires burdensome documentation. An appraisal  
19 of the Villa, certified copies of corporate documents of Clarity Tax Relief LLC  
20 (the Receivership Entity that will take title upon transfer), certified copies of the  
21 relevant orders of this Court, and other written consents and certificates are being  
22 obtained. Mr. Maldonado has also arranged for the required certified translations  
23 of all documents and, in many cases, a notarization and apostille. At the same  
24 time, Receiver's counsel is actively negotiating with the Seller on the outstanding  
25 amounts the Seller claims remain due, including the amounts outstanding under the

26  
27 <sup>4</sup> On July 23, 2025, the Court granted the Receiver's fourth request to continue the  
28 hearing on the Levin OSC motion. ECF No. 119. The hearing is now scheduled  
for October 27, 2025.

1 original purchase agreement, accrued association fees, legal fees, and a sizeable  
2 transfer fee. The parties have not set a closing date, but the Receiver anticipates  
3 that the transfer will be completed this fall.

4       Thereafter, the Villa will be marketed for sale. A Mexican real estate broker  
5 has been consulted. Given general market conditions and recent sales of similar  
6 properties, we expect the sale of the Villa to take six or more months.

7       While the Receiver is making progress towards closing the transfer as  
8 quickly as feasible, completing transfer by the receivership completion deadline of  
9 October 2, 2025 will not be achievable, and selling the Villa thereafter will require  
10 additional time. The Receiver therefore respectfully requests that the Court extend  
11 the receivership completion deadline to October 2, 2026. We believe this one-year  
12 extension will provide sufficient time to complete the transfer and market and sell  
13 the Villa.

14 **III. CONCLUSION**

15       Based on the foregoing, the Receiver respectfully requests that the Court  
16 modify Section VI (Continuation of Receivership) of the Orders (ECF Nos. 79,  
17 80, 103, and 107) and extend the receivership completion deadline to **October 2,**  
18 **2026.**

19

20 Dated: August 29, 2025

MCNAMARA SMITH LLP

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22 By: /s/ Alexander D. Wall  
23 Alexander D. Wall  
24 *Attorneys for Receiver,*  
25 *Thomas W. McNamara*

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