

1 STATE OF CALIFORNIA  
2 BUSINESS, CONSUMER SERVICES AND HOUSING AGENCY  
3 DEPARTMENT OF BUSINESS OVERSIGHT

4 TO: Alvin Marc Cohen  
5 Michael Andrew Reinboth  
6 Ralph Louis Muscatelli  
7 Encore Releasing Inc.  
8 Incorporated Productions  
9 Mammoth Film Group  
10 2711 North Sepulveda Blvd. # 273  
11 Manhattan Beach, California 90266

12 **DESIST AND REFRAIN ORDER**

13 **(For violations of section 25401 of the Corporations Code)**

14 The Commissioner of Business Oversight (Commissioner) finds:

- 15 1. Alvin Marc Cohen (Cohen) is, and at all relevant times was a resident of Orange  
16 County, California.
- 17 2. Michael Andrew Reinboth (Reinboth) is, and was at all relevant times, a resident of  
18 Los Angeles County, California.
- 19 3. Ralph Louis Muscatelli (Muscatelli) is and was at all relevant times a resident of  
20 Orange County, California.
- 21 4. Encore Releasing Inc. (Encore) was a Nevada Corporation formed on or around April  
22 13, 2010. The Nevada Secretary of State revoked Encore’s status on or around April 30, 2013.  
23 Encore has never been registered with the California Secretary of State. Reinboth was Encore’s  
24 president and secretary, Ralph Muscatelli, was the treasurer, and Dustin Roberts and Aaron A.  
25 Croasmun were directors. Encore’s principal place of business was 3486 Voyager Circle, San Diego,  
26 California.
- 27 5. Incorporated Productions is a Nevada Corporation formed on or around December 30,  
28 1999. Incorporated Productions is not registered with the California Secretary of State. Reinboth is  
Incorporated Production’s president, secretary, treasurer and director. Alvin Marc Cohen, Patrick F.  
Gallagher, Ralph Muscatelli, Scott Snyder, and Billie Greif are also directors. Incorporated

1 Productions' principal place of business was 2711 North Sepulveda #263, Manhattan Beach,  
2 California.

3 6. Mammoth Film Group is a Nevada Corporation formed on or around January 12,  
4 2018. Mammoth Film Group is not registered with the California Secretary of State. Mammoth Film  
5 Group's principal place of business is, and at all relevant times was, a postal center located at 2711  
6 North Sepulveda Boulevard, #263, Manhattan Beach, California. Reinboth is Mammoth Film  
7 Group's president, secretary, treasurer, and director.

8 **A. Encore Releasing, Inc.**

9 7. Beginning in at least December 2011 to at least April 2012, Cohen along with another  
10 individual, offered and sold investments in Encore Releasing, a movie development and production  
11 company, in the form of preferred stock.

12 **B. Encore Releasing becomes Incorporated Productions**

13 8. In an undated letter, Reinboth informed investors that Encore Releasing was now  
14 "migrated" to Incorporated Productions, also a movie development and production company.

15 9. From at least December 2013 through June 2018, Cohen, Reinboth, and Muscatelli  
16 offered and sold securities from California in the form of stock purchase agreements and warrants in  
17 Incorporated Productions. Cohen, Reinboth, and Muscatelli told investors that Incorporated  
18 Productions had contracts with top Hollywood studios and entertainment companies, and would go  
19 public in the next 60-90 days, resulting in a return on investment plus profits.

20 10. From at least 2013 to the present, Cohen, Reinboth, Muscatelli, and Incorporated  
21 Productions raised over \$2.5 million from at least 50 investors.

22 **C. Incorporated Productions becomes Mammoth Film Group**

23 11. On or around February 8, 2018, Incorporated Productions investors received a letter  
24 from Reinboth stating that Incorporated Productions had discontinued operations as of January 1,  
25 2018. Investors were told that former management had formed a new company, Mammoth Film  
26 Group, that would continue operations. Investors were given the "limited ability" to buy shares of  
27 Mammoth stock at \$.001 per share. Reinboth also asked all shareholders to execute a broad release  
28 of all claims "as it pertains to IP [Incorporated Productions] so we can move forward under the

1 new entity.”

2 12. Cohen continues to solicit investors claiming that the company is “back in business,”  
3 receiving \$10 million from private investors and signing a contract with a large entertainment  
4 company.

5 13. To date, investors have not received refunds of or returns on their investments.

6 14. In connection with the offer and sale of securities in Encore Releasing, Incorporated  
7 Productions, and Mammoth Film Group, Cohen, Reinboth, Muscatelli, Encore Releasing,  
8 Incorporated Productions, and Mammoth Film Group omitted to state the following material facts  
9 necessary in order to make the statements made, in the light of the circumstances under which they  
10 were made, not misleading:

- 11 a. On June 20, 1985, Muscatelli was permanently enjoined from violating the  
12 registration and antifraud provisions of the federal securities laws in the matter  
13 titled *Securities and Exchange Commission v. Northern Pacific Gas & Oil, et al.*,  
14 Central District of California, Case no. 85-1538 TJH;
- 15 b. On January 23, 2004, Cohen was barred from association with any National  
16 Association of Securities Dealers (NASD) (now known as the Financial Industry  
17 Regulatory Authority (FINRA));
- 18 c. On January 27, 2004, Orange County Superior Court entered a judgment against  
19 American Income Securities and Cohen in the amount of \$369,500.00 plus  
20 \$123,706.57 in interest, and \$267.00 in costs;
- 21 d. Cohen had federal tax liens, owed to the Internal Revenue Service for 1996-1998,  
22 and 2001-2007 in the amount of \$643,698.02;
- 23 e. Cohen had state tax liens, owed to the State of California Franchise Tax Board for  
24 1999-2007 in the amount of \$173,464.55;
- 25 f. On April 20, 2012, the Pennsylvania Securities Commission ordered Encore  
26 Releasing, Inc. and Alvin Cohen to cease and desist offering and selling securities  
27 in Pennsylvania in violation of the securities laws;

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1 g. On April 30, 2012, the California Department of Corporations ordered Cohen to  
2 desist and refrain from offering and selling unqualified, non-exempt securities in  
3 California via means of general solicitation without a license to broker or deal  
4 securities in California in connection with Preferred Equity Group, Inc. and  
5 Diamond Housing Group, LLC; and

6 h. Investor's money would be used to pay Cohen, his daughter, and Muscatelli's  
7 salaries and commissions, and for Reinboth's personal expenses, including bars,  
8 groceries, meals, and travel.

9 Based on the foregoing findings, the Commissioner is of the opinion that the securities offered  
10 by Cohen, Reinboth, Muscatelli, Encore Releasing Inc., Incorporated Productions, and Mammoth  
11 Film Group were offered in this state by means of written or oral communications that included  
12 untrue statements of material fact or omitted to state material facts necessary in order to make the  
13 statements made, in the light of the circumstances under which they were made, not misleading, in  
14 violation of section 25401 of the Corporate Securities Law of 1968.

15 Pursuant to section 25532 of the Corporate Securities Law of 1968, Alvin Marc Cohen,  
16 Michael Andrew Reinboth, Ralph Louis Muscatelli, Encore Releasing Inc., Incorporated Productions,  
17 and Mammoth Film Group are hereby ordered to desist and refrain from offering or selling or buying  
18 or offering to buy any security in the State of California, including but not limited to, promissory  
19 notes and investment contracts, by means of any written or oral communication which includes an  
20 untrue statement of a material fact or omits to state a fact necessary in order to make the statements  
21 made, in the light of the circumstances under which they were made, not misleading.

22 Pursuant to Corporations Code section 25403, any person who controls or induces another  
23 person to violate a provision of the Corporate Securities Law of 1968, or any person who provides  
24 substantial assistance to another person in violation of the Corporate Securities Law of 1968 shall be  
25 liable for the violation.

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This Order is necessary, in the public interest, for the protection of investors and is consistent with the purposes, policies, and provisions of the Corporate Securities Law of 1968.

Dated: June 11, 2019  
Los Angeles, California

MANUEL P. ALVAREZ  
Commissioner of Business Oversight

By \_\_\_\_\_  
MARY ANN SMITH  
Deputy Commissioner