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8 Attorneys for Thomas C. Hebrank,  
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT  
 11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

16 CHARLES P. COPELAND,  
 17 COPELAND WEALTH  
 18 MANAGEMENT, A FINANCIAL  
 19 ADVISORY CORPORATION,  
 20 AND COPELAND WEALTH  
 21 MANAGEMENT, A REAL  
 ESTATE CORPORATION,

22 Defendants.

CASE NO. 11-cv-08607-R-DTB

**NOTICE OF HEARING ON  
 SEVENTH INTERIM FEE  
 APPLICATION FOR APPROVAL  
 AND PAYMENT OF FEES AND  
 COSTS TO THOMAS C.  
 HEBRANK, PERMANENT  
 RECEIVER**

Date: September 16, 2013  
 Time: 10:00 a.m.  
 Ctrm: 8, 2<sup>nd</sup> Floor  
 Judge: Hon. Manuel L. Real

23 **PLEASE TAKE NOTICE** that on September 16, 2013 at 10:00 a.m.  
 24 in Courtroom 8 of the United States District Court, 312 North Spring Street,  
 25 Los Angeles, California, the Court will consider the Seventh Interim Fee  
 26 Application for Approval and Payment of Fees and Costs to Thomas C.  
 27 Hebrank, Permanent Receiver ("Receiver"), Court-appointed Permanent  
 28 Receiver for Charles P. Copeland; Copeland Wealth Management, A  
 Financial Advisory Corporation (Copeland Financial); Copeland Wealth

1 Management, A Real Estate Corporation ("Copeland Realty"); and their  
 2 subsidiaries and affiliates (collectively, the "Receivership Entities"), and  
 3 certain professionals, for approval and payment of fees and costs.

4 The following table summarizes the fees incurred, interim payment  
 5 requested, and costs requested for the period April 1, 2013 through June  
 6 30, 2013 ("Period") by the Receiver:

<b>Applicant and Role</b>	<b>Fees Incurred</b>	<b>Interim Payment Requested</b>	<b>Costs</b>	<b>Total</b>
Thomas C. Hebrank	\$32,359.50	\$24,269.63	\$1,496.41	\$25,766.04

11  
 12 This notice, along with the Seventh Interim Fee Application for  
 13 Approval and Payment of Fees and Costs is posted on the Receiver's  
 14 website ([www.ethreadvisors.com](http://www.ethreadvisors.com)). A hard copy of the application can  
 15 also be obtained by contacting the Receiver's office at (619) 400-4923.

16 If you oppose the application, you are required to file your written  
 17 opposition with the Office of the Clerk, United States District Court, Central  
 18 District of California, Western Division, 312 North Spring Street, Los  
 19 Angeles, California 90012-4793, and serve the same on the undersigned,  
 20 not later than twenty one (21) days before the date designated for the  
 21 hearing.

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MULVANEY BARRY BEATTY LINN & MAYERS  
 A LIMITED LIABILITY PARTNERSHIP  
 SEVENTEENTH FLOOR  
 401 WEST A STREET  
 SAN DIEGO, CALIFORNIA 92101-7944  
 TELEPHONE 619 238-1010  
 FACSIMILE 619 238-1981

MULVANEY BARRY BEATTY LINN & MAYERS  
A LIMITED LIABILITY PARTNERSHIP  
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**NOTICE IS HEREBY GIVEN** that the proposed Order Approving the Seventh Interim Fee Application of the Receiver, a true and correct copy of which is attached hereto as "**Exhibit A**" and by this reference made a part hereof, has been lodged with the above-entitled Court.

DATED: August 16, 2013 MULVANEY BARRY BEATTY LINN & MAYERS LLP

By: /s/ John H. Stephens  
John H. Stephens, Attorneys for  
Thomas C. Hebrank, Permanent Receiver

HEBCO.125.497177.1

# **EXHIBIT A**

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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND,  
COPELAND WEALTH  
MANAGEMENT, A FINANCIAL  
ADVISORY CORPORATION,  
AND COPELAND WEALTH  
MANAGEMENT, A REAL  
ESTATE CORPORATION,

Defendants.

CASE NO. 2:11-cv-08607-R-DTB

**[PROPOSED]**

**ORDER APPROVING SEVENTH  
INTERIM FEE APPLICATION OF  
THOMAS C. HEBRANK,  
PERMANENT RECEIVER**

Date: September 16, 2013  
Time: 10:00 a.m.  
Ctrm: 8, 2<sup>nd</sup> Floor  
Judge: Hon. Manuel L. Real

The Court, having considered the Seventh Interim fee application of  
Thomas C. Hebrank, Court-appointed Permanent Receiver (“Receiver”),  
and any opposition thereto, and good cause appearing therefor,

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IT IS HEREBY ORDERED as follows:

1. Fees and costs for the period April 1, 2013 through June 30, 2013, are approved and authorized to be paid in the respective sums of \$24,269.63 and \$1,496.41, for a total of \$25,766.04.

**IT IS SO ORDERED.**

**Dated:** \_\_\_\_\_

**Judge, United States District Court**

Submitted by:

MULVANEY BARRY BEATTY LINN & MAYERS LLP

By: /s/ John H. Stephens  
Attorneys for Thomas C. Hebrank, Permanent Receiver

1 THOMAS C. HEBRANK  
Permanent Receiver  
501 W. Broadway, Suite 800  
2 San Diego, California 92101  
Phone: (619) 400-4922  
3 Fax: (619) 400-4923  
E-Mail: thebrank@ethreadvisors.com  
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8 **UNITED STATES DISTRICT COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE  
12 COMMISSION,

13 Plaintiff,

14 v.

15 CHARLES P. COPELAND,  
COPELAND WEALTH  
16 MANAGEMENT, A FINANCIAL  
ADVISORY CORPORATION, and  
17 COPELAND WEALTH  
MANAGEMENT, A REAL ESTATE  
18 CORPORATION,

19 Defendants.  
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Case No. 11-08607-R-DTB

**SEVENTH INTERIM APPLICATION  
FOR APPROVAL AND PAYMENT  
OF FEES AND COSTS TO THOMAS  
C. HEBRANK, AS RECEIVER**

Date: September 16, 2013  
Time: 10:00 a.m.  
Ctrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for  
2 Copeland Wealth Management, a Financial Advisory Corporation ("CWM"),  
3 Copeland Wealth Management, a Real Estate Corporation ("Copeland Realty"), and  
4 their subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby  
5 submits his seventh interim application for approval and payment of fees and  
6 reimbursement of expenses. This application covers fees and costs incurred during  
7 the period April 1, 2013 through June 30, 2013 (the "Application Period").

8 The Receiver has incurred \$32,359.50 in fees and \$1,496.41 in costs for this  
9 Application Period. Detailed descriptions of the services rendered are contained in  
10 Exhibit A attached hereto. Exhibit B is a chart reflecting the hours and fees billed to  
11 each category of services on a monthly basis during the Application Period.  
12 Exhibit C is a summary of the out-of-pocket costs. During the Application Period,  
13 the Receiver and his staff have spent 194.5 hours at an overall blended billing rate of  
14 \$166.37 per hour. The Receiver has discounted all fees by ten percent (10%) from  
15 regular hourly billing rates. The Receiver is requesting and seeking interim  
16 approval and payment of 75% of the fees for the Application Period totaling  
17 \$24,269.63, and costs totaling \$1,496.41. The 75% interim award amount is  
18 consistent with the Court's ruling on the Receiver's Second, Third, Fourth, Fifth and  
19 Sixth Interim Fee Applications.

## 20 21 I. OVERVIEW

22 A detailed description of the history and status of the case is contained in the  
23 Receiver's Report #6 and subsequent filings. The following is an overview of the  
24 Receivership case for the Application Period.

### 25 26 A. Copeland Realty Business Operations

27 The Receiver has now settled and abandoned his interest in the Real Estate  
28 Limited Partnerships, either to the remaining limited partners or to the lender, with



1 approval from the Court. The activity relating to the Real Estate Limited  
2 Partnerships during this Application Period was as follows:

3 1. Copeland Properties Ten (“CP10”) – The Court approved a settlement with  
4 the lender, Flagstar Bank, on December 28, 2012, whereby the Receiver abandoned  
5 his interest in the property. The settlement agreement with the lender on the  
6 property allowed for the Receiver to retain \$225,000.00 held by the Receiver. The  
7 Receiver earmarked \$100,000.00 of this amount for the investors in CP10. Upon  
8 receiving approval from the Court at the June 3, 2013 hearing on the Receiver’s  
9 Motion for Distribution, the Receiver distributed the \$100,000.00 to the CP10  
10 investors. The Receiver has been advised that the CP10 Partnership and the lender  
11 have concluded their own settlement regarding the remaining amount; therefore the  
12 Receiver will distribute the remaining funds, except as to certain amounts that will  
13 be retained to apply towards outstanding obligations owed to Receivership Entities.

14 2. Copeland Properties Eighteen (“CP18”) – The Court approved a sale of the  
15 property which closed on December 7, 2012 for \$8,550,000.00. The sale was  
16 complicated by the lender on the property, who was extremely uncooperative and  
17 made demands for unreasonable lender reimbursements for undocumented  
18 expenses. This situation remains unresolved. The lender has provided some  
19 information to the Receiver as well as legal counsel for the CP18 partners, but a  
20 resolution has yet to occur. In addition, other parties have now claimed an interest  
21 in the CP18 sales proceeds. Upon the resolution of these matters, the Receiver is  
22 prepared to make the appropriate distribution to the investors and other parties.

23 3. On April 8, 2013, the Court approved a settlement with the limited  
24 partners in the remaining Copeland Realty Limited Partnerships (Copeland  
25 Properties Two, L.P./Copeland Properties 17, L.P. (“CP2/17”), Copeland Properties  
26 Five, L.P. (“CP5”), Copeland Properties Seven, L.P. (“CP7”), and Copeland  
27 Properties Sixteen, L.P. (“CP16”) whereby the Receiver’s interest in these  
28 remaining properties were settled and abandoned to the limited partners for each

1 entity. This settlement provided funds as well as settling claims and other liabilities  
2 of the Receivership estate.

3 4. Copeland Properties Eight (“CP8”) – The Court approved a  
4 transfer to the lender’s agent of CP8’s New York property on June 3, 2013. The  
5 property had been vacant, was generating no revenue and subject to foreclosure. An  
6 appraisal confirmed the debt against the property exceeded its worth and that a sale  
7 would not generated sufficient proceeds to pay the debt and allow for any  
8 distribution to the limited partners. The lender contributed \$5,000.00 to the  
9 Receiver for costs generated in reviewing loan documents and negotiating terms for  
10 the abandonment.

11 **B. Forensic Accounting Review**

12 During the Application Period, the Receiver completed and issued the third  
13 forensic accounting report summarizing financial activities involving Defendant  
14 Copeland. For this report, all transactions involving Defendant were reviewed and  
15 analyzed to determine funds and other consideration they received from the  
16 Receivership Entities. Pooled investment and other investment account details were  
17 obtained and reviewed. Defendant equity positions, loans, and advances were  
18 analyzed, as were profits from sales of Receivership Entities. Fees, commissions  
19 and other income were reviewed and summarized. Payroll information has been and  
20 is being obtained and summarized.

21  
22 **C. Notes Receivable Recoveries**

23 In conjunction with General Counsel, the Receiver has made demand for  
24 payment, has collected some obligations in full, and in other cases has negotiated  
25 settlements with account debtors to collect on notes receivables owed to various  
26 Receivership entities. The following settlements (“Settlements”) have been  
27 approved by the Court to date:  
28

1           1. A settlement between the Receiver, on the one hand, and Notes Receivable  
2 Account Debtors Gina Spraggins, an individual, and Scott Spraggins, an individual  
3 (collectively the “Spraggins Debtors”), on the other hand (the “Spraggins  
4 Settlement”), regarding a secured obligation owed by the Spraggins Debtors to  
5 Copeland Fixed Income Three, LP, a receivership entity;

6           2. A settlement between the Receiver, on the one hand, and Notes Receivable  
7 Account Debtors SoCal Restaurants, LLC, a California limited liability company,  
8 Leroy Hansberger, an individual, Jeffrey Hansberger, an individual, and Michael  
9 Hansberger, an individual (collectively the “SoCal Debtors”), on the other hand (the  
10 “SoCal Settlement”), regarding an unsecured obligation owed by the SoCal Debtors  
11 to Copeland Fixed Income Two, LP, a receivership entity; and

12           3. A settlement between the Receiver, on the one hand, and Notes Receivable  
13 Account Debtors Advance Desert Sleep Center, LLC, a California limited liability  
14 company, Venkatasvara Rao, an individual, and Bobby Bhasker-Rao, an individual  
15 (collectively the “Advance Debtors”), on the other hand (the “Advance  
16 Settlement”), regarding an unsecured obligation owed by the Advance Debtors to  
17 Copeland Properties Fifteen, L.P., a receivership entity.

18           In general, the Settlements involve, inter alia, the acceptance of monies paid  
19 by the notes receivable account debtors to the Receiver in satisfaction of the  
20 obligations. The Spraggins Settlement involves a Forbearance Agreement pursuant  
21 to the terms of which, inter alia, the Spraggins agreed to pay to the Receiver the total  
22 amount of \$117,844.78 over a period of ninety (90) days. In exchange, the Receiver  
23 agreed to forbear from proceeding with the non-judicial foreclosure of the real  
24 property pledged as security for the obligation, and to cancel the foreclosure upon  
25 payment of the settlement amount in full. This settlement amount has now been paid  
26 in full and the Receiver is cancelling the foreclosure proceedings.

27           The SoCal Settlement involves a Settlement Agreement pursuant to the terms  
28 of which, inter alia, the SoCal Debtors agreed to immediately pay to the Receiver

1 the total amount of Three Hundred Fifty Thousand Dollars (\$350,000.00), plus  
2 attorney's fees and costs not to exceed Five Thousand Dollars (\$5,000.00). In  
3 exchange, the Receiver has agreed to dismiss the state court lawsuit against the  
4 SoCal Debtors with prejudice. This settlement amount has now been paid in full and  
5 the lawsuit has been dismissed.

6 The Advance Settlement involves a Settlement Agreement pursuant to the  
7 terms of which Venkatasvara Rao and Bobby Bhasker-Rao each agreed to pay the  
8 amount of Twenty Thousand Dollars (\$20,000.00) to the Receiver, in installments  
9 over a period of approximately two (2) years, and further agreed to confess to  
10 judgment in the increased amount of Twenty Five Thousand Dollars (\$25,000.00)  
11 each, less any payments made, to be entered upon the event of default in any  
12 installment payments. In exchange, the Receiver has agreed to deem the obligation  
13 satisfied and hold off on further enforcement efforts, including litigation. The  
14 Receiver is currently collecting on this obligation over time.

15 To date, the total amount of \$584,269.74 has been collected, detailed as  
16 follows:

- 17 1. The Receiver has collected \$66,000.00 from Myra and Gordon Peterson;
- 18 2. The Receiver has collected \$17,909.90 from James Watson;
- 19 3. The Receiver has collected \$355,000.00 from SoCal Del;
- 20 4. The Receiver has collected \$117,844.78 from Gina and Scott Spraggins;
- 21 5. The Receiver has collected \$24,765.06 from Dr. Vellore Muraligopal and  
22 the Muraligopal Living Trust;
- 23 6. The Receiver has collected \$2,000.00 from Bobby Bhasker-Rao; and
- 24 7. The Receiver has collected \$750.00 from Venkatasvara Rao.

25 As explained above, several of the settlements negotiated involve installment  
26 payments, at least one of which extends out as far as two years. In addition,  
27 Receiver's General Counsel is continuing to pursue additional settlements and  
28 various other remedies on some of the remaining notes receivables outstanding.

1           **D. Proof of Claims and Planned Distributions**

2           An order granting the Receiver’s motion for establishing a claims bar date  
3 and procedures for submitting proofs of claims was approved by the Court on  
4 January 2, 2013. Creditors had until March 3, 2013 to file claims against the  
5 Receivership Entities. The Receiver has analyzed and prepared a claims summary  
6 for each Receivership Entity. As distributions are planned, the Receiver will  
7 provide a claims summary, along with any proposed denials or challenges of any  
8 Proofs of Claims to the Court. As previously discussed, a \$100,000 distribution was  
9 made to the CP10 partners during the Application Period, as approved by the Court.  
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12   **II. FEE APPLICATION**

13           The Receiver has recorded its time in the following categories:

- 14           A.     General Receivership
  - 15           B.     Asset Investigation & Recovery
  - 16           C.     Reporting
  - 17           D.     Operations & Asset Sales
  - 18           E.     Claims & Distributions
  - 19           F.     Legal Matters & Pending Litigation
- 20

21           Although some tasks cross multiple categories, effort is made to allocate time  
22 to the most appropriate category in each instance.  
23

24           **A. General Receivership**

25           This category contains time spent by the Receiver on (a) participating in  
26 meetings and conferences with the SEC and legal counsel, (b) general administrative  
27 matters including reviewing mail, emails and other correspondence directed to the  
28 Receivership Entities, (c) correspondence and communications with lenders,

1 vendors, and tenants, (d) general bank account administration, (e) maintaining and  
 2 updating the Receiver's website with case information and documents, (f) the  
 3 employment of professionals, (g) traveling to Court hearings, investor  
 4 communications and conducting an investor general meeting, and (h) administrative  
 5 time involving the issuance of reports and sending of investor correspondence.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	42.1	\$8,797.50
G. Rodriguez	Director	\$157.50	6.5	\$551.25
K. McClain	Associate Director	\$90.00	13.3	\$1,197.00
TOTAL			61.9	\$10,545.75
Avg. Hourly Rate		\$170.37		

### **B. Asset Investigation & Recovery**

14 Services in this category include time spent during the Application Period on  
 15 (a) review of entity financial statements and accountings, (b) forensic accounting  
 16 work including the analysis of assets and liabilities, entity receivables and payables,  
 17 equity investments, and related party transactions; (c) identifying and securing  
 18 receivership estate assets; and (d) recovery of receivership assets, including notes  
 19 receivable.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	7.3	\$1,642.50
TOTAL			7.3	\$1,642.50
Avg. Hourly Rate		\$225.00		

### **C. Reporting**

26 This category contains time spent by the Receiver attending Court hearings  
 27 and preparing receiver's reports, including issuing Receiver's Report #6 and  
 28 Forensic Accounting Report #3.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	7.4	\$1,665.00
G. Rodriguez	Director	\$157.50	2.1	\$330.75
TOTAL			9.5	\$1,995.75
Avg. Hourly Rate		\$210.08		

**D. Operations & Asset Sales**

Time billed in this category relates to the Receiver's (a) management and oversight of the real estate properties; (b) performing all accounting functions of the Receivership Entities, including making deposits, paying expenses, recording entries in the accounting system, preparing financial reports, and reconciling bank accounts; (c) leasing and property management activity; and (d) the disposition and transition of receivership assets, including the properties associated with the Copeland Limited Partnerships.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	24.1	\$5,422.50
S. Hoslett	Managing Director	\$180.00	9.5	\$1,710.00
L. Ryan	Accountant	\$90.00	41.6	\$3,744.00
TOTAL			75.2	\$10,876.50
Avg. Hourly Rate		\$144.63		

**E. Claims and Distributions**

Time billed in this category includes the Receiver's work on the proof of claim process for investors and creditors, including time assisting investors with questions regarding the claims process.

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<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	13.2	\$2,970.00
K. McClain	Associate Director	\$90.00	13.6	\$1,224.00
TOTAL			26.8	\$4,194.00
Avg. Hourly Rate		\$156.49		

**F. Legal Matters & Pending Litigation**

Time billed in this category includes the Receiver’s work on (a) issues relating to actions against the Receivership Entities pending at the time of the Receiver's appointment, (b) meetings with legal counsel; and (c) oppositions and filings related to the operation of the receivership.

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
T. Hebrank	Receiver	\$225.00	13.8	\$3,105.00
TOTAL			13.8	\$3,105.00
Avg. Hourly Rate		\$225.00		

**G. Costs**

The Receiver requests that the Court approve \$1,496.41 in costs. A detailed listing of each expense is summarized in Exhibit C. The Receiver charges \$.15 per page for copies and all other items are billed at actual cost. Any travel reflects coach airfare and reasonable accommodations billed at cost.

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**III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED**

**A. Efficient Staffing – Customary Rates**

The Receiver believes his request is fair and reasonable and that the fees and costs incurred were necessary to the administration of the receivership estate. The Receiver's request for compensation is based on its customary billing rates charged in similar matters, discounted by ten percent (10%). The blended hourly rate for all services provided by the Receiver during the Application Period is \$166.37. The Receiver's billing rates are comparable or less than those charged in the community on similarly complex matters. Although the Receiver reviews his hourly rates and adjusts them annually on January 1 to reflect greater experience and expertise, additional costs of operation, and comparable rates in the marketplace for competitive receivership firms, no rate adjustment will be requested in this case for 2013.

**B. Costs**

The Receiver also requests Court approval of \$1,496.41 in costs. A summary of costs is included as Exhibit C. The Receiver charges \$.15 per page for copies and all other items are billed at actual cost.

**IV. CONCLUSION**

The Receiver has worked diligently and efficiently in fulfilling his duties and has provided valuable service in that regard. This Fee Application has been provided to the SEC in accordance with the Commission's rules concerning the payment of receivers.

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1           WHEREFORE, the Receiver requests an order:

2           1.     Approving \$32,359.50 in fees and \$1,496.41 in costs incurred by the  
3 Receiver during the Application Period; and authorizing payment on an interim  
4 basis of 75% of the fees totaling \$24,269.63 and \$1,496.41 in costs, for a total of  
5 \$25,766.04, from available receivership estate assets in Copeland Wealth  
6 Management (Copeland Realty), Copeland Wealth Management (Copeland  
7 Financial) and/or the Copeland Fixed Income Funds;

8           2.     Granting such other and further relief as is appropriate.

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10  
11 Dated: August 12, 2013

By:   
THOMAS C. HEBRANK,  
Permanent Receiver

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# EXHIBIT "A"

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SEC - Copeland  
April 2013

Billing Category Allocation											
Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	A	B	C	D	E	F
4/1/2013	Travel to/from LA for Court hearing.	8.0	Hebrank, T.	\$ 112.50	\$ 675.00	9.0					
4/1/2013	Attend Court hearing (7). Review and discuss Forensic Report #3 (1,4).	2.1	Hebrank, T.	\$ 225.00	\$ 472.50		2.1				
4/1/2013	Corresponded with S. Jablow re CP16 taxes and prepared payment for same. Recorded transfers from CP4 and CP18 to Copeland Realty. Recorded deposits in Copeland Realty. Prepared Accounts Payables report for all Limited Partnerships and forwarded to T. Hebrank.	1.5	Ryan, L.	\$ 90.00	\$ 135.00				1.5		
4/2/2013	Review proof of claim date (1,0). Review and sign A/P checks. Review and process mail (1,7).	1.7	Hebrank, T.	\$ 225.00	\$ 382.50	0.7				1.0	
4/2/2013	Corresponded with S. Jablow re QuickBooks files. Reviewed CP2, CP5, CP7 and CP16 year-end balances. Uploaded QuickBooks for LP's and Fixed incomes to Levine web account. Scanned and sent lender year-end statements to S. Jablow.	1.5	Ryan, L.	\$ 90.00	\$ 135.00				1.5		
4/3/2013	T/CS with Atty's re N/R collection efforts. Review documents (6). Discuss forensic report and needed information. Review. Request and provide information to S. Hostett (1,8).	1.4	Hebrank, T.	\$ 225.00	\$ 315.00			0.8			0.6
4/4/2013	Discuss CP18 bills with Atty Stephens (2). Misc correspondence. Review and process mail (6).	0.8	Hebrank, T.	\$ 225.00	\$ 180.00	0.6					0.2
4/5/2013	Review and discuss N/R settlement offer (3). Work on Quinlan transition issues for LP transfers (4). Discuss CP18 sales process and proof of claim issues (4). Make deposits. Review and process mail (6). Review N/R settlement proposal, discuss with atty's (4). Review and update forensic report and exhibits (1,1). Review proof of claims and files (1,5). Calculate CP10 distribution, related proof of claims (1,4).	5.0	Hebrank, T.	\$ 225.00	\$ 1,350.00	0.5	0.7	1.1	0.8	2.9	
4/8/2013	Review and process mail. Make deposits. Misc correspondence. (8).	0.8	Hebrank, T.	\$ 225.00	\$ 180.00	0.8					
4/9/2013	Review Court orders, scan and move posted to website (6). Prepare information for LP transitions. Research and locate related documents. Arrange for conf call (1,6). Investor correspondence (6). Work on forensic report (7).	3.1	Hebrank, T.	\$ 225.00	\$ 697.50	1.1		0.7			
4/9/2013	Conferred with L. Ryan re Note Receivables.	0.6	Hostett, S.	\$ 180.00	\$ 108.00						0.6
4/9/2013	Conferred with T. Hebrank re turnover of LP's. Conferred with T. Hebrank re TCG Note Receivable; researched same. Conferred with S. Hostett re TCG NR.	1.1	Ryan, L.	\$ 90.00	\$ 99.00					1.1	
4/10/2013	Conf call on LP settlement transition. Follow up and provide tax, accounting, files, records, other information requested. (2,2) T/C with Atty Barry (2). Partner correspondence (3). Work on 2012 tax reporting. Correspondence with tax firm (8).	3.5	Hebrank, T.	\$ 225.00	\$ 787.50			3.3			0.2
4/10/2013	Conferred with S. Hostett re CP4 lease buyout and researched same. Conferred with T. Hebrank re conference call and turnover.	1.1	Ryan, L.	\$ 90.00	\$ 99.00					1.1	
4/11/2013	Finalize forensic report #2 and update exhibits. Disseminate (2,4). Review N/R settlements and supporting documentation (8). Follow up on tax issues. Sign A/P checks (1,1). Review and process mail (2) T/CS with Atty Barry (6).	5.2	Hebrank, T.	\$ 225.00	\$ 1,170.00	1.3	0.9	2.4			0.6
4/11/2013	Answered questions regarding lease buyout and Receivables. Prepared FTB payments for CP2, CP5, CP7, CP16 and CP17.	1.0	Hostett, S.	\$ 180.00	\$ 180.00					1.0	
4/11/2013	Researched tax questions from S. Jablow at Levine. Corresponded with S. Jablow re same. Reviewed and modified Forensic Report #3 with T. Hebrank. Conferred with T. Hebrank and S. Hostett re lease buyout and Receivables.	1.9	Ryan, L.	\$ 90.00	\$ 171.00				1.9		
4/12/2013	Reviewed, sorted and filed mail. Corresponded with S. Jablow re Copeland tax payments.	0.6	Ryan, L.	\$ 90.00	\$ 54.00				0.6		

4/16/2013	Reviewed, prepared and assembled tax payments for CP2, CP6, CP7, CP9, CP10, CP15, CP17, CP19 and Fixed Incomes I, II and III.	2.6 Ryan, L.	\$ 50.00	\$ 204.00					2.8	
4/16/2013	Retrieve Quinlan LP documentation from storage, provide to new property manager (1.5) Review and execute tax extensions, payments, Discuss status of entities (1.3) Discuss NFR offers and review recent correspondence. Conf call re same (1.0) Provide inventory of storage items for potential disposition (1.4)	4.2 Habrank, T.	\$ 225.00	\$ 945.00	1.9	1.0			4.3	
4/15/2013	Forwarded requested CP6 loan information. Prepared CP8 bank reconciliation and recorded deposit. Copied CP9 invoices and forwarded originals to L. Black. Conferred with T. Habrank re tax payments	1.1 Ryan, L.	\$ 90.00	\$ 90.00					1.1	
4/15/2013	Review Proof of Claims files. Assist with organization and review of documents provided and preparing schedules (2.4) Review Fixed Income equity schedules (4) Follow up on Quinlan LP transition items (4). TIC with Ally Barry (2)	3.4 Habrank, T. 0.5 Hoslett, S.	\$ 225.00 \$ 180.00	\$ 785.00 \$ 90.00					0.6 0.5	2.4
4/16/2013	Copeland Proof of Claim spreadsheet creation. Imported Liabilities and Equities from Investor summaries and balance sheets.	3.2 McClain, K.	\$ 80.00	\$ 283.00						3.2
4/16/2013	Corresponded with S. Hoslett re S&C/Del. Rescheduled payments re same. Prepared Copeland Realty vendor payment.	0.5 Ryan, L.	\$ 50.00	\$ 45.00						0.5
4/17/2013	Review and discuss Copeland Fixed Income equity schedules (5) Review and process mail. Investor correspondence (5) Review and comment on proposed NFR settlements and agreements (7) TIC with Ally Barry (2). Make deposit. Review and process mail (5)	2.5 Habrank, T. 0.4 Hoslett, S.	\$ 225.00 \$ 180.00	\$ 562.50 \$ 72.00	1.1	0.7			0.5 0.4	0.2
4/17/2013	Traced Fixed Income equity percentages and conferred with S. Hoslett re same. Corresponded with L. Black re CP9 alarm. Prepared bank reconciliations for CP2, CP5, CP7, CP16 and CP17. Recorded deposits for CP2, CP5, CP7 and CP17. Responded to M. Fitzgerald re CP7 rent rol and financial statements	1.5 Ryan, L.	\$ 90.00	\$ 136.00					1.5	
4/18/2013	Review NFR settlement agreements (4) Review CP8 abandonment documents (3) Correspondence with legal counsel (3)	1.0 Habrank, T.	\$ 225.00	\$ 225.00	0.3	0.4				0.9
4/18/2013	Conferred with T. Habrank re property turnover to Shaw Properties. Corresponded multiple times with J. Marquez at Shaw Properties re QuickBooks; forwarded QuickBooks files via Dropbox to same. Corresponded with D. Rapp re CP16 improvement plans. Gathered bank documents for turnover. Corresponded with Kara at Keystone re CP7 rent rol and lease.	1.3 Ryan, L. 1.8 Habrank, T. 3.0 McClain, K. 0.4 Habrank, T.	\$ 90.00 \$ 225.00 \$ 80.00 \$ 225.00	\$ 117.00 \$ 405.00 \$ 270.00 \$ 90.00					1.3 1.2 3.0 0.4	
4/19/2013	Assist with Proof of Claims review (1.2) Misc correspondence. Review and process mail (6)									
4/19/2013	Generated claims based on properties and added to spreadsheet.									
4/22/2013	Follow up on outstanding tax issues and returns (4)									
4/22/2013	Corresponded multiple times with J. Marquez re QuickBooks. Scanned and forwarded CP9 inspection notice to L. Black. Reviewed and sorted mail. Recorded vendor invoices and payment for CP7. Recorded deposits for Copeland Realty and CP9. Prepared bank reconciliations for CP5, CP10, CP15, Copeland Realty and Fixed Income 1, 2 and 3.	1.7 Ryan, L.	\$ 90.00	\$ 353.00					1.7	
4/23/2013	Follow up on Copeland document production and tax issues (5) Request CP10 bank activity report re legal request (3) Project planning (5) Misc. correspondence (7)									
4/23/2013	Prepared CP8 invoice and forwarded to T. Habrank and attorney. Revised and resent same.	2.0 Habrank, T. 0.5 Ryan, L.	\$ 225.00 \$ 90.00	\$ 650.00 \$ 45.00	2.0				0.5	
4/24/2013	Assist with Quinlan LP transfer logistics. TIC with Ally Barry re same (6) Follow up on tax and payroll information needed (4) Review and process mail (3) Review outstanding project items for wrap up (5)	1.9 Habrank, T. 0.1 Ryan, L. 0.4 Hoslett, S.	\$ 225.00 \$ 90.00 \$ 180.00	\$ 422.50 \$ 9.00 \$ 72.00	0.9				1.0 0.1 0.4	

4/25/2013	Conferred with S. Heslett re Financial Advisors tax return. Corresponded with J. Alvarez re same. Prepared Copeland W-9. Invoiced same to T. Hebrank and Ally Stephens. Conferred with T. Hebrank re W-9 and mortgage payments for May. Received CP5 deposit. Prepared mortgage payments for CP2, CP5, CP7 and CP15. Corresponded with J. Marquez re monthly expenses and property taxes re CP2, CP5, CP7, CP15 and CP17.	1.4 Ryan, L. 0.7 Hebrank, T.	\$ 90.00 \$ 126.00 \$ 225.00 \$ 197.50							1.4 0.7				
4/26/2013	Work on funding transition issues for Quiñan LPs	3.5 Hebrank, T. 5.6 McClain, K.	\$ 225.00 \$ 787.50 \$80.00 \$ 495.00	0.9							2.8			
4/29/2013	Proof of claim reviews. Review CP16 Proof of claims filed. Review associated legal settlements, and amounts owed. (2.6) Discuss filing for abandonment of document with Ally Kovalikter (3) Review and sign AP checks. Review and process mail (1.6)													
4/29/2013	Associated bank and incorrect claims with the appropriate claims folder. Prepared summaries for separate properties													
4/29/2013	Corresponded with J. Alvarez re tax returns. Scanned all bank statements for CP2, CP5, CP7, CP16 and CP17. Prepared and sent same to J. Marquez. Scanned and sent mortgage and property tax statements to J. Marquez. Prepared CP16 and CP17 vendor payments	1.9 Ryan, L.	\$ 60.00 \$ 171.00							1.9				
4/30/2013	Met with Ally Stephens re CP16 lender dispute. Met with Ally Kovalikter re Proof of Claims. Provides follow up documents (1.4) Follow up on tax returns and payroll information (7) Misc correspondence (1.4) Update CP16 Proof of Claim analysis (5)	3.1 Hebrank, T.	\$ 225.00 \$ 897.50	0.4						0.7	0.6			1.4
<b>Sub Total Fees</b>		90.0	\$ 15,124.50 \$ 416.20 \$ - \$ - \$ 15,540.70	19.1	3.7	7.1				33.5	22.9			3.7
<b>Grand Total</b>														
55.1	Hebrank, T.	\$ 225.00	\$ 11,722.50	\$ 3,622.50	\$ 932.50	\$ 1,597.50	\$ 2,317.50	\$ 2,520.00	\$ 832.50					
2.9	Hosleit, S.	\$ 180.00	\$ 522.00	\$ -	\$ -	\$ -	\$ 522.00	\$ -	\$ -					
20.3	Ryan, L.	\$ 90.00	\$ 1,827.00	\$ -	\$ -	\$ -	\$ 1,827.00	\$ -	\$ -					
11.7	McClain, K.	\$ 90.00	\$ 1,053.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
90.0		\$ 15,124.50	\$ 3,622.50	\$ 832.50	\$ 1,597.50	\$ 4,066.50	\$ 3,573.00	\$ 832.50	\$ -					

SEC - Copeland  
May 2013

										Billing Category Allocation					
Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	A	B	C	D	E	F				
5/1/2013	Conf Call with attorneys on CP18 lender resolution (5). Prepared for and met with attorneys to review CP18 proof of claims case resolution, other open legal issues. Update call with SEC (2.6). Review motions and declarations filed (7). Discus, review and finalize legal filings (1.3). Review and process mail, Bank deposits (8).	3.5 2.3	Hebrank, T. Hebrank, T.	\$ 225.00 \$ 225.00	\$ 855.00 \$ 472.50						3.8 1.3				
5/3/2013	Analyze CP18 claims, equity and prepare pro forma distribution schedule (1.8). Prepare cash distribution/retention schedule for Quinan LPs (1.3).	3.1	Hebrank, T.	\$ 225.00	\$ 697.50				1.3	1.8					
5/3/2013	Verified CP18 cash activity, corresponded with T. Hebrank re same. Review, scan and have legal filings posted to website. (4). Review and process mail. Misc correspondence (5). Follow up on settlement agreement terms and issues (4).	0.1 1.3	Ryan, L. Hebrank, T.	\$ 90.00 \$ 225.00	\$ 9.00 \$ 297.50				0.1 0.4						
5/7/2013	Review and execute note settlement agreements (5). Review, scan and post filings to website (6). Assist with tax questions and issues (4). Follow up on resolution of CP18 legal matters (5). Misc tax questions (3). Review response on Proof of Claim guarantee response (2).	2.7	Hebrank, T.	\$ 225.00	\$ 607.50	0.6	0.5		0.7	0.2	0.5				
5/7/2013	Searched for supporting payroll documents such as W-2's in records. Prepared loan amortization schedule for CP2 and CP17 wrap loan. Corresponded multiple times with S. Jablow re CP17. Recorded CP17 debent.	2.4	Ryan, L.	\$ 90.00	\$ 216.00				2.4						
5/8/2013	Have storage reviewed for CP8, other documents, report back to attorneys (7). Review and process mail. Make deposit (6).	1.3	Hebrank, T.	\$ 225.00	\$ 282.50	1.3									
5/9/2013	Assist with Quinan LPS transition issues. Execute CA forms. (8). Review CP10 settlement status and respond to distribution inquiries (5). Discuss recording of items on the books and related tax status. (4). Investor call (3).	2.0 1.9	Hebrank, T. McClain, K.	\$ 225.00 \$ 90.00	\$ 450.00 \$ 171.00	0.3			1.7	1.9					
5/9/2013	Prepared Proof of Claims that were incomplete. Corresponded with J. Marquez re CP7 property taxes. Recorded deposits for CP6, CP7, CP16 and CP17. Prepared payments for CP2, CP5, CP7, CP16 and CP17. Scanned and forwarded CP7 and CP17 invoices to J. Marquez, corresponded with J. Marquez and T. Hebrank re payment of same.	2.4 0.5	Ryan, L. Hebrank, T.	\$ 90.00 \$ 225.00	\$ 216.00 \$ 112.50				2.4						
5/10/2013	Discuss arrangements for copying documents in storage (3). Investor T/C (2).	1.9	Hebrank, T.	\$ 225.00	\$ 427.50	1.2					0.7				
5/13/2013	Review and process mail. Make deposits (7). Updates and correspondence on CP18 lender issues (8). Correspondence re documents in storage (5). Update with Atty Barry (2).	0.5 1.4	Ryan, L. Hebrank, T.	\$ 90.00 \$ 225.00	\$ 45.00 \$ 315.00				0.5						
5/14/2013	Prepared GL reports for CP7 and CP17. Forwarded same to J. Marquez. Coordinate CP9, other document copying and production (7). Review Court filings, post items to website (7).	1.7 0.8 4.3	Hebrank, T. Hostett, S. McClain, K.	\$ 225.00 \$ 180.00 \$ 80.00	\$ 382.50 \$ 144.00 \$ 387.00	0.3 0.3 4.3			0.3 0.3						
5/16/2013	Assist with document copying and preparation. Assist K. McClain and Atty Kovalick with coordination (6). T/C with C. Crookall and follow up re transfer of LP funds (5). Review and discuss IRS potential action (4).	2.1	McClain, K.	\$ 90.00	\$ 186.00	2.1									
5/16/2013	Corresponded with T. Kovalick re loan from Fixed Income III.	1.4	Hebrank, T.	\$ 225.00	\$ 315.00										
5/16/2013	Assisted with the retrieval and copying of CP9 documents.	1.7	Hebrank, T.	\$ 225.00	\$ 382.50	0.3									
5/16/2013	Consolidated Copeland documents and organized them in appropriate boxes.	2.3	McClain, K.	\$ 90.00	\$ 387.00	4.3									
5/16/2013	Corresponded with J. Bauste at US Bank re wire transfers. Reconciled bank statements for CP2, CP5, CP7 and CP16. Updated cash activity and reconciled through 5/16/13 for CP2, CP5, CP7 and CP16. Prepared wire transfer forms.	1.4	Ryan, L.	\$ 90.00	\$ 126.00				1.4						

5/17/2013	Review Court filings. Have posted to website (6). Review NIR collection updates (4). Coordinate closing out and transferring funds to Cullinan LPS. Wire transfer bank account balances (1,2)	2.4 Hebrank, T.	\$ 225.00	\$ 549.00	0.8	0.4	1.2	
5/17/2013	Continued to complete wire transfer forms. Forwarded same to T. Hebrank. Prepare CP17 bank reconciliation. Scanned and sent bank statements to J. Marquez.	1.4 Ryan, L. 0.5 Hebrank, T.	\$ 90.00 \$ 225.00	\$ 126.00 \$ 112.50			1.4 0.6	
5/19/2013	Respond to tax inquiries.							
5/20/2013	T/C with Atty Stephens on CP8 documents (2) NIR correspondence (2) Review and approve declaration (3) T/C with S. Hosleit re: notes tax treatment and forward to report (3) CP LPS transition assistance (3)	1.3 Hebrank, T. 0.6 Hosleit, S.	\$ 225.00 \$ 160.00	\$ 298.50 \$ 108.00		0.2	1.1 0.6	
5/20/2013	Scanned and sent J. Marquez remaining bank statements for CP2, CP5, CP7, CP16 and CP17 for 2013. Recorded cash activity for CP2, CP5 and CP16. Prepared detailed GL reports for same and forwarded to J. Marquez. Researched and responded to S. Jablow re CP9 and CP16	2.2 Ryan, L.	\$ 90.00	\$ 168.00			2.2	
5/21/2013	Review and approve replies to opposition. Post items to website (7) Provide CP8 documents from storage (2) NIR settlement correspondence (3)	1.2 Hebrank, T.	\$ 225.00	\$ 276.00	0.9	0.3		
5/22/2013	Respond to investor inquiries and requests for documents to be obtained and copied (6) Respond to tax inquiries (4) Review responses, scan and have posted to website (6) Review and process mail (2)	2.2 Hebrank, T.	\$ 225.00	\$ 496.00	2.2			
5/22/2013	Recorded Copeland Realty deposits. Recorded CP7 and CP17 transfers. Researched payments re CP2 and CP17; corresponded with T. Hebrank re same.	0.5 Ryan, L.	\$ 90.00	\$ 45.00			0.5	
5/23/2013	Assist with tax issues (4) CP LP transition issues (4)	0.4 Ryan, L.	\$ 60.00	\$ 36.00			0.4	
5/24/2013	Assist with storage document retrieval	0.8 Hebrank, T.	\$ 225.00	\$ 180.00			0.8	
5/27/2013	Collected CP16 tax returns and listed contents of CP1 and CP15	0.4 Hebrank, T.	\$ 225.00	\$ 90.00	0.4			
5/27/2013	Reviewed storage inventories and communicate with parties requesting documents (7) Follow up on CP18 wrap-up items (4)	1.2 McClain, K.	\$ 390.00	\$ 106.00	1.2			
5/28/2013	Review and discuss NIR settlement offer (4) Make arrangements for upcoming hearing. Review and process mail (4) Follow up on CP18 lender issues (2)	1.1 Hebrank, T.	\$ 225.00	\$ 247.50	0.7		0.4	
5/29/2013	Corresponded with T. Kovalivik re W-2's for Copeland entities.	1.0 Hebrank, T.	\$ 225.00	\$ 225.00	0.4	0.4		0.2
5/29/2013	Corresponded with S. Jablow re CP10.	1.0 Hosleit, S.	\$ 160.00	\$ 160.00			1.0	
5/30/2013	Misc operational issues correspondence. Process mail (5) Follow up on payroll information subpoena (4)	0.2 Ryan, L.	\$ 90.00	\$ 18.00			0.2	
5/30/2013	Corresponded with T. Kovalivik re W-2's for Copeland entities. Corresponded with T. Kovalivik re IRS subpoena.	0.9 Hebrank, T.	\$ 225.00	\$ 202.50	0.9			
5/30/2013	Prepared CP10 detailed General Ledger report and sent to S. Jablow. Forwarded requested CP10 information to Atty Barry. Gathered documents for J. Marquez.	1.4 Hosleit, S.	\$ 130.00	\$ 252.00			1.4	
5/31/2013	Discuss NIR offer to settle (3) Investor and vendor communications (6)	0.6 Ryan, L.	\$ 90.00	\$ 54.00			0.6	
5/31/2013	Uploaded CP10 files to Lavine. Corresponded with J. Marquez re tax forms.	0.9 Hebrank, T.	\$ 225.00	\$ 202.50	0.6	0.3		
		0.3 Ryan, L.	\$ 30.00	\$ 27.00			0.3	
	<b>SubTotal Fees</b>	60.2	\$ 10,417.50	\$ 4,036.50	22.5	2.1	24.8	3.8
			\$ 659.32					
			\$ -					
			\$ -					
			\$ 11,076.82					
			\$ 225.00	\$ 7,762.50	\$ 3,352.50	\$ 472.50	\$ -	\$ 1,935.00
			\$ 160.00	\$ 884.00	\$ -	\$ -	\$ -	\$ 450.00
			\$ 90.00	\$ 1,116.00	\$ -	\$ -	\$ -	\$ 584.00
			\$ 90.00	\$ 855.00	\$ 884.00	\$ -	\$ -	\$ 1,116.00
			\$ 90.00	\$ 1,041.50	\$ 4,036.50	\$ 472.50	\$ -	\$ 171.00
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 621.00
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,552.50
	<b>Grand Total</b>							



SEC - Copeland  
June 2013

Billing Category Allocation											
Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	A	B	C	D	E	F
5/1/2013	Investor and tax correspondence (6)	0.5	Hebrank, T.	\$ 225.00	\$ 112.50	0.6					
5/3/2013	Discuss results of Court hearing. Review and process mail (4)	0.4	Hebrank, T.	\$ 225.00	\$ 90.00	0.4					
5/3/2013	Travel to Los Angeles for hearing.	6.0	Rodriguez, G.	\$ 76.75	\$ 472.50	6.0					
5/3/2013	Participated in hearing with Ally Stephens	2.1	Rodriguez, G.	\$ 157.50	\$ 330.75			2.1			
6/4/2013	Follow up on CP16 Review Court Order (4) TIC with Ally Kovalivker on N/R collections and CP12 documents (3)	0.7	Hebrank, T.	\$ 225.00	\$ 157.50						0.7
6/4/2013	Prepared and sent tax information to J. Marquez. Corresponded with J. Marquez.	0.3	Ryan, L.	\$ 90.00	\$ 27.00				0.3		
6/5/2013	FUJ on N/R collection items (3). Discuss upcoming receivers report (3)	0.6	Hebrank, T.	\$ 225.00	\$ 135.00		0.3				
6/6/2013	Bank deposits. Misc correspondence. Review and process mail (5)	0.5	Hebrank, T.	\$ 225.00	\$ 112.50						
6/6/2013	Recorded CP5, CP7 and CP17 deposits. Scanned and sent invoices to J. Marquez. Corresponded with J. Marquez re rent received. Prepared US Bank transfer forms	1.0	Ryan, L.	\$ 90.00	\$ 90.00	0.6					
6/7/2013	Confirmed cash balances for CP5, CP7 and CP17 and forwarded wire transfer forms to T. Hebrank	0.6	Ryan, L.	\$ 90.00	\$ 45.00				1.0		
6/10/2013	Execute N/R related documents (3). Sign and send wire transfers for Quilman LP fund transfers (3). Review Court orders, post to website (4). Follow up on CP10 disbursement, other items per Court orders (6). Provide attorneys with info re: N/R payments (2)	2.0	Hebrank, T.	\$ 225.00	\$ 450.00	0.4	0.6				
6/10/2013	Recorded wire transfers for CP5, CP7 and CP17.	0.8	Ryan, L.	\$ 90.00	\$ 72.00						
6/11/2013	Discuss CP16 order and execution (2)	0.2	Hebrank, T.	\$ 225.00	\$ 45.00	0.2					
6/11/2013	Mat with Copy/Scan to return CP9 documents that had been scanned.	1.5	McClain, K.	\$ 90.00	\$ 135.00	1.5					
6/11/2013	Dropped CP9 documents belonging to Toby Kovalivker	0.4	McClain, K.	\$ 90.00	\$ 36.00	0.4					
6/12/2013	Discuss Euro IRS subpoena issues (4)	0.4	Hebrank, T.	\$ 225.00	\$ 90.00	0.4					
6/13/2013	Met with attorneys to discuss open items, N/R case resolution (1.1) TIC re IRS subpoena. Follow-up (4)	1.5	Hebrank, T.	\$ 225.00	\$ 337.50						1.5
6/13/2013	Continued to deal with IRS subpoena and producing documents.	1.0	Hosbert, S.	\$ 180.00	\$ 180.00				1.0		
6/13/2013	Prepared bank reconciliations for all entities. Recorded deposits for Copeland Realty. Fixed Income 2 and Fixed Income 3. Scanned and forwarded bank statements for J. Marquez. Prepared and mailed invoices and check to J. Marquez. Recorded Copeland Fee Application payments. Corresponded with J. Marquez re CP16 rent check.	2.3	Ryan, L.	\$ 90.00	\$ 207.00				2.3		
6/14/2013	Research items relating to CP10 disbursement (8). Respond to tax inquiries (7)	1.5	Hebrank, T.	\$ 225.00	\$ 337.50						1.5
6/14/2013	Reviewed CP10 Settlement Agreement. Reviewed DPO Settlement Agreement for reinsurance of CP10 equity value. Researched Kuhn Receivable. Set up vendors in Copeland Realty for CP10 equity distribution and prepared payments for same. Prepared vendor payments in Copeland Realty										
6/15/2013	Review orders, scan and have posted to website (7)	2.5	Ryan, L.	\$ 90.00	\$ 225.00						2.5
6/17/2013	Review and process mail. Misc correspondence	0.7	Hebrank, T.	\$ 225.00	\$ 157.50	0.7					
6/18/2013	Assist with tax issues. Respond to N/R inquiries.	0.4	Hebrank, T.	\$ 225.00	\$ 90.00	0.4					
6/18/2013	Coordinated with Laura to have CIVM documents dropped off to her office for investor reviews.	0.6	Hebrank, T.	\$ 225.00	\$ 135.00	0.6					
6/18/2013	Reviewed and approve CP10 stipulation. Respond to N/R inquiries.	0.3	McClain, K.	\$ 90.00	\$ 27.00	0.3					
6/18/2013	Corresponded with T. Hebrank re Fixed Income 3 payment.	0.1	Ryan, L.	\$ 90.00	\$ 9.00	0.1					
6/19/2013	Review and assist with tax requests.	0.5	Hebrank, T.	\$ 225.00	\$ 112.50						0.5
6/20/2013	Prepare distribution to CP10 partners (6). Make deposits, review and process mail (4). Correspondence with investor (4). Review and respond to CP16 lender issue (3)	1.7	Hebrank, T.	\$ 225.00	\$ 382.50	1.7					

6/20/2013	Completed CP18 documents in storage and took them to Laura to have investors review them. Mailed checks to investors for CP18.	1.7 McClain, K	\$90.00	\$	153.00	\$	1.7						
6/21/2013	Conf call with tax accountants. Provide follow up information (1,3)	1.6 Hebrank, T.	\$	225.00	\$	360.00							1.6
6/21/2013	Respond to IRS document request (3)	0.8 Hostett, S.	\$	180.00	\$	144.00							3.8
6/21/2013	Corresponded with T. Kovarik re IRA subpoena.	0.4 Ryan, L.	\$	90.00	\$	95.00							0.4
6/21/2013	Corresponded with S. Jablow re CP9 contact information. Forwarded Balance Sheets for Fixed Income 1, 2 and 3 to T. Hebrank.	0.6 Hebrank, T.	\$	225.00	\$	180.00		0.3					
6/24/2013	Misc correspondence. Review and process mail (5) NIR collection activity (3)	1.2 Hebrank, T.	\$	225.00	\$	270.00		0.2					0.4
6/25/2013	Discuss production of IRS documents and storage retrieval (5) Review and post order (1) Review and execute Nizza foreclosure document (2) Review CP18 lender response and settlement offer (4)	0.2 Ryan, L.	\$	90.00	\$	18.00							
6/25/2013	Prepared Cole and Realty vendor payment.	1.1 Hebrank, T.	\$	225.00	\$	247.50							0.5
6/26/2013	Discuss IRS subpoena compliance (2) Prepare for and conf call on CP18 lender (5) Assesst tax firm with NIR write-offs (3)	1.0 Hostett, S.	\$	180.00	\$	180.00							1.0
6/26/2013	Conferenced with T. Hebrank and L. Ryan re project status and IRS Subpoena.	0.8 Ryan, L.	\$	90.00	\$	72.00							0.8
6/26/2013	Met with S. Hostett and T. Hebrank to discuss IRS Summons, write off's request by tax accountants and QuickBooks files. Forwarded write off memo to S. Jablow.	0.6 Hebrank, T.	\$	225.00	\$	135.00							
6/27/2013	IRS subpoena correspondence. Investor 1/5's	0.4 Hebrank, T.	\$	225.00	\$	90.00		0.2					
6/28/2013	Misc correspondence (3) T/C re NIR collection terms (2)	0.5 Rodriguez, G.	\$	157.50	\$	78.75							
6/28/2013	Prepared letter to K. Cure Hernandez re Coppeland Fixed Income 2.	1.8 McClain, K	\$	90.00	\$	182.00		1.8					
6/28/2013	Forwarded same to T. Hebrank for review												
6/30/2013	Gathered CPA & CP18 documents in storage for IRS subpoena.												
Sub Total Fees		44.3	\$	6,817.50	\$	420.88		2.4					3.2
Grand Total			\$	7,238.39									

  

18.3 Hebrank, T.	\$	225.00	\$	4,117.50	\$	1,822.50	\$	337.50	\$	67.50	\$	1,170.00	\$	-	\$	720.00
2.8 Hostett, S.	\$	180.00	\$	504.00	\$	-	\$	-	\$	-	\$	504.00	\$	-	\$	-
6.6 Rodriguez, G.	\$	157.50	\$	862.00	\$	557.25	\$	-	\$	330.75	\$	-	\$	-	\$	-
6.9 Ryan, L.	\$	90.00	\$	801.00	\$	-	\$	-	\$	-	\$	801.00	\$	-	\$	-
5.7 McClain, K.	\$	90.00	\$	513.00	\$	513.00	\$	-	\$	-	\$	-	\$	-	\$	-
44.3	\$	6,817.50	\$	2,868.78	\$	537.50	\$	399.25	\$	2,475.00	\$	-	\$	-	\$	720.00

# EXHIBIT "B"

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**SEC - Copeland  
Fee Application #7 Summary - Fees**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
<b>Apr-13</b>											
55.1	Hebrank, T.			\$ 225.00	\$ 11,722.50	\$ 3,622.50	\$ 832.50	\$ 1,597.50	\$ 2,317.50	\$ 2,520.00	\$ 832.50
2.9	Hoslett, S.			\$ 180.00	\$ 522.00	\$ -	\$ -	\$ -	\$ 522.00	\$ -	\$ -
20.3	Ryan, L.			\$ 90.00	\$ 1,827.00	\$ -	\$ -	\$ -	\$ 1,827.00	\$ -	\$ -
11.7	McClain, K.			\$ 90.00	\$ 1,053.00	\$ -	\$ -	\$ -	\$ -	\$ 1,053.00	\$ -
90.0					\$ 15,124.50	\$ 3,622.50	\$ 832.50	\$ 1,597.50	\$ 4,666.50	\$ 3,573.00	\$ 832.50
<b>May-13</b>											
34.5	Hebrank, T.			\$ 225.00	\$ 7,762.50	\$ 3,352.50	\$ 472.50	\$ -	\$ 1,935.00	\$ 450.00	\$ 1,552.50
3.8	Hoslett, S.			\$ 180.00	\$ 684.00	\$ -	\$ -	\$ -	\$ 684.00	\$ -	\$ -
12.4	Ryan, L.			\$ 90.00	\$ 1,116.00	\$ -	\$ -	\$ -	\$ 1,116.00	\$ -	\$ -
9.5	McClain, K.			\$ 90.00	\$ 855.00	\$ 684.00	\$ -	\$ -	\$ -	\$ 171.00	\$ -
60.2					\$ 10,417.50	\$ 4,036.50	\$ 472.50	\$ -	\$ 3,735.00	\$ 621.00	\$ 1,552.50
<b>Jun-13</b>											
18.3	Hebrank, T.			\$ 225.00	\$ 4,117.50	\$ 1,822.50	\$ 337.50	\$ 67.50	\$ 1,170.00	\$ -	\$ 720.00
2.8	Hoslett, S.			\$ 180.00	\$ 504.00	\$ -	\$ -	\$ -	\$ 504.00	\$ -	\$ -
8.6	Rodriguez, G.			\$ 157.50	\$ 882.00	\$ 551.25	\$ -	\$ 330.75	\$ -	\$ -	\$ -
8.9	Ryan, L.			\$ 90.00	\$ 801.00	\$ -	\$ -	\$ -	\$ 801.00	\$ -	\$ -
5.7	McClain, K.			\$ 90.00	\$ 513.00	\$ 513.00	\$ -	\$ -	\$ -	\$ -	\$ -
44.3					\$ 6,817.50	\$ 2,886.75	\$ 337.50	\$ 398.25	\$ 2,475.00	\$ -	\$ 720.00
<b>Grand Total</b>											
107.9	Hebrank, T.			\$ 225.00	\$ 23,602.50	\$ 8,797.50	\$ 1,642.50	\$ 1,665.00	\$ 5,422.50	\$ 2,970.00	\$ 3,105.00
9.5	Hoslett, S.			\$ 180.00	\$ 1,710.00	\$ -	\$ -	\$ -	\$ 1,710.00	\$ -	\$ -
8.6	Rodriguez, G.			\$ 157.50	\$ 882.00	\$ 551.25	\$ -	\$ 330.75	\$ -	\$ -	\$ -
41.6	Ryan, L.			\$ 90.00	\$ 3,744.00	\$ -	\$ -	\$ -	\$ 3,744.00	\$ -	\$ -
26.9	McClain, K.			\$ 90.00	\$ 2,421.00	\$ 1,197.00	\$ -	\$ -	\$ -	\$ 1,224.00	\$ -
194.5	Total				\$ 32,359.50	\$ 10,545.75	\$ 1,642.50	\$ 1,995.75	\$ 10,876.50	\$ 4,194.00	\$ 3,105.00

**SEC - Copeland  
Fee Application #7 Summary - Hours**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Apr-13	55.1 Hebrank, T.					19.1	3.7	7.1	10.3	11.2	3.7
	2.9 Hoslett, S.					0.0	0.0	0.0	2.9	0.0	0.0
	20.3 Ryan, L.					0.0	0.0	0.0	20.3	0.0	0.0
	11.7 McClain, K.					0.0	0.0	0.0	0.0	11.7	0.0
	90.0					19.1	3.7	7.1	33.5	22.9	3.7
May-13	34.5 Hebrank, T.					14.9	2.1	0.0	8.6	2.0	6.9
	3.8 Hoslett, S.					0.0	0.0	0.0	3.8	0.0	0.0
	12.4 Ryan, L.					0.0	0.0	0.0	12.4	0.0	0.0
	9.5 McClain, K.					7.6	0.0	0.0	0.0	1.9	0.0
	60.2					22.5	2.1	0.0	24.8	3.9	6.9
Jun-13	18.3 Hebrank, T.					8.1	1.5	0.3	5.2	0.0	3.2
	2.8 Hoslett, S.					0.0	0.0	0.0	2.8	0.0	0.0
	8.5 Rodriguez, G.					6.5	0.0	2.1	0.0	0.0	0.0
	8.9 Ryan, L.					0.0	0.0	0.0	8.9	0.0	0.0
	5.7 McClain, K.					5.7	0.0	0.0	0.0	0.0	0.0
44.3					20.3	1.5	2.4	16.9	0.0	3.2	
Grand Total	107.9 Hebrank, T.					42.1	7.3	7.4	24.1	13.2	13.8
	9.5 Hoslett, S.					0.0	0.0	0.0	9.5	0.0	0.0
	8.6 Rodriguez, G.					6.5	0.0	2.1	0.0	0.0	0.0
	41.6 Ryan, L.					0.0	0.0	0.0	41.6	0.0	0.0
	26.9 McClain, K.					13.3	0.0	0.0	0.0	13.6	0.0
194.5	Total				61.9	7.3	9.5	75.2	26.8	13.8	

# EXHIBIT "C"

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**SEC - Copeland  
Fee Application #7 Summary - Costs**

Project	Date	Description	Expense	Personnel
501	4/30/2013	Postage	\$ 61.47	E3
501	4/30/2013	Website Additions	\$ 80.00	E3
501	4/30/2013	FedEx	\$ 38.03	E3
501	4/30/2013	Storage	\$ 105.00	E3
501	4/30/2013	Copies 878 @ .15	\$ 131.70	Hebrank
		Subtotal	\$ 416.20	
501	5/31/2013	Website Additions	\$ 320.00	E3
501	5/31/2013	Storage	\$ 105.00	E3
501	5/31/2013	Parking	\$ 74.50	E3
501	5/31/2013	Copies 793 @ .15	\$ 118.95	Hebrank
501	5/31/2013	Postage	\$ 40.87	E3
		Subtotal	\$ 659.32	
501	6/30/2013	Website Additions	\$ 120.00	E3
501	6/30/2013	Storage	\$ 105.00	E3
501	6/30/2013	Parking	\$ 33.45	E3
501	6/30/2013	FedEx	\$ 14.17	E3
501	6/30/2013	Copies 716 @ .15	\$ 107.40	Hebrank
501	6/30/2013	Postage	\$ 40.87	E3
		Subtotal	\$ 420.89	
		Total	\$ 1,496.41	

1 Everett G. Barry, Jr. (SBN 053119)  
 2 [ebarry@mulvaneybarry.com](mailto:ebarry@mulvaneybarry.com)  
 3 John H. Stephens (SBN 82971)  
 4 [jstephens@mulvaneybarry.com](mailto:jstephens@mulvaneybarry.com)  
 5 Patrick L. Prindle (SBN 87516)  
 6 [pprindle@mulvaneybarry.com](mailto:pprindle@mulvaneybarry.com)  
 7 MULVANEY BARRY BEATTY LINN & MAYERS LLP  
 401 West A Street, 17th Floor  
 San Diego, CA 92101-7994  
 Telephone: 619-238-1010  
 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,  
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT  
 11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

16 CHARLES P. COPELAND,  
 17 COPELAND WEALTH  
 18 MANAGEMENT, A FINANCIAL  
 19 ADVISORY CORPORATION,  
 AND COPELAND WEALTH  
 MANAGEMENT, A REAL  
 ESTATE CORPORATION,

20 Defendants.

CASE NO. 11-cv-08607-R-DTB

**CERTIFICATION BY APPLICANT**

DATE: September 16, 2013  
 TIME: 10:00 a.m.  
 DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

21 I, Thomas C. Hebrank, certify that:

22 1. Applicant has read the Seventh Interim Fee Application for  
 23 Approval and Payment of Compensation of Thomas C. Hebrank,  
 24 Permanent Receiver;

25 2. To the best of the Applicant's knowledge, information and belief  
 26 formed after reasonable inquiry, the Seventh Interim Fee Application for  
 27 Approval and Payment of Compensation of Thomas C. Hebrank,  
 28 Permanent Receiver, and all fees and expenses therein are true and



MULVANEY BARRY BEATTY LINN & MAYERS  
A LIMITED LIABILITY PARTNERSHIP  
SEVENTEENTH FLOOR  
401 WEST A STREET  
SAN DIEGO, CALIFORNIA 92101-7944  
TELEPHONE 619 238-1010  
FACSIMILE 619 238-1981

1 accurate and comply with the Billing Instructions (with any exceptions  
2 specifically noted in the Certification and described in the Application);

3 3. All fees contained in the Application are based on the rates  
4 listed in the Applicant's fee schedule attached hereto and such fees are  
5 reasonable, necessary and commensurate with the skill and experience  
6 required for the activity performed;

7 4. Applicant has not included in the amount for which  
8 reimbursement is sought the amortization of the cost of any investment,  
9 equipment, or capital outlay (except to the extent that any such  
10 amortization is included within the permitted allowable amounts set forth  
11 herein for photocopies and facsimile transmission); and,

12 5. In seeking reimbursement for a service which Applicant  
13 justifiably purchased or contracted for from a third party (such as copying,  
14 imaging, bulk mail, messenger service, overnight courier, computerized  
15 research, or title and lien searches), Applicant requests reimbursement  
16 only for the amount billed to Applicant by the third party vendor and paid by  
17 Applicant to such vendor. If such services are performed by the receiver,  
18 the receiver will certify that it is not making a profit on such reimbursable  
19 service.

20  
21 DATED: August 13, 2013

By: /s/ Thomas C. Hebrank  
Thomas C. Hebrank, Permanent Receiver

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28 HEBCO.125.497184.1

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 3 John H. Stephens (SBN 82971)  
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 5 Patrick L. Prindle (SBN 87516)  
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 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,  
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT  
 11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

16 CHARLES P. COPELAND,  
 17 COPELAND WEALTH  
 18 MANAGEMENT, A FINANCIAL  
 19 ADVISORY CORPORATION,  
 AND COPELAND WEALTH  
 MANAGEMENT, A REAL  
 ESTATE CORPORATION,

20 Defendants.

CASE NO. 11-cv-08607-R-DTB

**NOTICE OF LODGMENT OF  
 ORDER APPROVING SEVENTH  
 INTERIM APPLICATION FOR  
 APPROVAL AND PAYMENT OF  
 FEES AND COSTS TO THOMAS  
 C. HEBRANK, AS RECEIVER**

DATE: September 16, 2013  
 TIME: 10:00 a.m.  
 DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

21 Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Receiver  
 22 Thomas C. Hebrank, hereby lodges Exhibit "A" – [Proposed] Order  
 23 Approving Seventh Interim Application for Approval and Payment of  
 24 Fees and Costs to Thomas C. Hebrank, as Receiver.

25 Dated: August 16, 2013

MULVANEY BARRY BEATTY LINN &  
 MAYERS LLP

By: /s/ John H. Stephens

26 John H. Stephens  
 27 Attorneys for Permanent Receiver,  
 28 Thomas C. Hebrank

# **EXHIBIT A**

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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND,  
COPELAND WEALTH  
MANAGEMENT, A FINANCIAL  
ADVISORY CORPORATION,  
AND COPELAND WEALTH  
MANAGEMENT, A REAL  
ESTATE CORPORATION,

Defendants.

CASE NO. 2:11-cv-08607-R-DTB

**[PROPOSED]**

**ORDER APPROVING SEVENTH  
INTERIM FEE APPLICATION OF  
THOMAS C. HEBRANK,  
PERMANENT RECEIVER**

Date: September 16, 2013  
Time: 10:00 a.m.  
Ctrm: 8, 2<sup>nd</sup> Floor  
Judge: Hon. Manuel L. Real

The Court, having considered the Seventh Interim fee application of  
Thomas C. Hebrank, Court-appointed Permanent Receiver (“Receiver”),  
and any opposition thereto, and good cause appearing therefor,

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IT IS HEREBY ORDERED as follows:

1. Fees and costs for the period April 1, 2013 through June 30, 2013, are approved and authorized to be paid in the respective sums of \$24,269.63 and \$1,496.41, for a total of \$25,766.04.

**IT IS SO ORDERED.**

**Dated:** \_\_\_\_\_

**Judge, United States District Court**

Submitted by:

MULVANEY BARRY BEATTY LINN & MAYERS LLP

By: /s/ John H. Stephens  
Attorneys for Thomas C. Hebrank, Permanent Receiver

MULVANEY BARRY BEATTY LINN & MAYERS  
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12 Attorneys for Permanent Receiver,  
13 Thomas C. Hebrank

14 UNITED STATES DISTRICT COURT  
15 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

16 SECURITIES AND EXCHANGE  
17 COMMISSION,

CASE NO. 11-cv-08607-R-DTB  
CERTIFICATE OF SERVICE

18 Plaintiff,

Date: September 16, 2013  
Time: 10:00 a.m.  
Crtrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

19 v.

20 CHARLES P. COPELAND, ET  
21 AL.,

22 Defendants.

23 I, **Cindy Jennings**, declare that I am over the age of 18 years and  
24 not a party to the action. I am employed in the County of San Diego,  
25 California, within which county the subject service occurred. My business  
26 address is 401 West A Street, 17th Floor, San Diego, California, 92101-  
27 7994.

28 On August 16, 2013, I served the following documents:

- 1. **NOTICE OF HEARING ON SEVENTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER;**

MULVANEY BARRY BEATTY LINN & MAYERS  
A LIMITED LIABILITY PARTNERSHIP  
SEVENTEENTH FLOOR  
401 WEST A STREET  
SAN DIEGO, CALIFORNIA 92101-7944  
TELEPHONE 619 238-1010  
FACSIMILE 619 238-1981

1 **2. SEVENTH INTERIM APPLICATION FOR APPROVAL AND**  
2 **PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS**  
3 **RECEIVER;**

4 **3. NOTICE OF LODGMENT OF [PROPOSED] ORDER GRANTING**  
5 **SEVENTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT**  
6 **OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER;**

7 **4. CERTIFICATION BY APPLICANT;**

8 **5. CERTIFICATE OF SERVICE.**

9  X  **BY MAIL.** I placed each envelope for collection and mailing  
10 following ordinary business practices. I am readily familiar with Mulvaney  
11 Barry Beatty Linn & Mayers LLP's practice for collection and processing  
12 correspondence for mailing with the United States Postal Service pursuant  
13 to which practice all correspondence will be deposited with the United  
14 States Postal Service the same day in the ordinary course of business by  
15 placing a true copy of the foregoing document in a separate, sealed  
16 envelope with postage fully prepaid, for each addressee named hereafter.

17 **[SEE SERVICE LIST BELOW]**

18  X  **BY ELECTRONIC NOTICE VIA THE ECF SYSTEM.** I  
19 electronically filed the documents listed above with the Clerk of the Court  
20 by using the CM/ECF system. Participants in the case who are registered  
21 CM/ECF users will be served by the CM/ECF system. All Parties are  
22 registered ECF users.

23  X  **FEDERAL.** I hereby certify that I am employed in the office of a  
24 member of the Bar of the United States Bankruptcy Court for the Southern  
25 District of California, at whose direction this service was made.

26 Executed on **August 16, 2013**, at San Diego, California.

27  /s/Cindy Jennings   
28 Cindy Jennings

United States District Court Central District of CA Western Division – Los Angeles  
 Securities and Exchange Commission v. Charles P. Copeland et al.  
 Case No. 2:11-cv-08607-R-DTB

SERVICE LIST

Updated: 08/12/13

Weed Family Living Trust c/o Cathy or Stephen Weed 62 Rue Jean Baptiste Pigalle Paris FC 75010	Gregory J. Sherwin Esq. Fields Fehn & Sherwin 11755 Wilshire Blvd 5th Flr Los Angeles, CA 90025-1521	One West Bank 888 East Walnut St Pasadena, CA 91101
Michael T. O'Callaghan Esq. Mark J. Furuya Esq. Sabaitis O'Callaghan LLP 975 E. Green St Pasadena, CA 1106	Flagstar Bank Mail-Stop W-205-2 5151 Corporate Dr. Troy, MI 48098	Dana Leigh Ozols Esq. The Wolf Firm A Law Corporation Attys to Financial Services Industry 2955 Main St 2 <sup>nd</sup> Flr Irvine, CA 92614
Wells Fargo Commercial Mortgage Attn: Ken Murray 1901 Harrison St 7th Flr Oakland, CA 94612	LNR (loan servicer) Attn: Jorge Rodriguez 1601 Washington Ave 7th Flr Miami, FL 33139	C-III Asset Management LLC Attn: Kathy Patterson 5221 N. O'Connor Blvd Ste. 600 Irving, TX 75039
Home Savings & Loan Attn: Dan NY White 275 W. Federal St Youngstown, OH 44503	Wells Fargo Commercial Mortgage Servicing 1901 Harrison St 7 <sup>th</sup> Flr Oakland CA 94612	Andrew J. Haley, Esq. Greenwald Pauly Foster & Miller P.C. 1299 Ocean Ave. Ste 400 Santa Monica, CA 90401-1007
Pamela Wachter McAfee Nelson Mullins Riley & Scarborough LLP GlenLake One Ste 200 4140 Parklake Ave Raleigh, NC 27612	Anh T. Nong & Nhon Nguyen TTEE Pen 209 E. Sunset Dr South Redlands, CA 92373	Barbara Whan 5944 Spoon Road Palm Springs, CA 92264-6351
Adele M. Hansen 6609 Summertrail Place Highland, CA 92346	Robert & Gladys Mitchell 11761 Almond Court Loma Linda, CA 92354	Betty Markwardt 1220 West 4th St Anaconda, MT 59711
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Charles Schwab FBO Albert IRA 232 Anita Court Redlands, CA 92373	Charles Schwab FBO Angela Ellingson IRA 1155 Dysart Dr Banning, CA 92220	Charles Schwab FBO Harold Racine IRA 1408 S. Center St Redlands, CA 92373
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Christine Coffman 11331 Sundance Lane Boca Raton, FL 33428	Cinque Family Trust 36261 Chaparral Court Yucaipa, CA 92399	David Ziilch Trust 941 Kensington Dr Redlands, CA 92374
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Joe Pinkner 279 Green Mountain Palm Desert CA 92211	Leonard F. Neumann 30176 Live Oak Canyon Rd Redlands CA 92373	Leslie G. Laybourne 11050 Bryant St Space 276 Yucaipa CA 92399
Joseph Dotan 1618 Woodlands Beaumont CA 92228	Louise Coffman 19291 Sabal Lake Dr Boca Raton FL 33434	Lucky Charitable Trust 8531 Glendale Rd Hesperia CA 92345
Kathi Seegraves 20521 Whitstone Circle Bend OR 97702	Margarita Estrada Perez P.O. Box 370 Chino CA 91708	Marjorie Hatfield Living Trust (Peggy Neumann) 30176 Live Oak Canyon Rd Redlands CA 92373
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Smith Revocable Trust Lenna Smith 38367 Cherrywood Dr Murrieta CA 92562	Neal & Ruth Bricker Family Trust 985 S Orange Grove Blvd Unit 101 Pasadena CA 91105	Neal Living Trust 7322 Starboard St Carlsbad CA 92011
Lillian N. Franklin 740 E. Avery St San Bernardino CA 92404	Ngyuen & Nong Pension Plan 209 East Sunset Dr South Redlands CA 92373	Patrice A. Milkovich 3605 Bonita Verde Dr Bonita CA 91902
Manley J. Luckey 8531 Glendale Rd Hesperia CA 92345	Peggy Hatfield Neumann 30176 Live Oak Canyon Rd Redlands CA 92373	Perez Family Survivors Trust 13219 Pipeline Ave Chino CA 91710
Mark & Barbara Carpenter 35571 Sleepy Hollow Rd Yucaipa CA 92399	Peterson Revocable Living Trust 11075 Benton Street, Apt. 224 Loma Linda CA 92354	Pinkner Family Trust 279 Green Mountain Palm Desert CA 92211
Neonatology Medical Group Inc. Retirement Plan 731 Buckingham Dr Redlands CA 92374	Ron Mitchell 12033 Fourth St Yucaipa CA 92399	Samuel D. Gregory 4432 Strong St Riverside CA 92501
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Stahr Living Trust 667 Gull Dr Bodega Bay CA 94923	TD Ameritrade FBO Joseph Dotan IRA 1618 Woodlands Rd Beaumont CA 92223	The Bork Family Trust 24968 Lawton Ave Loma Linda CA 92357
TD Ameritrade FBO Charles Grey IRA 63 Turnbury Ln Irvine CA 92620	Ziilch Family Trust 667 Gull Dr Bodega Bay CA 94923	Thomas Phillips 1582 Huckleberry Ln San Luis Obispo CA 93401
TD Ameritrade FBO Jill Meader IRA 27250 Nicolas Rd Apt. A231 Temecula CA 92591	William & Marion Conley 376 Franklin Ave Redlands CA 92373	Ziilch Bypass Trust 667 Gull Dr Bodega Bay CA 94923
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Vellore G. Muraligopal 731 Buckingham Dr Redlands, CA 92374	John J. Kohut 6946 Orozco Dr Riverside, CA 92506	Kohut Family Trust 6946 Orozco Dr Riverside, CA 92506
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Paracorp dba Parasec P.O. Box 160568 Sacramento, CA 95816-0568	Premium Assignment Corporation P.O. Box 3100 Tallahassee, FL 32315-3100	Scott Showler, Attorney at Law 1839 Commercenter West San Bernardino, CA 92408
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MNJ Key Corporation P.O. Box 3655 San Diego CA 92163-3655	Charles & Mildred Grey 63 Turnbury Lane Irvine, CA 92620-0244	Mound Investments Attn: Rhonda Welday 34124 Freedom Road Farmington, MI 48335
OneWest Bank 390 West Valley Parkway Escondido, CA 92025-2635	SimplexGrinnell Dept CH 10320 Palatine, IL 60055-0320	Watertight Plumbing, Inc. 16462 Gothard St., Suite 202 Huntington Beach, CA 92647
Wesseling & Brackermann 6439 28 <sup>th</sup> Avenue Hudsonville, MI 49426	Ace Restoration & Waterproofing Inc. 620 E. Walnut Avenue Fullerton, CA 92831	Champion Roof Company 2233 Martin St. Suite 202 Irvine, CA 92612
Club Resource Group 25520 Schulte Court Tracy, CA 95377	Elizabeth Branson P.O. Box 911 Loma Linda, CA 92354	Michigan Department of Treasury P.O. Box 30113 Lansing, MI 48909
Michigan Dept of Treasury P.O. Box 30774 Lansing, MI 48909-8274	State of Michigan c/o Michigan Dept. of Treasury Dept. 77003 Detroit, MI 48277-0003	Cornerstone Lane Surveying Company 958 Temescal Circle Corona, CA 92879
Don Kent Riverside County Treasurer P.O. Box 12010 Riverside, CA 92502-2210	Elrod Fence Company 6459 Mission Blvd. Riverside, CA 92509	EMC Insurance Companies P.O. Box 219225 Kansas City, MO 64121-9225
FATCO National Commercial Services Attn: Accounts Receivable Dept. 5 First American Way Santa Ana, CA 92707	Innovative Electric & Consulting Inc. 18355 Hibiscus Avenue Riverside, CA 92508	Keystone Mortgage Corporation Attn: Loan Servicing Dept. 360 N. Sepulveda Blvd., Suite El Segundo, CA 90245
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The Mattacola Law Firm 217 N. Washington Street P.O. Box 725 Rome, NY 13442-0725	A J Horne Electric Company c/o Goldberg & Bloom, Inc. Attn: Robin Bloom 4750 N. Hiatus Rd. Fort Lauderdale, FL 33351	AJ Horne Electric Company 1200 South Broadway, Suite 105 Lexington, KY 40504
ADT Security Services Inc. P.O. Box 371967 Pittsburgh, PA 15250-7967	Aetna Building Maintenance P.O. Box 636290 Cincinnati, OH 45263-6290	Allied Waste Services #922 Sacramento P.O. Box 78030 Phoenix, AZ 85062-8030
Isaac Commercial Properties 771 Corporate Drive, Suite 30 Lexington, KY 40555-5066	B.B.D. Cleaning Service & Solutions P.O. Box 817 Lawrenceburg, KY 40342	Ben-Tel Service B.W. Blanton, Jr. 4001 Palmetto Springs Way Lexington, KY 40513-1603
C & R Asphalt P.O. Box 8201 Lexington, KY 40533-8201	Cathy Burgess Interiors 155 East Main Street, Suite 102 Lexington, KY 40507	Columbia Gas of Kentucky P.O. Box 742523 Cincinnati, OH 45274-2523
Commonwealth of Kentucky Office of Housing, Building & Const. 101 Sea Hero Road, Suite 200 Frankfort, KY 40601-5405	Davis H. Elliot Construction Co., Inc. P.O. Box 37251 Baltimore, MD 21297-3251	Derek Roscoe c/o NAI Isaac Commercial Prop. 771 Corporate Dr., Suite 300 Lexington, KY 40503
Division of Revenue Lexington-Fayette Urban Cnty Govt P.O. Box 14058 Lexington, KY 40512	Golden Eagle Insurance P.O. Box 84834 San Diego, CA 92186-5834	Home Savings & Loan Company Commercial Loan Dpt. P.O. Box 1111 Youngstown, OH 44501
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