

1 DAVID R. ZARO (BAR NO. 124334)
TED FATES (BAR NO. 227809)
2 KIM A. BUI (BAR NO. 274113)
ALLEN MATKINS LECK GAMBLE
3 MALLORY & NATSIS LLP
501 West Broadway, 15th Floor
4 San Diego, California 92101-3541
Phone: (619) 233-1155
5 Fax: (619) 233-1158
E-Mail: dzaro@allenmatkins.com
6 tfates@allenmatkins.com
kbui@allenmatkins.com

7 Attorneys for Receiver
8 THOMAS C. HEBRANK

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

11 SECURITIES AND EXCHANGE
COMMISSION,

12 Plaintiff,

13 v.

14 LOUIS V. SCHOOLER and FIRST
15 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
16 FINANCIAL PLANNING
CORPORATION,

17 Defendants.
18
19
20
21
22
23
24
25
26
27
28

Case No. 3:12-cv-02164-GPC-JMA

**FIFTH INTERIM FEE
APPLICATION OF ALLEN
MATKINS LECK GAMBLE
MALLORY & NATSIS LLP,
COUNSEL TO RECEIVER**

Date: February 21, 2014
Time: 1:30 p.m.
Ctrm: 2D
Judge: Hon. Gonzalo P. Curiel

**[NO ORAL ARGUMENT UNLESS
REQUESTED BY THE COURT]**

1 Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"),
 2 counsel for Thomas C. Hebrank ("Receiver"), Court-appointed receiver for First
 3 Financial Planning Corporation d/b/a Western Financial Planning Corporation
 4 ("Western"), and its subsidiaries, including the General Partnerships ("GPs") set up
 5 by Western (collectively, "Receivership Entities"), hereby submits this fifth interim
 6 application for payment of professional fees and reimbursement of costs for the time
 7 period July 1, 2013 through September 30, 2013 ("Fifth Application Period"). Allen
 8 Matkins incurred \$73,707.75 in fees and \$1,511.50 in costs during the three-month
 9 period and seeks interim approval and payment of 80% of fees incurred, or
 10 \$58,966.20, and 100% of costs incurred. As it has throughout the case, Allen
 11 Matkins has discounted its customary hourly rates by 10%.

12 **I. FEE APPLICATION**

13 The Temporary Restraining Order ("TRO") and Preliminary Injunction Order
 14 vests the Receiver with authority to employ counsel. TRO, Dkt. No. 10, Part VII.C.
 15 and G; Preliminary Injunction Order, Docket No. 174, Part III.C. and G. Pursuant to
 16 that authority, the Receiver engaged Allen Matkins as his general counsel for this
 17 matter. During the Fifth Application Period, Allen Matkins provided a total of
 18 168.3 hours of service for a total of \$73,707.75 in fees. Allen Matkins requests
 19 payment on an interim basis of 80% of this amount.¹

20 The firm has provided its services in the following categories, as discussed in
 21 further detail below and as set forth task-by-task in Exhibit A:

22	General Receivership	\$27,630.90
23	Asset Investigation	178.20
24	Reporting	14,063.85
25	Operations and Asset Sales	9,177.30
26	Claims and Distributions	1,603.80

27 ¹ Payment of amounts held back from interim fee applications will be sought at the
 28 conclusion of the receivership in connection with applications of the Receiver and
 his professionals for final approval of all fees and costs.

Third Party Recoveries	11,297.25
Pending Litigation	3,073.95
Employment/Fees	<u>6,682.50</u>
Total Fees	\$73,707.75

II. TASKS PERFORMED DURING FIFTH APPLICATION PERIOD

During the Fifth Application Period, Allen Matkins worked diligently to assist the Receiver with legal issues affecting the receivership. As reflected in the bills attached as Exhibit A, the legal work performed by Allen Matkins' attorneys and staff during the Fifth Application Period did not overlap with or duplicate the Receiver's work. The following is a discussion of Allen Matkins' work during the Fifth Application Period, broken down by the categories listed above.²

A. General Receivership

This category includes Allen Matkins' time assisting the Receiver in responding to Defendants' motions addressing the Court's Preliminary Injunction Order and taking related action as directed by the Court. Specifically, during the Application Period, Allen Matkins assisted the Receiver with the following:

1) Motion to Modify the Preliminary Injunction Order – Allen Matkins assisted the Receiver in preparing a sur-reply (and request for permission to file the sur-reply) addressing various new and unsupported accusations made in Defendants' reply brief. Docket No. 455.

2) July 26, 2013 Hearing – Attorney Ted Fates prepared for and attended the July 26, 2013 hearing on Defendants' Motion to Modify the Preliminary Injunction Order.

² While every effort is made to be consistent and accurate in the allocation of activities to various categories, certain activities may lend themselves to more than one category or may simply be difficult to categorize. Nevertheless, Exhibit A reflects actual time spent on any given activity and contains an accurate description of services provided.

1 3) August 16, 2013 Order – Allen Matkins assisted the Receiver in reviewing
2 and implementing the Court's August 16, 2013 Order, including advising the
3 Receiver on legal issues arising from the anticipated transition of the GPs to the
4 partnership administrators.

5 4) Information Packet – Pursuant to the August 16, 2013 Order, Allen
6 Matkins assisted the Receiver in preparing a detailed information packet for
7 investors, which was filed with the Court on September 6, 2013. Docket No. 484.

8 5) Motion for Partial Reconsideration – Allen Matkins assisted the Receiver
9 in reviewing, analyzing, and preparing a response to Defendants' Motion for Partial
10 Reconsideration of the August 16, 2013, Order. Docket No. 485.

11 6) Motion for Stay Pending Appeal – Allen Matkins assisted the Receiver in
12 reviewing and analyzing issues raised in this motion and a related letter received
13 from Defendants' counsel.

14 In addition, the firm communicated with the Court regarding the Early Neutral
15 Evaluation held on October 28, 2013. The amount of reasonable and necessary fees
16 for this category of work during the Fifth Application Period total \$27,630.90.

17 **B. Asset Investigation**

18 This category includes time assisting the Receiver in communications with
19 counsel for Defendants regarding a storage unit maintained by Western. The
20 reasonable and necessary fees in this category total \$178.20.

21 **C. Reporting**

22 The Receiver's Report and Recommendations Regarding Valuation of Real
23 Estate Assets of Receivership Entities ("Valuation Report") was filed on June 20,
24 2013. Docket No. 203. Defendants filed an opposition to the Valuation Report on
25 July 1, 2013. Docket No. 210. During the Fifth Application Period, Allen Matkins
26 assisted the Receiver in preparing a response to Defendants' opposition. Docket
27 No. 457. The firm also assisted the Receiver in preparing his Fifth Interim Report,
28 which was filed on August 30, 2013. Docket No. 481.

1 On April 18, 2013, the Receiver filed Part One of his Forensic Accounting
2 Report ("Part One"). Docket No. 182. On May 10, 2013, the Court approved Part
3 One and authorized the Receiver to proceed with the work necessary to prepare Part
4 Two of his Forensic Accounting Report ("Part Two"). Docket No. 191. During the
5 Application Period, Allen Matkins assisted the Receiver in preparing Part Two,
6 which was filed on October 16, 2013. Docket No. 504. Allen Matkins also did
7 initial work on the Receiver's Sixth Interim Report, which was filed on
8 November 21, 2013.

9 Allen Matkins' reasonable and necessary fees for work in this category total
10 \$14,063.85.

11 **D. Operations and Asset Sales**

12 Allen Matkins assisted the Receiver in preparing and filing his Ex Parte
13 Application for Authority to (A) Sell Office Furniture and Equipment, and
14 (B) Establish a New Work Place for Remaining Employees. Docket No. 451. The
15 application was granted on August 5, 2013. Docket No. 465.

16 Allen Matkins handled various communications with Defendants' counsel
17 regarding the status of GP mortgage payments, issues relating to the anticipated
18 release of the GPs from receivership, relocation of the partnership administrators,
19 access to electronic data relating to GP operations, and the auction of office furniture
20 and equipment. The auction was completed on September 5, 2013. The net sale
21 proceeds from the auction were \$23,865.25.

22 Finally, at the Receiver's request, Allen Matkins assisted in preparing a
23 document retention policy for Western. Western did not have such a policy in place
24 prior to the receivership. The sale of the building and relocation of Western's offices
25 made a document retention policy vitally important. The policy will help reduce
26 storage costs moving forward and avoid destruction of key documents.

27 The reasonable and necessary fees for Allen Matkins' work in this category
28 total \$9,177.30.

1 **E. Claims and Distributions**

2 This category includes time assisting the Receiver in communications with
3 investors and their counsel, both directly and via the receivership website, regarding
4 the receivership, claims, distributions, and related issues. The reasonable and
5 necessary fees for this work total \$1,603.80.

6 **F. Third Party Recoveries**

7 Allen Matkins' work in this category focused on assisting the Receiver in
8 obtaining authorization from the Court to pursue claims against the LinMar
9 Borrowers and, once such authorization was granted, pursuing such claims. The
10 Receiver's Motion for Authority to Pursue Claims Against LinMar Borrowers was
11 filed on May 23, 2013. Docket No. 192. Defendants opposed the motion on
12 June 21, 2013. Docket No. 205.

13 During the Fifth Application Period, Allen Matkins assisted the Receiver in
14 preparing a reply brief, which was filed on July 18, 2013. Docket No. 359. The
15 Court granted the motion on August 16, 2013. Docket No. 470. Allen Matkins then
16 assisted the Receiver in preparing complaints against three of the LinMar Borrowers.
17 Before the complaints were filed, Allen Matkins assisted the Receiver in preparing a
18 settlement letter to counsel for Mr. Schooler. After Mr. Schooler rejected the
19 settlement offer and declined to make a counter-offer, Allen Matkins assisted the
20 Receiver in filing and serving the complaints and preparing notices of related action
21 for each of the three lawsuits.³

22 Allen Matkins also advised the Receiver regarding potential professional
23 liability claims against Eric Hougen and Law Offices of Eric Hougen ("Hougen")
24 who represented Western prior to the receivership. Allen Matkins assisted the
25

26 ³ Allen Matkins' time descriptions contained in the bills for this category of work
27 contain information relating to attorney work product and the Receiver's strategy
28 regarding the pending litigation matters against the LinMar borrowers. For this
reason, these bills are not attached hereto. The Receiver will provide these bills
directly to the Court for *in camera* review upon request,

1 Receiver in discussing an agreement to toll the statute of limitations with Hougen to
2 avoid having to initiate litigation at this stage of the proceedings. Allen Matkins
3 prepared the tolling agreement, which was executed on October 14, 2013.

4 The reasonable and necessary fees for work in this category total \$11,297.25.

5 **G. Pending Litigation**

6 As discussed in the Receiver's interim reports, there are several pending
7 lawsuits and FINRA arbitrations in which one or more of the Receivership Entities
8 are parties. During the Fifth Application Period, Allen Matkins assisted the Receiver
9 in preparing a status report on the receivership requested by the Ninth Circuit Court
10 of Appeals, which has before it a pending appeal in a case involving Western.
11 Additionally, Allen Matkins assisted the Receiver in preparing and filing a motion to
12 approve a settlement of the pending Nevada litigation between four of the GPs and
13 Sierra Pacific Power Company. The Receiver's motion for approval of the settlement
14 was filed on July 16, 2013 (Docket No. 256) and granted by the Court on
15 November 5, 2013 (Docket No. 511).

16 The reasonable and necessary fees for Allen Matkins' work in this category
17 total \$3,073.95.

18 **H. Employment/Fees**

19 Although fee applications are a necessary component of federal equity
20 receiverships, neither the Receiver nor his professionals bill time for preparing their
21 own detailed applications. It is not reasonable or fair, however, to require the
22 Receiver and his professionals to also defend their fee applications without any
23 compensation for the work involved. Accordingly, this category includes Allen
24 Matkins' time responding to Mr. Schooler's objections to the Third Interim Fee
25 Applications of the Receiver and Allen Matkins. This consisted of reviewing and
26 analyzing Mr. Schooler's objections to the fee applications and drafting a reply brief.
27 Docket No. 467. Allen Matkins also assisted in preparing and filing the final fee
28

1 application of the Cotton Driggs firm. Docket No. 472. The reasonable and
2 necessary fees for this work total \$6,682.50.

3 **I. Summary of Costs Requested**

4 Allen Matkins requests the Court approve reimbursement of \$1,511.50 in out-
5 of-pocket costs incurred in executing the foregoing tasks, as itemized in Exhibit A.
6 Pursuant to the Court's Order Granting in Part First Fee Applications, Allen Matkins
7 has reduced its request for reimbursement of copy costs to five cents per page and
8 written off any excess copy charges incurred.

9 **III. ALLEN MATKINS' FEES ARE REASONABLE**
10 **AND SHOULD BE APPROVED**

11 In its Order Granting in Part First Interim Fee Applications ("First Fee
12 Order"), the Court analyzed the case law regarding approval of interim fee
13 applications in regulatory receiverships and determined the following factors should
14 be considered: (1) the complexity of the receiver's tasks; (2) the fair value of the
15 time, labor, and skill measured by conservative business standards; (3) the quality of
16 work performed, including the results obtained and the benefit to the receivership
17 estate; (4) the burden the receivership estate may safely be able to bear; and (5) the
18 Commission's opposition or acquiescence. Docket No. 169, p. 7.

19 **A. Complexity of Tasks**

20 Here, the tasks performed by Allen Matkins are significantly complex and the
21 number of hours billed to complete them are reasonable. These tasks include
22 (a) analyzing corporate documents, loan agreements, and other contracts,
23 (b) advising the Receiver regarding federal equity receivership, debtor/creditor, real
24 property, contract, employment, insurance, tax, civil procedure, appellate procedure,
25 and other applicable areas of law, and (c) assisting the Receiver in selling assets,
26 collecting loans, protecting the Receivership Entities' interests in pending litigation,
27 and providing detailed reports to the Court and interested parties on his activities and
28

forensic accounting work. In addition, Allen Matkins wrote off and did not charge for 10.6 hours of time during the Fifth Application Period.

B. Fair Value of Time, Labor & Skill

The Court has determined the discounted hourly rates of the Receiver and Allen Matkins represent the fair value of their time, labor, and skill. At the end of its fiscal year (June 30), Allen Matkins reviews and evaluates its hourly rates and adjusts them according to factors including the increased skill and experience of its attorneys, hourly rates of attorneys in the community with comparable skill and experience handling similarly complex matters, and the firm's increased costs of operation. Effective July 1, 2013, the firm raised the discounted hourly rates of attorney Ted Fates from \$418.50 to \$445.50, attorney David Zaro from \$585 to \$616.50, and Kim Bui from \$265.50 to \$297. Nevertheless, Allen Matkins' blended hourly rate for this application is \$437.95 per hour, which is well within the range of hourly rates charged by firms with similar skill and experience handling SEC receivership matters in Southern California. For ease of reference, the rates charged by other firms in SEC receivership matters in Southern California are provided herein again:

Case	Court and Case No.	Receiver's Counsel	Hourly Rates	Docket Nos.
SEC v. Lambert Van Tuig, et al.	USDC-CD Case No. 06-cv-00172	Sheppard Mullin Richter & Hampton LLP	\$290 - \$520	765/774
SEC v. Learn Waterhouse, Inc., et al.	USDC-SD Case No. 04-cv-02037	Ervin Cohen & Jessup LLP	\$235 - \$525	629/640
SEC v. Homestead Properties L.P., et al.	USDC-CD Case No. 09-cv-01331	McKenna Long & Aldridge LLP	\$306 - \$495	242/247

1 Accordingly, Allen Matkins' rates remain comparable to those charged by
2 other law firms representing receivers in SEC matters and represent the fair value of
3 the time, labor and skill provided.

4 **C. Quality of Work Performed**

5 Allen Matkins diligently and competently assisted the Receiver in all aspects
6 of the receivership, including preserving and protecting the assets of the
7 Receivership Entities, analyzing the Receivership Entities' assets and liabilities,
8 addressing Western's cash shortage, reducing Western's operating expenses as well
9 as administrative expenses of the receivership, selling assets and collecting loans,
10 protecting the Receivership Entities' interests in pending litigation and other legal
11 matters, preserving potential causes of action against third parties, and preparing
12 detailed reports to the Court and interested parties. These services have allowed the
13 Receiver to preserve and protect the value of the Receivership Entities' assets for the
14 benefit of investors and creditors.

15 **D. Receivership Estate's Ability to Bear Burden of Fees**

16 The Receiver proposes the approved fees and costs be paid from Western's
17 assets above and beyond cash necessary to make payments on loans secured by GP
18 properties. As the Receiver has made clear to the Court, Western has an ongoing
19 cash shortage. As directed by the Court, the Receiver continues efforts to collect
20 loans the GPs owe to Western through billings sent to investors. The Receiver also
21 continues efforts to collect on the LinMar loans through the pending cases against the
22 LinMar borrowers. Depending on the outcome of the appeals, Western's equity
23 interests in the GPs may be liquidated. Approved fees and costs will likely have to
24 be paid in increments over time as funds are collected. The fees and costs should
25 nevertheless be approved.

26 First and foremost, the Receiver will ensure that mortgage payments are being
27 timely made. The Court's recent Order granting the Receiver's ex parte application
28 (Docket No. 524) alleviates the immediate crisis regarding mortgage payments. As a

1 result, the Receiver does not anticipate problems timely making mortgage payments
2 while the appeals are pending.

3 **E. Commission's Opposition or Acquiescence**

4 Prior to filing, the Receiver and Allen Matkins provided these fee applications
5 to counsel for the Commission in substantially final form. Counsel for the
6 Commission has advised the Commission has no opposition to the fees and costs
7 requested.

8 Accordingly, the five factors identified by the Court for considering interim
9 fee applications all support interim approval and payment of the requested fees and
10 costs.

11 **IV. CONCLUSION**

12 WHEREFORE, the Receiver and Allen Matkins respectfully request entry of
13 an order:

14 1. Approving payment of fees to Allen Matkins on an interim basis
15 of \$58,966.20;

16 2. Approving reimbursement of expenses to Allen Matkins on an
17 interim basis of \$1,511.50;

18 3. Authorizing and directing the Receiver to pay these amounts to
19 Allen Matkins from assets of the Receivership Entities; and

20 4. Granting such further and other relief as the Court deems just and
21 proper.

22
23 Dated: December 19, 2013

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

24
25 By: /s/ Ted Fates

26 TED FATES
Attorneys for Receiver
THOMAS C. HEBRANK
27
28

EXHIBIT INDEX

Exhibit A	Detailed Time Reports	13
-----------	-----------------------	----

EXHIBIT A

EXHIBIT A

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00002

Matter Name: General Receivership

Date of Last Billing: 11-13-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00002 (General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/08/13	5930123	Review website established by Schooler.	Fates, Edward G.	0.3	133.65	133.65
07/09/13	5932210	Discuss order denying Schooler's motion to dismiss with Receiver.	Fates, Edward G.	0.1	44.55	178.20
07/20/13	5942655	Review Schooler's reply regarding motion to remove GPs from receivership and motion to exceed page limit and discuss same with Receiver and G. Rodriguez (1.2); work on sur-reply and request for permission to file same (6.2).	Fates, Edward G.	7.4	3,296.70	3,474.90
07/22/13	5942775	Work on sur-reply regarding Schooler's motion to remove GPs from receivership and ex parte application for permission to file same; discuss same with Receiver and G. Rodriguez.	Fates, Edward G.	4.5	2,004.75	5,479.65
07/23/13	5944388	Discuss sur-reply with Receiver; revise and finalize same, ex parte application for permission to file, and proposed order.	Fates, Edward G.	2.9	1,291.95	6,771.60
07/25/13	5949281	Review and evaluate case issues, hearing preparation concerning the claims as to general partnerships,	Zaro, David R.	0.4	246.60	7,018.20

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		and follow up on email and call regarding same.				
07/25/13	5946631	Discuss issues regarding hearing on motion to remove GPs from receivership with Receiver; prepare for same.	Fates, Edward G.	1.1	490.05	7,508.25
07/26/13	5947912	Prepare for and attend hearing on motion to modify receivership and Real Estate Valuation Report.	Fates, Edward G.	2.8	1,247.40	8,755.65
08/18/13	5969719	Review and analyze orders on Defendants' motion to modify injunction and real estate report; advise Receiver regarding same.	Fates, Edward G.	1.1	490.05	9,245.70
08/19/13	5971751	Review and evaluate Court's ruling on Receiver's motion regarding report, voting and SEC's receivership and assess impact of removal of general partners from receivership.	Zaro, David R.	0.4	246.60	9,492.30
08/19/13	5970024	Meetings and calls with Receiver and G. Rodriguez to discuss preparation of informational packet and various legal issues regarding transition of GP operations to partnership administrators (2.9); meet and confer with SEC's counsel regarding court orders on motion to modify, real estate report and LinMar motion (.4); begin work on informational packet (1.4).	Fates, Edward G.	4.7	2,093.85	11,586.15
08/20/13	5971776	Work on informational packet.	Fates, Edward G.	3.6	1,603.80	13,189.95
08/21/13	5972015	Work on informational packet.	Fates, Edward G.	4.8	2,138.40	15,328.35
08/27/13	5976787	Discuss informational packet with Receiver (.2); review communications	Fates, Edward G.	0.4	178.20	15,506.55

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		from Schooler's counsel and SEC's counsel regarding scheduling of Early Neutral Evaluation Conference (.2).				
08/28/13	5978107	Communications with court clerk and SEC's counsel regarding scheduling of and attendance at ENE and review court order regarding same (.5); work on informational packet (.6); review motion for partial reconsideration and ex parte application for OST and discuss same with Receiver (1.1).	Fates, Edward G.	2.2	980.10	16,486.65
08/29/13	5980554	Confer and advise Receiver regarding transition of general partnerships and address accounting and investor payments and data issues and legal advice to Receiver's counsel.	Zaro, David R.	0.3	184.95	16,671.60
08/29/13	5979554	Communications with court law clerk and SEC's counsel regarding Schooler's ex parte application and potential date for hearing on Schooler's motion (.3); begin work on response to motion (.9); communications with SEC's counsel (.3).	Fates, Edward G.	1.5	668.25	17,339.85
08/30/13	5980392	Work on information packet; discuss same with Receiver and SEC's counsel.	Fates, Edward G.	1.4	623.70	17,963.55
09/03/13	5984462	Review order granting OST on Schooler's motion and advise Receiver regarding same (.2); work on response to Schooler's motion (1.8); work on informational packet and discuss same and exhibits with Receiver and S. Hoslett (2.4).	Fates, Edward G.	4.4	1,960.20	19,923.75

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
09/04/13	5985571	Prepare outline of forensic accounting data needed for informational packet and discuss same with S. Hoslett (.9); discuss data regarding purchase prices of properties and preparation of exhibits to informational packet with G. Rodriguez (.3); review and revise exhibits (.8).	Fates, Edward G.	2.0	891.00	20,814.75
09/05/13	5986026	Draft response to Defendants' motion for partial reconsideration (1.8); work on exhibits to informational packet and discuss same with G. Rodriguez (1.8); discuss forensic accounting data for informational packet with S. Hoslett (.7); revisions to informational packet (.8).	Fates, Edward G.	5.1	2,272.05	23,086.80
09/06/13	5986872	Communications with Defendants' counsel and SEC's counsel regarding informational packet (.4); revise same and exhibits and prepare cover pleading (1.8); discuss Defendants' motion for partial reconsideration with SEC's counsel and work on response to same (.9).	Fates, Edward G.	3.1	1,381.05	24,467.85
09/09/13	5988354	Communications with Defendants' counsel and G. Rodriguez regarding information needed for informational packet (.6); work on response to Defendants' motion for partial reconsideration (1.8); respond to Defendants request for word version of informational packet (.2); review SEC's response to motion for partial reconsideration (.3).	Fates, Edward G.	2.9	1,291.95	25,759.80
09/12/13	5993535	Review Defendants' ex parte	Fates, Edward G.	0.2	89.10	25,848.90

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		application to exceed page limit for reply and court order granting same.				
09/13/13	5995148	Review Defendants' response to proposed informational packet; advise Receiver regarding same.	Fates, Edward G.	0.6	267.30	26,116.20
09/16/13	5996329	Review Defendants' reply brief regarding motion for partial reconsideration.	Fates, Edward G.	0.4	178.20	26,294.40
09/19/13	6000483	Review Order Denying Motion for Partial Reconsideration; advise Receiver regarding same.	Fates, Edward G.	0.3	133.65	26,428.05
09/20/13	6000727	Advise Receiver on investor inquiries regarding informational packet, notice, etc.	Fates, Edward G.	0.2	89.10	26,517.15
09/23/13	6001898	Review order and draft language for postcards to investors.	Fates, Edward G.	0.3	133.65	26,650.80
09/24/13	6003208	Review letter from Defendants' counsel regarding appeal of order and request for stay pending appeal; discuss same with Receiver and G. Rodriguez.	Fates, Edward G.	0.5	222.75	26,873.55
09/25/13	6004234	Research and analyze issues raised in Defendants' letter regarding appeal and motion for stay pending appeal.	Fates, Edward G.	0.6	267.30	27,140.85
09/26/13	6005567	Advise Receiver and G. Rodriguez regarding liquidation of interests in GPs, informational packet and notices to investors, gathering of information from Schooler and partnership administrators, and related issues.	Fates, Edward G.	0.6	267.30	27,408.15
09/30/13	6008242	Review Schooler's motion for stay pending appeal and request for oral	Fates, Edward G.	0.5	222.75	27,630.90

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		argument.				

Disbursements for Matter 372640-00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt
07/04/13	1968028	Document Search Pacer Service 4/1/13 - 6/30/13 ^LA AM0021-Q22013	1.00	67.30
07/24/13	1976309	CalExpress - - Service of Process USDC SOUTHERN DISTRICT ANNEX ^ 108349	1.00	18.00
07/25/13	1966200	Duplication	183.00	9.15
07/26/13	1969913	Duplication	14.00	0.70
07/30/13	1969137	Text Editing	0.50	15.00
08/05/13	1972358	Duplication	413.00	20.65
08/13/13	1973912	Duplication	36.00	1.80
08/19/13	1973913	Duplication	41.00	2.05
08/28/13	1977614	Duplication	36.00	1.80
08/29/13	1980432	Duplication	32.00	1.60
08/29/13	1981290	Two Rivers - - Audio Conferencing - Edward Fates ^ 20816 - Call to: 3239653998 6192 331155 6194004922	1.00	19.79
08/30/13	1980433	Duplication	138.00	6.90
08/30/13	1984917	Postage^DTI Log 09/13	1.00	14.72
08/30/13	1986709	Nationwide - - Messenger - U.S. DISTRICT COURT ^ 417457	1.00	21.00
09/06/13	1980434	Duplication	24.00	1.20
09/09/13	1984035	Nationwide - - Messenger USDC / JUDGE'S CHAMBERS ^ 417556	1.00	21.00
09/10/13	1980435	Duplication	29.00	1.45

12/17/13 10:59:59 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Type	Quantity	Amt
09/11/13	1982104	Federal Express - - Messenger - Invoice No: 240764952 Ship To: Nationwide Legal LLC	1.00	12.07
09/11/13	1989296	Nationwide - - Filing Fees - 9CC US COURT OF APPEALS-SAN FRAN ^ 417695	1.00	55.00
09/13/13	1983874	Filing Fees - - Kim Bui - Pay.gov - filed Complaint 3:13-cv-02179-W-WVG	1.00	400.00
09/13/13	1983875	Filing Fees - - Kim Bui - Pay.gov - filed Complaint 3:13-cv-02180-W-WMC	1.00	400.00
09/13/13	1983876	Filing Fees - - Kim Bui - Pay.gov - filed Complaint 3:13-cv-02181-JM-BLM	1.00	400.00
09/18/13	1984731	Duplication	62.00	3.10
09/18/13	1986447	Federal Express - - Messenger - Invoice No: 241535215 Ship To: David L. Herman, Esq	1.00	13.17
09/23/13	1984730	Duplication	81.00	4.05

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	David R. Zaro	1.1	616.50	678.15
001665	Edward G. Fates	60.5	445.50	26,952.75
		<hr/> 61.6		<hr/> 27,630.90
Total Fees				27,630.90
Total Disbursements				1,511.50

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00003 (Asset Investigation) 372640-00003

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00003

Matter Name: Asset Investigation

Date of Last Billing: 12-12-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00003 (Asset Investigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/30/13	5950798	Discuss storage unit with Receiver and draft email to Schooler's counsel regarding same.	Fates, Edward G.	0.4	178.20	178.20

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	0.4	445.50	178.20
		<hr/> 0.4		<hr/> 178.20
Total Fees				178.20
Total Disbursements				0.00

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00004

Matter Name: Reporting

Date of Last Billing: 12-12-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00004 (Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/08/13	5929820	Review Schooler's opposition to Real Estate Valuation Report; discuss same with Receiver, begin work on response to same.	Fates, Edward G.	1.9	846.45	846.45
07/09/13	5936813	Response to Receiver's present report as to valuation and recommendations and status of phase 2 accounting.	Zaro, David R.	0.3	184.95	1,031.40
07/09/13	5931275	Work on response to Schooler's opposition to Real Estate Valuation Report and Recommendations and Receiver's declaration regarding co-tenancy agreements; discuss same with Receiver.	Fates, Edward G.	3.1	1,381.05	2,412.45
07/10/13	5933594	Discuss status of part two of forensic report with Receiver.	Fates, Edward G.	0.1	44.55	2,457.00
07/15/13	5937290	Discuss forensic accounting issues with Receiver.	Fates, Edward G.	0.2	89.10	2,546.10
07/17/13	5939544	Discuss reply in support of Real Estate Valuation Report with Receiver (.2); work on Receiver's Fifth Interim Report (1.1).	Fates, Edward G.	1.3	579.15	3,125.25

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/18/13	5940747	Work on Receiver's Fifth Interim Report.	Fates, Edward G.	1.3	579.15	3,704.40
07/23/13	5945186	Work on response to Schooler's opposition to Real Estate Valuation Report; gather information regarding same and discuss with Receiver.	Fates, Edward G.	1.5	668.25	4,372.65
07/24/13	5945741	Work on response to Schooler's opposition to Real Estate Valuation Report and discuss same with Receiver (1.1); review documents related to part two of forensic accounting report (.3).	Fates, Edward G.	1.4	623.70	4,996.35
07/25/13	5946886	Review SEC's reply to Schooler's opposition to Real Estate Valuation Report.	Fates, Edward G.	0.2	89.10	5,085.45
07/29/13	5950813	Address issues related to pending motions regarding general partnerships and assess next steps, timing for Receiver, including possible voting and process concerning same.	Zaro, David R.	0.4	246.60	5,332.05
08/02/13	5956823	Discuss Fifth Interim Report with Receiver.	Fates, Edward G.	0.1	44.55	5,376.60
08/05/13	5957326	Discuss issues regarding interim report and part two of forensic report with Receiver and S. Hoslett.	Fates, Edward G.	0.3	133.65	5,510.25
08/06/13	5959526	Discuss forensic accounting data and report with S. Hoslett.	Fates, Edward G.	0.2	89.10	5,599.35
08/07/13	5960124	Work on Receiver's Fifth Interim Report; discuss same with Receiver.	Fates, Edward G.	2.9	1,291.95	6,891.30
08/13/13	5965508	Work on Fifth Interim Report and discuss same with Receiver (.8); review and discuss data for part two	Fates, Edward G.	1.3	579.15	7,470.45

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		of forensic accounting report with Receiver (.5).				
08/19/13	5970720	Revisions and updates to Fifth Interim Report in light of August 18 court order.	Fates, Edward G.	0.6	267.30	7,737.75
08/26/13	5975814	Discuss Fifth Interim Report with Receiver; revise same.	Fates, Edward G.	0.7	311.85	8,049.60
08/28/13	5977848	Discuss interim report with Receiver.	Fates, Edward G.	0.3	133.65	8,183.25
08/29/13	5979559	Gather exhibits and finalize Receiver's Fifth Interim Report.	Fates, Edward G.	0.6	267.30	8,450.55
09/03/13	5984467	Initial work on part two of forensic report.	Fates, Edward G.	1.6	712.80	9,163.35
09/04/13	5985572	Review and revise narrative for part two of forensic accounting report.	Fates, Edward G.	1.2	534.60	9,697.95
09/06/13	5987909	Discuss part two of forensic accounting report with S. Hoslett.	Fates, Edward G.	0.2	89.10	9,787.05
09/09/13	5988880	Discuss issues regarding part two of forensic accounting with Receiver and S. Hoslett.	Fates, Edward G.	0.7	311.85	10,098.90
09/14/13	5995296	Initial work on Receiver's Sixth Interim Report.	Fates, Edward G.	1.3	579.15	10,678.05
09/16/13	5996130	Discuss forensic accounting issues and report with S. Hoslett.	Fates, Edward G.	0.2	89.10	10,767.15
09/17/13	5997663	Communications with S. Hoslett regarding forensic issues.	Fates, Edward G.	0.1	44.55	10,811.70
09/18/13	5998279	Call with S. Hoslett to discuss forensic accounting data and part two of forensic report.	Fates, Edward G.	1.3	579.15	11,390.85
09/20/13	6001083	Communications with Receiver and S. Hoslett regarding forensic report.	Fates, Edward G.	0.3	133.65	11,524.50

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
09/23/13	6001908	Work on Receiver's Sixth Interim Report (.9); review updated forensic accounting report and exhibits (1.2).	Fates, Edward G.	2.1	935.55	12,460.05
09/24/13	6002979	Revise updated forensic report, part two; discuss same with Receiver.	Fates, Edward G.	3.6	1,603.80	14,063.85

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	David R. Zaro	0.7	616.50	431.55
001665	Edward G. Fates	30.6	445.50	13,632.30
		<u>31.3</u>		<u>14,063.85</u>
Total Fees				14,063.85
Total Disbursements				0.00

Attorney Billing Instructions

()	BILL ALL	()	Hold
()	BILL FEES ONLY	()	Write Off
()	BILL COST ONLY	()	Transfer All

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00005

Matter Name: Operations & Asset Sales

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00005 (Operations & Asset Sales)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/09/13	5931761	Discuss potential sale of Carroll Canyon property and need to sell Western furniture and equipment at property with Receiver (.2); communications with Schooler's counsel regarding same and advise Receiver regarding status (.4); begin work on motion for authority to sell (.5).	Fates, Edward G.	1.1	490.05	490.05
07/10/13	5932358	Draft motion for authority to sell Western office furniture and equipment and relocate employees; discuss same with Receiver.	Fates, Edward G.	1.4	623.70	1,113.75
07/11/13	5935202	Discuss sale of office furniture and equipment with Receiver; work on motion regarding same.	Fates, Edward G.	0.4	178.20	1,291.95
07/12/13	5935491	Discuss issues concerning GP mortgage payments with Receiver (.1); discuss status regarding auctioneer review and evaluation of office furniture and equipment with Receiver (.1).	Fates, Edward G.	0.2	89.10	1,381.05
07/17/13	5939276	Discuss issues regarding sale of office equipment and furniture with	Fates, Edward G.	0.6	267.30	1,648.35

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		Receiver; communications with Schooler's counsel regarding same.				
07/18/13	5941197	Review letter from Schooler's counsel regarding Western's loan payments and discuss same with Receiver (.6); review information from auctioneer regarding sale of office furniture and equipment and work on ex parte application and proposed order regarding same (1.7).	Fates, Edward G.	2.3	1,024.65	2,673.00
07/19/13	5941564	Work on ex parte application, Receiver declaration and proposed order regarding sale of office furniture and equipment and relocation of employees and discuss same with Receiver (.9); discuss cash position and response to letter from Schooler's counsel with Receiver (.2); circulate ex parte application to counsel for parties (.2); discuss Western's cash and loan payment issues with Schooler's counsel (.2).	Fates, Edward G.	1.5	668.25	3,341.25
07/23/13	5944994	Finalize ex parte application regarding sale of office furniture and equipment, Receiver's declaration and proposed order.	Fates, Edward G.	0.6	267.30	3,608.55
08/05/13	5957218	Discuss concerns regarding time frame for sale of office furniture and equipment with Receiver; communications with court clerk regarding same.	Fates, Edward G.	0.3	133.65	3,742.20
08/06/13	5958551	Review order authorizing sale of office furniture and equipment; advise Receiver regarding same.	Fates, Edward G.	0.1	44.55	3,786.75

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
08/12/13	5964242	Communications with Schooler's counsel regarding inventory of office furniture and equipment and advise Receiver regarding same (.4); discuss legal issues regarding relocation of employees with Receiver (.3); assist in preparing document retention policy for Western and discuss same with Receiver (1.1).	Fates, Edward G.	1.8	801.90	4,588.65
08/13/13	5966258	Communications with Schooler's counsel and Receiver regarding identification of Schooler's personal property at Western premises and removal of same from auction of office furniture and equipment.	Fates, Edward G.	0.5	222.75	4,811.40
08/14/13	5967073	Discuss legal issues relating to sale of office furniture and equipment and relocation of employees with Receiver (.4); communications with Schooler's counsel regarding employee relocation meeting (.1); discuss document retention policy with Receiver and revise same (.8).	Fates, Edward G.	1.3	579.15	5,390.55
08/15/13	5967940	Travel to and from Western's offices (1.0); meeting with Western personnel, Schooler, and Schooler's counsel to discuss relocation of operations and auction of office furniture and equipment (.9); discuss legal issues regarding relocation of operations and rulings on pending motions with Receiver (.6); contact court clerk regarding anticipated timing of rulings (.1).	Fates, Edward G.	2.6	1,158.30	6,548.85
08/16/13	5968655	Prepare email to Schooler's counsel	Fates, Edward G.	0.8	356.40	6,905.25

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		regarding August 15 meeting, relocation of employees, sale of office furniture and equipment and related issues; discuss same with Receiver.				
08/19/13	5970361	Communications with Schooler's counsel regarding Western personnel meeting.	Fates, Edward G.	0.2	89.10	6,994.35
08/20/13	5971096	Advise Receiver regarding legal issues relating to transition of GP operations to partnership administrators.	Fates, Edward G.	0.4	178.20	7,172.55
08/26/13	5975543	Discuss court order and mortgage payments with Receiver.	Fates, Edward G.	0.1	44.55	7,217.10
08/27/13	5976786	Discuss legal issues regarding transition of GPs to partnership administrators, auction process, storage of electronic data, and new office lease with Receiver.	Fates, Edward G.	0.8	356.40	7,573.50
08/28/13	5978106	Discuss legal issues regarding transition of GPs to partnership administrators and auction of equipment with Receiver (.2); call with Defendants' counsel to discuss issues relating to Western servers, electronic data, status of receivership entity WSCC, status of cash and loan payments, Schooler's pledge to cover shortfall, and related issues (.9); discuss call from Schooler's counsel with Receiver (.2).	Fates, Edward G.	1.3	579.15	8,152.65
08/29/13	5979029	Discuss status of mortgage payments and other inquiries from Schooler's counsel with Receiver.	Fates, Edward G.	0.3	133.65	8,286.30
08/30/13	5980542	Review demands from buyer of	Fates, Edward G.	0.3	133.65	8,419.95

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		Carroll Canyon property regarding office furniture and equipment, auction, and insurance; advise Receiver regarding same.				
09/03/13	5984474	Advise Receiver regarding auction issues, demands from buyer of building, and interference with auction by Schooler and partnership administrators.	Fates, Edward G.	0.7	311.85	8,731.80
09/04/13	5985575	Discuss legal issues regarding auction and interference with same by Schooler and partnership administrators with G. Rodriguez (.4); call with Defendants' counsel regarding issues relating to auction, access to electronic data, and related issues (.3).	Fates, Edward G.	0.7	311.85	9,043.65
09/05/13	5986429	Advise G. Rodriguez regarding issues with buyer of Carroll Canyon building and auction and removal of office furniture.	Fates, Edward G.	0.3	133.65	9,177.30

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	20.6	445.50	9,177.30
		<u>20.6</u>		<u>9,177.30</u>
Total Fees				9,177.30
Total Disbursements				0.00

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00006 (Claims & Distributions) 372640-00006

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00006

Matter Name: Claims & Distributions

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00006 (Claims & Distributions)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/08/13	5930029	Review investor letters sent to Court (.3); discuss investor request for documents with Receiver (.1).	Fates, Edward G.	0.4	178.20	178.20
07/09/13	5931827	Review investor letters filed with court.	Fates, Edward G.	0.1	44.55	222.75
07/15/13	5937377	Review correspondence from investors and investor court filings.	Fates, Edward G.	0.3	133.65	356.40
07/16/13	5938781	Discuss responses to investor correspondence with Receiver.	Fates, Edward G.	0.2	89.10	445.50
07/17/13	5939535	Review investor correspondence and discuss same with Receiver (.3); revise draft responses to investors (.5).	Fates, Edward G.	0.8	356.40	801.90
07/18/13	5940575	Discuss investor letters, responses to same, and website posting with Receiver.	Fates, Edward G.	0.4	178.20	980.10
07/24/13	5945392	Discuss investor claim and Sierra Pacific settlement check issue with Receiver.	Fates, Edward G.	0.2	89.10	1,069.20
08/06/13	5958817	Call with counsel for investor.	Fates, Edward G.	0.2	89.10	1,158.30
08/06/13	5959291	Review discrepancy order rejecting	Fates, Edward G.	0.1	44.55	1,202.85

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00006 (Claims & Distributions) 372640-00006

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		investor letter.				
08/20/13	5970868	Send sur-reply to Receiver for posting to website.	Fates, Edward G.	0.1	44.55	1,247.40
08/26/13	5975761	Advise Receiver regarding investor tax inquiry.	Fates, Edward G.	0.2	89.10	1,336.50
08/29/13	5979431	Review and revise investor update for receivership website.	Fates, Edward G.	0.2	89.10	1,425.60
08/30/13	5980651	Review letter filed by investor Carr.	Fates, Edward G.	0.1	44.55	1,470.15
09/05/13	5986388	Call from investor Reule.	Fates, Edward G.	0.3	133.65	1,603.80

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	3.6	445.50	1,603.80
		<u>3.6</u>		<u>1,603.80</u>
Total Fees				1,603.80
Total Disbursements				0.00

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00008 (Pending Litigation) 372640-00008

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00008

Matter Name: Pending Litigation

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00008 (Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
07/08/13	5929709	Communications with local counsel in Nevada regarding settlement of Sierra Pacific matter; review draft stipulation to dismiss Nevada proceedings.	Fates, Edward G.	0.5	222.75	222.75
07/09/13	5931760	Begin work on motion for approval of settlement with Sierra Pacific; discuss same with Receiver; advise local counsel in Nevada regarding need for court approval of settlement and approximate timing regarding same.	Fates, Edward G.	0.6	267.30	490.05
07/10/13	5932396	Draft motion for approval of Sierra Pacific settlement; discuss same with special counsel in Nevada.	Fates, Edward G.	2.4	1,069.20	1,559.25
07/12/13	5935328	Work on motion for approval of settlement with Sierra Pacific and Receiver's declaration regarding same; discuss same with Receiver; communications with SEC's counsel regarding motion.	Fates, Edward G.	1.5	668.25	2,227.50
07/16/13	5937896	Finalize motion regarding Sierra Pacific settlement.	Fates, Edward G.	0.4	178.20	2,405.70
08/19/13	5970322	Discuss order on motion to modify	Fates, Edward G.	0.2	89.10	2,494.80

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00008 (Pending Litigation) 372640-00008

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		and status of motion to approve Sierra Pacific settlement with local counsel in Nevada.				
09/10/13	5991450	Prepare status report to Ninth Circuit in pending Endurance appeal.	Fates, Edward G.	0.8	356.40	2,851.20
09/11/13	5992404	Revise and finalize status report to Ninth Circuit in pending Endurance appeal.	Fates, Edward G.	0.3	133.65	2,984.85
09/20/13	6001261	Discuss transition of Sierra Pacific matter to new attorney at Cotton Driggs firm with S. Harop.	Fates, Edward G.	0.2	89.10	3,073.95

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	6.9	445.50	3,073.95
		<hr/> 6.9		<hr/> 3,073.95
Total Fees				3,073.95
Total Disbursements				0.00

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00009 (Employment/Fees) 372640-00009

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00009

Matter Name: Employment/Fees

Date of Last Billing:

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00009 (Employment/Fees)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
08/02/13	5956553	Review Schooler's opposition to fee applications and discuss same with Receiver (.8); work on reply brief (.9).	Fates, Edward G.	1.7	757.35	757.35
08/03/13	5956827	Work on reply to Schooler's opposition to fee applications.	Fates, Edward G.	5.2	2,316.60	3,073.95
08/05/13	5956965	Work on reply to Schooler's opposition to fee applications and discuss same with Receiver and S. Hoslett (2.8); review SEC non-opposition to fee applications (.1).	Fates, Edward G.	2.9	1,291.95	4,365.90
08/08/13	5985277	Work on reply to Schooler's opposition to fee applications and other Schooler arguments.	Fates, Edward G.	1.8	801.90	5,167.80
08/09/13	5963368	Finalize reply to Schooler's opposition to fee applications and other Schooler arguments.	Fates, Edward G.	0.6	267.30	5,435.10
08/20/13	5985278	Review and revise Cotton Driggs' final fee application, discuss same with Receiver, and send same to SEC's counsel for review.	Fates, Edward G.	1.2	534.60	5,969.70
08/21/13	5985280	Finalize Cotton Driggs' final fee application.	Fates, Edward G.	0.2	89.10	6,058.80

12/17/13 10:56:35 PROFORMA STATEMENT FOR MATTER 372640-00009 (Employment/Fees) 372640-00009

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
08/26/13	5975813	Review and revise Receiver's fee application and discuss same with Receiver (.5); send fee applications to SEC's counsel for review (.2).	Fates, Edward G.	0.7	311.85	6,370.65
08/27/13	5977187	Communications with SEC's counsel regarding position on fee applications.	Fates, Edward G.	0.1	44.55	6,415.20
08/29/13	5979557	Finalize fee applications and exhibits, proposed orders, and notice of hearing.	Fates, Edward G.	0.6	267.30	6,682.50

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	15.0	445.50	6,682.50
		<u>15.0</u>		<u>6,682.50</u>
Total Fees				6,682.50
Total Disbursements				0.00