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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
 13 SECURITIES AND EXCHANGE
 14 COMMISSION,

15 Plaintiff,

16 v.

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

22 Defendants.

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

**NOTICE OF MOTION AND
 MOTION FOR ORDER
 APPROVING SETTLEMENT
 BETWEEN THE RECEIVER AND
 SBMS 2000-C3 LANDMARK
 CENTER, LLC**

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

23 **TO ALL INTERESTED PARTIES:**

24 **Please Take Notice** that on September 16, 2013, at 10:00 a.m., in
 25 Courtroom 8 of the above-entitled Court located at 312 N. Spring Street,
 26 Los Angeles, California 90012, a hearing will be held on the Motion of
 27 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent
 28 Receiver for Copeland Wealth Management, a Financial Advisory

1 Corporation, Copeland Wealth Management, a Real Estate Corporation,
2 and their subsidiaries and affiliates (“Receivership Entities”) including,
3 but not limited to, Copeland Properties 18, LP (“CP18”), for an Order
4 Approving Settlement with SBMS 2000-C3 Landmark Center, LLC
5 (“SBMS”).

6 The Motion is based on the Memorandum of Points and Authorities
7 and the Declaration of Thomas C. Hebrank In Support Of Motion For
8 Order Approving Settlement, each filed concurrently herewith. The
9 Motion and supporting papers are available at the Receiver’s website:
10 www.ethreadvisors.com, may be reviewed at the Clerk’s Office located
11 at 312 North Spring Street, Los Angeles, California 90012 during normal
12 business hours, or may be obtained by requesting a copy from the
13 Receiver’s counsel, Mulvaney Barry Beatty Linn & Mayers LLP, attention
14 Toby S. Kovalivker, by calling (619) 238-1010.

15 **Procedural Requirements:** If you oppose this Motion, you are
16 required to file your written opposition with the Office of the Clerk, United
17 States District Court, 312 North Spring Street, Los Angeles, California
18 90012, and serve the same on the undersigned not later than twenty-one
19 (21) days prior to the hearing.

20 IF YOU FAIL TO FILE AND SERVE A WRITTEN OPPOSITION by
21 the above date, the Court may grant the requested relief without further
22 notice.

23 **Requested Relief:** The relief requested is discussed in greater
24 detail in the Memorandum of Points and Authorities. To summarize, the
25 Receiver requests an Order approving the settlement between the
26 Receiver, on the one hand, and SBMS, on the other hand, regarding
27 their respective interests in certain disputed funds currently being held in
28 escrow following the sale of the real property previously owned by CP18

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1 located at 6103 Landmark Center Boulevard, Greensboro, North
2 Carolina 27407 (“Property”).

3 In August of 2012, the Receiver negotiated the sale of the Property
4 to National Retail Properties, LP for a purchase price of \$8,550,000.00.
5 The proposed sale was approved by the Court, subject to SBMS’s right
6 to have the Court determine the amount of its lien. Subsequent to the
7 entry of the Order, a dispute remained as to the amount of SBMS’s lien
8 on the Property. To facilitate a timely sale to the Buyer, the Parties
9 entered into an Agreement Regarding Receiver’s Proposed Sale of
10 Property dated November 21, 2012 (“Agreement Regarding Sale”), and
11 an Escrow Agreement dated December 6, 2012 (“Escrow Agreement”).

12 Pursuant to the terms of the Agreement Regarding Sale, *inter alia*,
13 the principal balance of \$5,129,404.62 was paid to SBMS upon the sale
14 of the Property, along with \$106,429.17 in third party expenses allegedly
15 incurred by SBMS. Further, pursuant to the Agreement Regarding Sale,
16 alleged default interest in the amount of \$577,127.42 (“Disputed Default
17 Interest”) and alleged attorney’s fees in the amount of \$15,000.00
18 (“Disputed Attorney’s Fees”) (collectively “Disputed Funds”) were held in
19 escrow pending further order of the Court, or further agreement between
20 the Receiver and SBMS.

21 The Receiver and SBMS have come to an agreement regarding
22 the Disputed Funds as follows: out of the Disputed Funds, SBMS shall
23 receive payment of \$385,000.00 from the escrow, and the remaining
24 Disputed Funds, in the amount of \$212,114.36, or such greater amount
25 as may exist by reason accrued interest, shall be paid out of escrow to
26 the Receiver on behalf of CP18.

27 This Motion is made following efforts to confer with counsel
28 pursuant to L.R. 7-3.

1 **NOTICE IS HEREBY GIVEN** that a proposed Order Approving
2 Settlement Between The Receiver And SBMS 2000-C3 Landmark
3 Center, LLC, a true and correct copy of which is attached hereto as
4 **Exhibit "A"** and by this reference made a part hereof, has been lodged
5 with the above-entitled Court.

6 WHEREFORE, the Receiver requests that the Court grant the
7 relief requested herein and such other relief as may be appropriate
8 under the circumstances.

9
10 Dated: August 16, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

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12
13 By: /s/ John H. Stephens
14 Attorneys for Thomas C. Hebrank,
15 Receiver
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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. 11-cv-08607-R-DTB

[PROPOSED]

**ORDER APPROVING
SETTLEMENT BETWEEN THE
RECEIVER AND SBMS 2000-C3
LANDMARK CENTER, LLC**

Date: September 16, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Motion for Order Approving Settlement and supporting documentation by Mulvaney Barry Beatty Linn & Mayers, LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank (“Receiver”), the court-appointed Permanent Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Wealth Management, a Real Estate Corporation, and their

1 subsidiaries and affiliates including, but not limited to, Copeland
2 Properties 18, LP (“CP18”), and any opposition thereto, and good
3 cause appearing therefor,

4 IT IS HEREBY ORDERED as follows:

5 1. The settlement by and between the Receiver and SBMS
6 2000-C3 Landmark Center, LLC (“SBMS”), evidenced by that certain
7 Settlement Agreement and Mutual Release dated August __, 2013
8 (“Agreement”), attached as **Exhibit “B”** to the Declaration of the
9 Receiver in Support of Motion for Order Approving Settlement Between
10 the Receiver and SBMS (“Hebrank Declaration”), is approved;

11 2. The Escrow Agent, Republic Commercial Title Company of
12 Florida, LLC, is hereby ordered to disburse the funds being held in
13 escrow pursuant to that certain Escrow Agreement dated December 6,
14 2012, attached as **Exhibit “A”** to the Hebrank Declaration, as follows:

- 15 a. The amount of \$385,000.00 shall be disbursed to
- 16 SBMS; and
- 17 b. The remaining amount in escrow, in the amount of
- 18 \$212,114.36, or such greater amount as may exist by
- 19 reason of accrued interest, shall be paid to the
- 20 Receiver, on behalf of CP18.

21 **IT IS SO ORDERED.**

22 **Dated:** _____ **Judge, United States District Court**

23 Submitted by:
24 MULVANEY BARRY BEATTY LINN & MAYERS LLP

25 By: /s/ John H. Stephens
26 Attorneys for Thomas C. Hebrank, Permanent Receiver
27 HEBCO.100.496227.1

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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

13 SECURITIES AND EXCHANGE
 14 COMMISSION,

15 Plaintiff,

16 v.

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

Defendants.

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

**MEMORANDUM OF POINTS AND
 AUTHORITIES IN SUPPORT OF
 MOTION FOR ORDER
 APPROVING SETTLEMENT
 BETWEEN THE RECEIVER AND
 SBMS 2000-C3 LANDMARK
 CENTER, LLC**

Date: September 16, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

23 **MEMORANDUM OF POINTS AND AUTHORITIES**

24 **I.**

25 **INTRODUCTION**

26
 27 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent
 28 Receiver for Copeland Wealth Management, a Financial Advisory

1 Corporation, Copeland Wealth Management, a Real Estate Corporation,
2 and their subsidiaries and affiliates including, but not limited to, Copeland
3 Properties 18, LP (“CP18”) (collectively, the “Receivership Entities”),
4 hereby submits the following Memorandum of Points and Authorities in
5 support of the Motion for an Order Approving Settlement by and between
6 the Receiver and SBMS 2000-C3 Landmark Center, LLC (“SBMS”).

7 **II.**

8 **PROCEDURAL BACKGROUND**

9 On October 18, 2011, the Securities and Exchange Commission
10 (“SEC”) filed its Complaint for Violations of The Federal Securities Law,
11 and the Proposed Judgment of Permanent Injunction and Other Relief as
12 to Defendants. Docket Nos. 1 and 2. On October 25, 2011, the Court
13 entered the Judgment of Permanent Injunction and Other Relief,
14 appointing Thomas C. Hebrank as Permanent Receiver for the
15 Receivership Entities (“Order”). Docket No. 3. By order of the Court filed
16 on March 12, 2012, the Court has ruled that the limited partnerships
17 associated with the Receivership Entities, including CP18, are included
18 in the Receivership. Docket No. 53. As part of the Court’s Order, the
19 Receiver was authorized, inter alia, to engage brokers and market the
20 various properties owned by the Receivership Entities.

21 **III.**

22 **STATEMENT OF FACTS**

23 On October 3, 2000, Continental Wingate Capital Corp. made a
24 loan to Wendover Greensboro, Ltd. in the amount of \$7,100,000.00
25 (“Loan”) as evidenced by a promissory note dated October 3, 2000
26 (“Note”). (Declaration of Thomas C. Hebrank (“Hebrank Declaration”) ¶
27 2). The Note was secured by a Deed of Trust, Assignment of Leases and
28 Rents and Security Agreement encumbering the real property and

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1 improvements located at 6103 Landmark Center Boulevard, Greensboro,
2 North Carolina 27407 (the "Property"). (Id.) The Loan was later assigned
3 to SBMS and assumed by CP18, as borrower, and Charles Copeland,
4 Donald Copeland, Bruce Taber and Maureen Taber, as guarantors.
5 (Hebrank Declaration ¶ 3.)

6 The Note matured by its terms on November 1, 2010. (Hebrank
7 Declaration ¶ 4.) The balance of the Loan was not paid in full as of the
8 maturity date. (Id.) By letter dated April 29, 2011, SBMS informed CP18
9 of its intent to enforce the terms of the Loan, which included collection of
10 alleged default interest and alleged attorney's fees. (Hebrank Declaration
11 ¶ 5.)

12 Subsequent to his appointment by the Court, the Receiver made
13 monthly payments to SBMS under the Loan at the non-default rate.
14 (Hebrank Declaration ¶ 6.) In August of 2012, the Receiver negotiated
15 the sale of the Property to National Retail Properties, LP ("Buyer") for a
16 purchase price of \$8,550,000, and applied to the District Court for
17 approval of the proposed sale. (Hebrank Declaration ¶ 7.) SBMS did not
18 oppose the proposed sale, but filed a Statement re: Receiver's Motion,
19 wherein it requested payment directly from escrow of \$5,813,001.44.
20 (Id.) As this amount exceeded the principal balance due on the note, and
21 included alleged default interest and purported attorney's fees and costs,
22 the Receiver disputed payment of this amount. (Id.)

23 The proposed sale was ultimately approved by the Court in its
24 October 3, 2012 Order Granting Receiver's Motion for Order (A)
25 Approving Sale of Real Property Free and Clear of Liens; and (B)
26 Authorizing the Receiver to Pay Certain Liens and Claims From the Sale
27 Proceeds ("Order"). (Hebrank Declaration ¶ 8.) The Order granted the
28 //

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1 Receiver authority to sell the Property, subject to SBMS’s right to have
2 the Court determine the amount of its lien. (Id.)

3 Subsequent to the entry of the Order, a dispute remained as to the
4 amount of SBMS’s lien on the Property. (Hebrank Declaration ¶ 9.) To
5 facilitate a timely sale to the Buyer, the Parties entered into an
6 Agreement Regarding Receiver’s Proposed Sale of Property dated
7 November 21, 2012 (“Agreement Regarding Sale”), and an Escrow
8 Agreement dated December 6, 2012 (“Escrow Agreement”). (Id.) A true
9 and correct copy of the Escrow Agreement is attached to the Hebrank
10 Declaration as **Exhibit “A”** and is incorporated herein by this reference
11 as though set forth at length.

12 Pursuant to the terms of the Agreement Regarding Sale, *inter alia*,
13 the principal balance of \$5,129,404.62 was to be paid to SBMS upon the
14 sale of the Property, along with \$106,429.17 in third party expenses
15 allegedly incurred by SBMS. (Hebrank Declaration ¶ 10.) The Agreement
16 Regarding Sale further provided that alleged default interest in the
17 amount of \$577,127.42 (“Disputed Default Interest”) and alleged
18 attorney’s fees in the amount of \$15,000.00 (“Disputed Attorney’s Fees”)
19 were to be held in escrow pending further order of the Court, or further
20 agreement between the Receiver and SBMS. (Id.)

21 Pursuant to the terms of the Escrow Agreement, the Disputed
22 Default Interest and the Disputed Attorney’s Fees, in the combined
23 amount of \$597,114.36 (“Disputed Funds”), were to be deposited by
24 Republic Commercial Title Company of Florida, LLC (“Escrow Agent”)
25 into an interest bearing account at a federally insured institution, pending
26 further order of the Court or further agreement between the Receiver and
27 SBMS. (Hebrank Declaration ¶ 11; Exhibit “A”.)

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1 In connection with the closing of the sale of the Property on or
2 about December 7, 2012 (“Sale”), the Disputed Funds were deposited
3 into an escrow account pursuant to the Agreement Regarding Sale and
4 the Escrow Agreement. (Hebrank Declaration ¶ 12.)

5 On or about February 15, 2013, SBMS submitted a Proof of Claim
6 in the amount of \$597,114.36 (“Proof of Claim”) to the Receiver.
7 (Hebrank Declaration ¶ 13.)

8 The Receiver and SBMS have now reached an agreement
9 regarding the Disputed Funds. (Hebrank Declaration ¶ 14.) Out of the
10 Disputed Funds, SBMS shall receive payment of \$385,000.00 from the
11 Escrow Agent. (Id.) The remaining amount of the Disputed Funds, in the
12 amount of \$212,114.36, or such greater amount as may exist by reason
13 accrued interest, shall be paid out of escrow to the Receiver on behalf of
14 CP18. (Id.) The complete terms of the agreement are set forth in the
15 Settlement Agreement and Mutual Release (“Settlement Agreement”), a
16 true and correct copy of which is attached as **Exhibit “B”** to the Hebrank
17 Declaration, and is incorporated herein by this reference as though set
18 forth at length. (Hebrank Declaration ¶ 15.)

19 **IV.**
20 **ARGUMENT**

21 “The power of a district court to impose a receivership or grant
22 other forms of ancillary relief does not in the first instance depend on a
23 statutory grant of power from the securities laws. Rather, the authority
24 derives from the inherent power of a court of equity to fashion effective
25 relief.” *SEC v. Wencke*, 622 F.2d 1363, 1369 (9th Cir. 1980). The
26 “primary purpose of equity receiverships is to promote orderly and
27 efficient administration of the estate by the district court for the benefit of
28 creditors.” *S.E.C. v. Hardy*, 803 F.2d 1034, 1038 (9th Cir. 1986). As the

1 appointment of a receiver is authorized by the broad equitable powers of
2 the court, any distribution of assets must also be done equitably and
3 fairly. See *S.E.C. v. Elliot*, 953 F.2d 1560, 1569 (11th Cir. 1992).

4 District courts have the broad power of a court of equity to
5 determine the appropriate action in the administration and supervision of
6 an equity receivership. See *S.E.C. v. Capital Consultants, LLC*, 397 F.
7 3d 733, 738 (9th Cir. 2005). The *Capital Consultants* Court directed:

8 A district court's power to supervise an equity
9 receivership and to determine the appropriate
10 action to be taken in the administration of the
11 receivership is extremely broad. The district
12 court has broad powers and wide discretion to
13 determine the appropriate relief in an equity
14 receivership. The basis for this broad deference
15 to the district court's supervisory role in equity
16 receiverships arises out of the fact that most
17 receiverships involve multiple parties and complex
18 transactions. A district court's decision concerning
19 the supervision of an equitable receivership is
20 reviewed for abuse of discretion.

21 Id. (citations omitted); see also *Commodities Futures Trading Comm'n. v.*
22 *Topworth Int'l, Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999) ("This court
23 affords 'broad deference' to the court's supervisory role, and 'we
24 generally uphold reasonable procedures instituted by the district court
25 that serve th[e] purpose' of orderly and efficient administration of the
26 receivership for the benefit of creditors.") Accordingly, the Court has
27 broad equitable powers and discretion in formulating procedures,
28 schedules, and guidelines for administration of the receivership estate
and disposition of receivership assets.

In this case, the Property has already been sold to the Buyer and
the Court has approved the Sale subject to SBMS's right to have the
Court determine the amount of its lien. Most of the proceeds generated
from the Sale have been paid to SBMS. The only issue remaining with

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1 regard to the Property and the Sale is disbursement of the Disputed
2 Funds. The Escrow Agreement provides for disbursement of the
3 Disputed Funds upon an agreement between SBMS and the Receiver,
4 or upon order of the Court. SBMS and the Receiver have reached an
5 agreement regarding disbursement of the Disputed Funds, which is
6 memorialized in the Settlement Agreement. The Receiver believes that
7 the terms of the Settlement Agreement represent a fair, equitable,
8 orderly and efficient administration of the Receivership estate.
9 Accordingly, the Receiver respectfully requests that the Court approve
10 the Settlement Agreement so that the Disputed Funds can be disbursed
11 in accordance with the parties' agreement.

12 **IV.**
13 **CONCLUSION**

14 Based upon the foregoing, all pleadings on file herein, as well as
15 such argument and evidence as may be admitted during the hearing, the
16 Receiver requests entry of an order approving the settlement with SBMS.

17 Dated: August 16, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

18 By: /s/ John H. Stephens
19 Attorneys for Thomas C. Hebrank,
20 Receiver
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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,

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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

**DECLARATION OF THOMAS C.
 HEBRANK IN SUPPORT OF
 MOTION FOR ORDER
 APPROVING SETTLEMENT
 BETWEEN THE RECEIVER AND
 SBMS 2000-C3 LANDMARK
 CENTER, LLC**

Date: September 16, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

23 I, Thomas C. Hebrank, declare as follows:

24 1. I am the court-appointed Permanent Receiver for Copeland
 25 Wealth Management, a Financial Advisory Corporation (“CWM”),
 26 Copeland Wealth Management, a Real Estate Corporation (“Copeland
 27 Realty”), and their subsidiaries and affiliates including, but not limited to
 28 Copeland Properties 18, LP (“CP18”) (collectively, the “Receivership

1 Entities”). The following are facts within my knowledge, except as to
2 those stated on information and belief, and if called as a witness I would
3 testify to them under oath.

4 2. I am informed and believe that on October 3, 2000,
5 Continental Wingate Capital Corp. made a loan to Wendover
6 Greensboro, Ltd. in the amount of \$7,100,000.00 (“Loan”) as evidenced
7 by a promissory note dated October 3, 2000 (“Note”). The Note was
8 secured by a Deed of Trust, Assignment of Leases and Rents and
9 Security Agreement encumbering the real property and improvements
10 located at 6103 Landmark Center Boulevard, Greensboro, North
11 Carolina 27407 (the “Property”).

12 3. I am informed and believe that the Loan was later assigned
13 to SBMS and assumed by CP18, as borrower, and Charles Copeland,
14 Donald Copeland, Bruce Taber and Maureen Taber, as guarantors.

15 4. I am informed and believe that the Note matured by its terms
16 on November 1, 2010, and the balance of the Loan was not paid in full
17 as of that date.

18 5. I am informed and believe, and based thereon allege, that by
19 letter dated April 29, 2011, SBMS informed CP18 of its intent to enforce
20 the terms of the Loan, which included collection of alleged default
21 interest and alleged attorney’s fees.

22 6. Subsequent to my appointment by the Court, I made monthly
23 payments to SBMS under the Loan at the non-default rate.

24 7. In August of 2012, I negotiated the sale of the Property to
25 National Retail Properties, LP (“Buyer”) for a purchase price of
26 \$8,550,000, and applied to the Court for approval of the proposed sale.
27 SBMS did not oppose the proposed sale, but filed a Statement re:
28 Receiver’s Motion, wherein it requested payment directly from escrow of

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1 \$5,813,001.44. As this amount exceeded the principal balance due on
2 the note, and included alleged default interest and purported attorney’s
3 fees and costs, I disputed payment of this amount.

4 8. The proposed sale was ultimately approved by the Court in
5 its October 3, 2012 Order Granting Receiver’s Motion for Order (A)
6 Approving Sale of Real Property Free and Clear of Liens; and (B)
7 Authorizing the Receiver to Pay Certain Liens and Claims From the Sale
8 Proceeds (“Order”). The Order granted me the authority to sell the
9 Property, subject to SBMS’s right to have the Court determine the
10 amount of its lien.

11 9. Subsequent to the entry of the Order, a dispute remained as
12 to the amount of SBMS’s lien on the Property. To facilitate a timely sale
13 to the Buyer, SBMS and I entered into an Agreement Regarding
14 Receiver’s Proposed Sale of Property dated November 21, 2012
15 (“Agreement Regarding Sale”), and an Escrow Agreement dated
16 December 6, 2012 (“Escrow Agreement”). A true and correct copy of the
17 Escrow Agreement is attached hereto as **Exhibit “A”** and is
18 incorporated herein by this reference as though set forth at length.

19 10. Pursuant to the terms of the Agreement Regarding Sale, *inter*
20 *alia*, the principal balance of \$5,129,404.62 was to be paid to SBMS
21 upon the sale of the Property, along with \$106,429.17 in third party
22 expenses allegedly incurred by SBMS. The Agreement Regarding Sale
23 further provided that alleged default interest in the amount of
24 \$577,127.42 (“Disputed Default Interest”) and alleged attorney’s fees in
25 the amount of \$15,000.00 (“Disputed Attorney’s Fees”) were to be held
26 in escrow pending further order of the District Court, or further agreement
27 between myself and SBMS.

28 //

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A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
SAN DIEGO, CALIFORNIA 92101-7944
TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

1 11. Pursuant to the terms of the Escrow Agreement, the
2 Disputed Default Interest and the Disputed Attorney’s Fees, in the
3 combined amount of \$597,114.36 (“Disputed Funds”), were to be
4 deposited by Republic Commercial Title Company of Florida, LLC
5 (“Escrow Agent”) into an interest bearing account at a federally insured
6 institution, pending further order of the District Court or further agreement
7 between myself and SBMS.

8 12. In connection with the closing of the sale of the Property on
9 or about December 7, 2012 (“Sale”), the Disputed Funds were deposited
10 into an escrow account pursuant to the Agreement Regarding Sale and
11 the Escrow Agreement.

12 13. On or about February 15, 2013, SBMS submitted to my office
13 a Proof of Claim in the amount of \$597,114.36 (“Proof of Claim”).

14 14. SBMS and I have reached an agreement regarding the
15 Disputed Funds. Out of the Disputed Funds, SBMS shall receive
16 payment of \$385,000.00 from the Escrow Agent. The remaining
17 Disputed Funds, in the amount of \$212,114.36, or such greater amount
18 as may exist by reason accrued interest, shall be paid out of escrow to
19 me, on behalf of CP18.

20 15. The complete terms of the agreement are set forth in the
21 Settlement Agreement and Mutual Release (“Settlement Agreement”), a
22 true and correct copy of which is attached hereto as **Exhibit “B,”** and is
23 incorporated herein by this reference as though set forth at length.

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1 I believe that the settlement regarding the Disputed Funds, and the
2 terms of the Settlement Agreement are reasonable and fair, and should
3 be accepted and approved by this Court.

4 I declare under penalty of perjury under the laws of the United
5 States of America that the foregoing is true and correct, and that this
6 Declaration was executed in San Diego, California on August 16, 2013.

7
8 By: /s/ Thomas C. Hebrank
9 Thomas C. Hebrank, Permanent Receiver

10
11
12 HEBCO.100.496147.1

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

EXHIBIT A

ESCROW AGREEMENT

THIS ESCROW AGREEMENT (this “Escrow Agreement”) is made this 6th day of December, 2012, by Thomas C. Hebrank, the Court-appointed permanent receiver for, among others, Copeland Properties 18 LP (the “Seller”), SBMS 2000–C3 LANDMARK CENTER, LLC (the “Secured Lender”), and REPUBLIC COMMERCIAL TITLE COMPANY OF FLORIDA, LLC (the “Escrow Agent”).

WITNESSETH:

WHEREAS, Seller and Secured Lender have agreed to establish an Escrow Account in order to provide for Section 2.3 - Default Interest in the amount of \$582,114.36 and Section 2.4 - Additional Legal Fees in the amount of \$15,000.00 (together, the “Escrow Deposit”) as reflected in the “Agreement Regarding Receiver’s Proposed Sale of Property” dated 11/21/2012.

WHEREAS, the Escrow Agent has agreed to serve as escrow agent hereunder in accordance with all terms and conditions, and for the purposes set forth herein; and, the parties hereto have agreed to the escrow arrangement set forth hereinafter.

NOW, THEREFORE, for and in consideration of the mutual covenants and conditions stated, the receipt and sufficiency of which is hereby acknowledged, Seller, Secured Lender, and Escrow Agent hereby agree as follows:

1. Establishment Of Escrow Arrangement.

1.1 Appointment And Acceptance. Seller and Secured Lender hereby appoint Escrow Agent, and Escrow Agent hereby accepts such appointment, to serve as escrow agent under this Escrow Agreement in accordance with the terms and conditions and for the uses and purposes stated.

1.2 Purposes. This Escrow Agreement is established on account of the agreement of Seller and Secured Lender for the Escrow Agent to hold the funds described in Sections 2.3 and 2.4 of the “Agreement Regarding Receiver’s Proposed Sale of Property” until receipt of a further order from the U.S. District Court for the Central District of California (“Court”) or further agreement of the Seller and Secured Lender. The Escrow Deposit shall be held and disbursed by Escrow Agent in accordance with the following provisions of Section 1.3.

1.3 Administration of Escrow Deposit. Escrow Agent shall hold the Escrow Deposit in an interest bearing account at a federally insured institution. The account shall be a segregated account and interest shall be paid pursuant to further order of the Court or agreement of the Seller and Secured Lender. Escrow Agent shall be required to invest the funds in an account earning market rates and may invest it in one single account notwithstanding that such account balance may exceed federal deposit insurance. Escrow Agent shall disburse the Escrow Deposit pursuant to further order of the Court or further agreement of the Seller and Secured Lender.

1.4 Completion and Termination of Escrow Account. Upon Escrow Agent's disbursement of all funds held in escrow hereunder in accordance with a further order of the Court or further agreement of the Seller and Secured Lender, this Escrow shall cease and terminate and the parties shall have no further responsibilities or obligations of any nature or kind to each other hereunder, and the parties shall each be deemed to have fully and completely released, relinquished and forever discharged each other from any or all claims, liabilities, injuries or damages of any nature or kind whatsoever, known or unknown, arising out of the matters addressed by this Escrow Agreement.

2. Rights Of Escrow Agent.

2.1 Obligation. Nothing contained in this Escrow Agreement shall be deemed to impose any duty upon Escrow Agent to exercise discretion. Seller and Secured Lender intend that Escrow Agent shall not be obligated to act except as specifically provided in this Escrow Agreement.

2.2 Actions by Escrow Agent. Escrow Agent shall not be liable for anything which it may do or refrain from doing in connection herewith provided that it acts pursuant to a further order from the Court or a further agreement between Seller and Secured Lender.

2.3 Interpleader. In the event that Escrow Agent, in good faith, shall be in doubt as to what action it should take hereunder, Escrow Agent may, at its option, interplead the Escrow Deposit into the Court. In such event, Escrow Agent shall refrain from acting until the rights of Seller and Secured Lender shall have been fully and finally adjudicated by the Court.

2.4 Successor Escrow Agent. The Escrow Agent, or any successor Escrow Agent, may at any time resign upon approval of the Court.

3. Miscellaneous.

3.1 Enforceability. Any performance required hereunder shall be enforceable by specific performance, which right shall be in addition to any other rights or remedies available to a party hereto at law or in equity.

3.2 Severability. Unenforceability or invalidity for any reason of any provision of this Escrow Agreement shall not limit or impair the operation, validity or enforceability of any other provision hereof.

3.3 Amendments. No amendments, conditions, deletions, modifications or changes to or of this Escrow Agreement shall be of any force or effect whatsoever unless reduced to writing and signed by the duly authorized representatives of Seller, Secured Lender, and Escrow Agent.

3.4 Notice. All notices, requests, demands and other communications required or permitted hereunder shall be in writing and may be delivered: (i) by hand, in which event the notice shall be deemed effective when delivered; (ii) by overnight courier, in which event the

notice shall be deemed to have been received on the next business day following delivery to such courier; or (iii) by facsimile, which shall be followed forthwith by letter, and such notice, request, demand or other communication shall be deemed to have been received on the next business day following dispatch and acknowledgment of receipt by the recipient's telex or telecopy machine. All notices and other communications under this Escrow Agreement shall be given to the parties hereto at the following addresses:

(a) If to Escrow Agent:

Republic Commercial Title Company of Florida, LLC
3370 Capital Circle NE, Suite C-3
Tallahassee, Florida 32308
Attn: Steve Bolles
Phone: (850) 294-8045
Email: stevebolles@embarqmail.com

(c) If to Seller:

E3 Advisors
501 West Broadway, Suite 800
San Diego, California 92101
Attn: Thomas C. Hebrank
Phone: (619) 400-4922
Fax: (619) 400-4923
Email: thebrank@ethreadvisors.com

With a copy to:

Everett G. Barry, Jr.
401 West A Street, Suite 1700
San Diego, CA 92101
Phone: (619) 238-1010
Fax: (619) 238-1891
Email: ebarry@mulvaneybarry.com

(c) If to Secured Lender:

SBMS 2000-C3 LANDMARK CENTER, LLC
c/o LNR Partners, LLC
1600 Washington Avenue, Suite 700
Miami Beach, FL 33139

With a copy to :

Duane Morris LLP
One Market Plaza, Spear Tower
Suite 2200
San Francisco, CA 94105-1127
Attn: Phillip Wang
Phone: (415) 957-3185
Fax: (415) 358-4725
Email: pwang@duanemorris.com

Any party hereto may change its address specified for notices herein by designating a new address by notice in accordance with this Section 3.4.

3.5 Headings. The headings and captions in this Escrow Agreement are included only as a matter of convenience and for reference and in no way define, limit, extend or describe the scope of this Escrow Agreement, or the intent of any provision hereof.

3.6 Counterparts. This Escrow Agreement shall be executed in three (3) or more counterparts, each of which when fully executed shall be deemed an original, and all of said counterparts taken together shall be deemed to constitute one and the same Escrow Agreement.

3.7 Governing Law. This Escrow Agreement is executed in, is performable under and shall be governed by and construed in accordance with the laws of the State of Florida, to which jurisdiction the parties hereto irrevocably consent.

3.8 Binding Effect. This Escrow Agreement shall be binding upon and inure to the benefit of the parties hereto, and their respective successors, legal representatives and assigns.

[signature page follows]

IN WITNESS WHEREOF, this Escrow Agreement has been duly executed by the parties as of the date first written above.

SELLER:

Thomas C. Hebrank, the Court-appointed permanent receiver for, among others, Copeland Properties 18, LLC



Date: 12-7-12

SECURED LENDER:

SBMS 2000-C3 Landmark Center, LLC, a North Carolina limited liability company

By: LNR Partners, LLC, a Florida limited liability company, its manager

By: _____

Its:

Date:

ESCROW AGENT:

Republic Commercial Title Company of Florida, LLC

By: _____

Name: _____

Title: _____

IN WITNESS WHEREOF, this Escrow Agreement has been duly executed by the parties as of the date first written above.

SELLER:

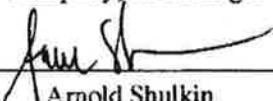
Thomas C. Hebrank, the Court-appointed permanent receiver for, among others, Copeland Properties 18, LP

Date:

SECURED LENDER:

SBMS 2000-C3 Landmark Center, LLC, a North Carolina limited liability company

By: LNR Partners, LLC, a Florida limited liability company, its manager

By: 
Its: Arnold Shulkin
Date: Vice President

ESCROW AGENT:

Republic Commercial Title Company of Florida, LLC

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this Escrow Agreement has been duly executed by the parties as of the date first written above.

SELLER:

Thomas C. Hebrank, the Court-appointed permanent receiver for, among others, Copeland Properties 18, LP

Date:

SECURED LENDER:

SBMS 2000-C3 Landmark Center, LLC, a North Carolina limited liability company

By: LNR Partners, LLC, a Florida limited liability company, its manager


By: _____

Its:

Date:

ESCROW AGENT:

Republic Commercial Title Company of Florida, LLC

By: 

Name: STEPHEN S. BOLLES

Title: PRESIDENT

EXHIBIT B

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

This Settlement Agreement and Mutual Release ("Agreement") is made, effective as of August 5, 2013, by and among Thomas C. Hebrank, the court appointed Permanent Receiver ("Receiver") for Copeland Wealth Management, a Financial Advisory Corporation ("CWM"), Copeland Realty aka Copeland Wealth Management, a Real Estate Corporation ("CR"), and their subsidiaries and affiliates (together with CWM and CR, the "Copeland Entities") including, but not limited to, Copeland Properties 18, LP ("CP18"), on the one hand, and SBMS 2000-C3 Landmark Center, LLC ("SBMS"), on the other hand (collectively, the "Parties").

RECITALS

This Agreement is entered into with reference to the following facts:

A. On October 3, 2000, Continental Wingate Capital Corp. made a loan to Wendover Greensboro, Ltd. in the amount of \$7,100,000.00 ("Loan") as evidenced by a promissory note dated October 3, 2000 ("Note"). The Note was secured by a Deed of Trust, Assignment of Leases and Rents and Security Agreement encumbering the real property and improvements located at 6103 Landmark Center Boulevard, Greensboro, North Carolina 27407, which is commonly referred to as the Garden Ridge Property, and all rents and profits generated therefrom (collectively, the "Property"). The Loan was later assigned to SBMS, as lender, and assumed by CP18, as borrower, and Charles Copeland, Donald Copeland, Bruce Taber and Maureen Taber, as guarantors.

B. The Note matured by its terms on November 1, 2010. The balance of the Loan was not paid in full as of the maturity date. By letter dated April 29, 2011, SBMS informed CP18 of its intent to enforce the terms of the Loan, which included collection of alleged default interest and alleged attorney's fees.

C. On October 25, 2011, the Receiver was duly appointed as Permanent Receiver for the Copeland Entities by the United States District Court for the Central District of California in the action entitled Securities and Exchange Commission v. Charles P. Copeland et al., Case Number 2:11-cv-08607-R-DTB ("SEC Action"). By order of the Court filed on March 12, 2012, the Court has ruled that the limited partnerships associated with CWM and CR, including CP18, are included in the Receivership. As part of the Court's Order, the Receiver was authorized, *inter alia*, to engage brokers and market the various properties owned by the Copeland Entities.

D. Subsequent to his appointment, the Receiver made monthly payments to SBMS under the Loan at the non-default interest rate.

E. In August of 2012, the Receiver negotiated the sale of the Property to National Retail Properties, LP ("Buyer") for a purchase price of \$8,550,000, and applied to the District Court for approval of the proposed sale. SBMS filed a Statement re: Receiver's Motion, wherein it requested payment directly from escrow of \$5,813,001.44. The Receiver disputed payment of this amount.

F. The proposed sale was approved by the District Court in its October 3, 2012 Order Granting Receiver's Motion for Order (A) Approving Sale of Real Property Free and Clear of Liens; and (B) Authorizing the Receiver to Pay Certain Liens and Claims From the Sale Proceeds ("Order"). The Order granted the Receiver authority to sell the Property, and to pay certain liens and claims from the sale proceeds, including the lien of SBMS, which retained the right to bring a motion for the Court to determine the proper amount of the lien.

G. Subsequent to the entry of the Order, a dispute remained as to the amount of SBMS's lien on the Property. To facilitate a timely sale to the Buyer, the Parties entered into an Agreement Regarding Receiver's Proposed Sale of Property dated November 21, 2012 ("Agreement Regarding Sale"), and an Escrow Agreement dated December 6, 2012 ("Escrow Agreement").

H. Pursuant to the terms of the Agreement Regarding Sale, *inter alia*, the unpaid principal balance of \$5,129,404.62 was to be paid to SBMS upon the sale of the Property, along with \$106,429.17 in third party expenses incurred by SBMS. The Agreement Regarding Sale further provided that alleged default interest in the amount of \$577,127.42 ("Disputed Default Interest") and alleged attorney's fees in the amount of \$15,000.00 ("Disputed Attorney's Fees") were to be held in escrow pending further order of the District Court, or further agreement between the Receiver and SBMS.

I. Pursuant to the terms of the Escrow Agreement, the Disputed Default Interest and the Disputed Attorney's Fees, in the combined amount of \$597,114.36 ("Disputed Funds"), were to be deposited by Republic Commercial Title Company of Florida, LLC ("Escrow Agent") into an interest bearing account at a federally insured institution, pending further order of the District Court or further agreement between the Receiver and SBMS.

J. In connection with the closing of the sale of the Property on or about December 7, 2012 ("Sale"), the Disputed Funds were deposited into an escrow account pursuant to the Agreement Regarding Sale and the Escrow Agreement.

K. On or about February 15, 2013, SBMS submitted a Proof of Claim in the amount of \$597,114.36 ("Proof of Claim") to the Receiver in the SEC Action.

L. The Parties have now reached an agreement with regard to payment of the Disputed Funds, as provided herein. It is the desire of the Parties to finally and fully terminate and cancel all relationships, controversies, claims, debts, obligations, and other matters whatsoever existing between them, or which may hereafter arise between the Parties by reason of the facts and controversies related to the Loan, the Property, the Sale, the Disputed Funds, and the Proof of Claim, except those obligations specifically created or reserved by this Agreement.

AGREEMENT AND MUTUAL RELEASE

In consideration of the foregoing facts, and the mutual covenants and agreements herein contained, the Parties hereby agree as follows:

1. Recitals. The above Recitals are incorporated into and made a part of this Agreement.

2. Terms.

a. Out of the Disputed Funds, SBMS shall receive payment of Three Hundred Eighty Five Thousand Dollars (\$385,000.00) from the Escrow Agent.

b. The remaining amount of the Disputed Funds, in the amount of Two Hundred Twelve Thousand One Hundred Fourteen Dollars and Thirty Six Cents

(\$212,114.36), or such greater amount as may exist by reason of accrued interest, shall be paid by the Escrow Agent to the Receiver on behalf of CP18.

3. Operation and Effectiveness of the Agreement. Subsequent to the execution of this Agreement by the Parties, the Receiver will seek court approval of the terms of this Agreement in the SEC Action. It is specifically understood and agreed that the operation and effectiveness of this Agreement is conditioned upon, and subject to, court approval evidenced by an Order, *inter alia*, directing the Escrow Agent to distribute the Disputed Funds to the Parties as provided in paragraph 2 above.

4. Releases.

a. Release by Receiver. For valuable consideration as set forth in this Agreement and the mutual covenants contained herein, and except as to such rights or claims as may be created by, or arise under this Agreement, the Receiver, the receivership estate, including the Copeland Entities, and their respective agents, representatives, successors, related entities, assigns, and heirs hereby release and forever discharge SBMS and its managers, members, servicers, trustees, directors, officers, affiliates, assignees, transferees, employees, servants, predecessors, successors, parents, subsidiaries, heirs, agents, attorneys, insurers, and representatives thereof, including LNR Partners, LLC and Midland Loan Services, Inc., and each of them, in all capacities and all persons acting by, through, under or in concert with any of the foregoing, from any and all claims, demands, damages, debts, liabilities, actions, causes of action, suits, contracts, controversies, agreements, accounts, reckonings, and obligations, whether in law or in equity, which the parties to this Agreement, or any of them, or their successors or assigns, had, owned or held, or now have, own or hold, or hereafter may have, own or hold, whether known or unknown, arising out of, in connection with or incidental to the Loan, the Property, the Sale, the Disputed Funds, or the Proof of Claim.

b. Release by SBMS. For valuable consideration as set forth in the preceding and succeeding paragraphs of this Agreement and the mutual covenants contained herein, and except as to such rights or claims as may be created by, or arise under this Agreement, SBMS and its agents, representatives, successors, related entities, assigns, and heirs, including LNR Partners, LLC and Midland Loan Services, Inc., hereby release and forever discharge the Receiver, the receivership estate, including the Copeland Entities, and their respective agents, representatives, managers, members, directors, officers, partners, guarantors, affiliates, assignees, transferees, employees, parents, attorneys, insurers, predecessors, successors, related entities, assigns, and heirs, and each of them, in all capacities and all persons acting by, through, under or in concert with any of the foregoing, from any and all claims, demands, damages, debts, liabilities, actions, causes of action, suits, contracts, controversies, agreements, accounts, reckonings, and obligations, whether in law or in equity, which the parties to this Agreement, or any of them, or their successors or assigns, had, owned or held, or now have, own or hold, or hereafter may have, own or hold, whether known or unknown, arising out of, in connection with or incidental to the Loan, the Property, the Sale, the Disputed Funds, or the Proof of Claim.

5. Intention of the Parties. It is the intention of the Parties executing this Agreement that it shall be effective as a full and final accord and satisfactory release of their respective claims, including each and every matter specifically or generally referred to herein, except as to those obligations specifically created herein. In furtherance of this intention, the Parties agree as follows:

There is a risk that subsequent to the execution of this Agreement one or more parties will incur or suffer loss, damages or injuries which are in some way caused by the transactions referred to above, but which are unknown and unanticipated at the time this Agreement is signed.

The Parties do hereby assume the above-mentioned risks and understand that this Agreement SHALL APPLY TO ALL UNKNOWN OR UNANTICIPATED RESULTS OF THE TRANSACTIONS AND OCCURRENCES DESCRIBED ABOVE, AS WELL AS THOSE KNOWN AND ANTICIPATED, and upon advice of legal counsel, the Parties do hereby waive any and all rights under California Civil Code Section 1542, which section has been explained and reads as follows:

A general release does not extend to claims which the creditor does not know or suspect to exist in his or her favor at the time of executing the release, which if known by him or her must have materially affected his or her settlement with the debtor.

The Parties, and each of them, understand and acknowledge that the consequence of this waiver of California Civil Code Section 1542 is that even if a Party should eventually suffer additional damages arising out of the matters referred to herein, that Party will not be able to make any claim for those damages. Furthermore, the Parties, and each of them, acknowledge that they intend these consequences even as to claims for damages that may exist as of the date of this Agreement but of which they are not presently aware. The Parties acknowledge that they intend to waive even those claims which, if known, would materially affect the decision to execute this release, regardless of whether the lack of knowledge is the result of ignorance, oversight, error, negligence, or any other cause.

The advice of legal counsel has been obtained by all Parties, and each of them, prior to signing this Agreement. All Parties execute this Agreement voluntarily, with full knowledge of its significance, and with the express intention of affecting the legal consequences provided by Civil Code Section 1541, i.e., the extinguishment of all obligations.

6. Time is of the Essence. The Parties agree that time is of the essence in the performance of all covenants and conditions of this Agreement.

7. No Admission. The Parties acknowledge that the execution of this Agreement effects the settlement of claims which are contested and denied. The Parties agree that nothing contained in this Agreement shall be construed as an admission by any party of any liability of any kind to the other party. Each party acknowledges that the other expressly denies that any of them is in any way liable or obligated to the other.

8. Entire Agreement. The Parties acknowledge that this Agreement contains the entire understanding of the Parties; there are no promises, representations, warranties, or undertakings other than those expressed, implied, or referred to herein. The Parties further acknowledge that they have not executed this Agreement in reliance on any promise, representation, or warranty not specifically contained or referred to herein.

9. Binding on Successors. This Agreement and the covenants and conditions contained herein shall apply to, be binding upon, and inure to the benefit of the

respective heirs, administrators, executors, legal representatives, assignees, successors, and agents of the Parties.

10. Severability. The Parties agree that the provisions of this instrument are severable and should any provision be, for any reason, unenforceable, the balance shall, nonetheless, be of full force and effect.

11. Construction. The Parties agree that this Agreement shall, in all respects, be interpreted, enforced, and governed by and under the laws of the State of California. This Agreement is to be deemed to have been jointly prepared by the Parties, and any uncertainty or ambiguity existing in this Agreement shall not be interpreted against any of the other Parties, but according to the application of the rules of interpretation of contracts, if any such uncertainty or ambiguity exists.

12. Attorneys' Fees. Each party to this Agreement will bear its own costs, expenses and attorneys' fees incurred in or arising out of the circumstances and dispute which are the subject of this Agreement. In the event that any party hereto shall institute any action or proceeding to enforce, construe, or interpret any rights granted hereunder, the prevailing party in such action or proceeding shall be entitled, in addition to any other relief granted by the Court or other applicable judicial body, to reasonable attorneys' fees.

13. Counterparts. This Agreement may be executed in one or more counterparts and the signature pages collated to make one document, and shall be binding and effective immediately upon the execution by and delivery to all Parties of one or more counterparts. A copy of a signature by facsimile or by scan-email will be acceptable in lieu of an original signature and shall carry the same force and effect as an original signature.

14. Advice of Counsel. The Parties to this Agreement have had the opportunity to seek the advice of counsel concerning this settlement and this Agreement. Further, the Parties expressly represent and warrant that they have had the advice and assistance of counsel concerning this settlement and this Agreement prior to its execution.

15. Future Assurances. The Parties agree to execute, acknowledge, deliver, file, and/or record such further certificates, documents, and instruments and to do all such further acts and things as may be necessary to carry out the intent and purposes of this Agreement.

16. Warranty Against Prior Assignment. The Parties to this Agreement represent and warrant that they have not heretofore assigned, transferred, or purported to assign or transfer, to any other person or entity, any rights, claims, or causes of action herein released and discharged. Furthermore, each party to this Agreement shall hold each other party harmless from and against any rights, claims, or causes of action which have actually been assigned or transferred contrary to the foregoing warranties and any and all loss, expenses and/or liabilities arising directly or indirectly out of the breach of any of the foregoing representations or warranties.

17. Jurisdiction. The Parties agree that the District Court in the SEC Action shall retain jurisdiction of this matter until this settlement has been completed. In the event that any party hereto shall institute any action or proceeding to enforce, construe, or interpret any rights granted hereunder, said proceeding shall be brought in the SEC Action, if possible.

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

18. Warranty of Authority. Each individual executing this document on behalf of any party represents that he/she has been authorized by said party to execute this document, and does so execute this document on behalf of said party.

19. **Jury Trial Waiver.** To the maximum extent permitted by applicable law, in any action pending before any court of any jurisdiction, each of the Parties waives, and agrees that, it shall not have, any right to a jury trial.

20. Choice of Venue. If there is a lawsuit arising from or related to this Agreement or from the matters referenced in the Recitals above and the SEC Action has concluded, each party hereto agrees to submit to the jurisdiction of the courts of the State of California.

21. Amendment. This Agreement may only be modified if the modification is in writing and is signed by the party against whom enforcement is sought.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the dates set forth adjacent to their names.

Dated: 8/12/13



Thomas C. Hebrank, Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Realty, a Real Estate Corporation, and their subsidiaries and affiliates, including Copeland Properties 18, LP

SBMS 2000-C3 Landmark Center, LLC

Dated: _____

By: LNR Partners, LLC, a Florida limited liability company, its manager

By: _____
Name: _____
Title: _____

SETTLEMENT AGREEMENT AND MUTUAL RELEASE

page 6

18. Warranty of Authority. Each individual executing this document on behalf of any party represents that he/she has been authorized by said party to execute this document, and does so execute this document on behalf of said party.

19. Jury Trial Waiver. To the maximum extent permitted by applicable law, in any action pending before any court of any jurisdiction, each of the Parties waives, and agrees that, it shall not have, any right to a jury trial.

20. Choice of Venue. If there is a lawsuit arising from or related to this Agreement or from the matters referenced in the Recitals above and the SEC Action has concluded, each party hereto agrees to submit to the jurisdiction of the courts of the State of California.

21. Amendment. This Agreement may only be modified if the modification is in writing and is signed by the party against whom enforcement is sought.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the dates set forth adjacent to their names.

Dated: 8/12/13




Thomas C. Hebrank, Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Realty, a Real Estate Corporation, and their subsidiaries and affiliates, including Copeland Properties 18, LP

SBMS 2000-C3 Landmark Center, LLC

Dated: 8/13/13

By: LNR Partners, LLC, a Florida limited liability company, its manager

By: 
Name: Arnold Shulkin
Title: Vice President

1 Everett G. Barry, Jr. (SBN 053119)
 2 ebarry@mulvaneybarry.com
 3 John H. Stephens (SBN 82971)
 4 jstephens@mulvaneybarry.com
 5 Patrick L. Prindle (SBN 87516)
 6 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
 ESTATE CORPORATION,

20 Defendants.

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

**NOTICE OF LODGMENT OF
 ORDER APPROVING
 SETTLEMENT BETWEEN THE
 RECEIVER AND SBMS 2000-C3
 LANDMARK CENTER, LLC**

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

21
 22 Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Thomas C.
 23 Hebrank ("Receiver"), the court-appointed Permanent Receiver for
 24 Copeland Wealth Management, a Financial Advisory Corporation,
 25 Copeland Wealth Management, a Real Estate Corporation, and their
 26 subsidiaries and affiliates, hereby lodges the following:

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(1) Order Approving Settlement Between the Receiver and SBMS
2000-C3 Landmark Center, LLC

Dated: August 16, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

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

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. 11-cv-08607-R-DTB

[PROPOSED]

**ORDER APPROVING
SETTLEMENT BETWEEN THE
RECEIVER AND SBMS 2000-C3
LANDMARK CENTER, LLC**

Date: September 16, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Motion for Order Approving Settlement and supporting documentation by Mulvaney Barry Beatty Linn & Mayers, LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank (“Receiver”), the court-appointed Permanent Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Wealth Management, a Real Estate Corporation, and their

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1 subsidiaries and affiliates including, but not limited to, Copeland
2 Properties 18, LP (“CP18”), and any opposition thereto, and good
3 cause appearing therefor,

4 IT IS HEREBY ORDERED as follows:

5 1. The settlement by and between the Receiver and SBMS
6 2000-C3 Landmark Center, LLC (“SBMS”), evidenced by that certain
7 Settlement Agreement and Mutual Release dated August __, 2013
8 (“Agreement”), attached as **Exhibit “B”** to the Declaration of the
9 Receiver in Support of Motion for Order Approving Settlement Between
10 the Receiver and SBMS (“Hebrank Declaration”), is approved;

11 2. The Escrow Agent, Republic Commercial Title Company of
12 Florida, LLC, is hereby ordered to disburse the funds being held in
13 escrow pursuant to that certain Escrow Agreement dated December 6,
14 2012, attached as **Exhibit “A”** to the Hebrank Declaration, as follows:

- 15 a. The amount of \$385,000.00 shall be disbursed to
- 16 SBMS; and
- 17 b. The remaining amount in escrow, in the amount of
- 18 \$212,114.36, or such greater amount as may exist by
- 19 reason of accrued interest, shall be paid to the
- 20 Receiver, on behalf of CP18.

21 **IT IS SO ORDERED.**

22 **Dated:** _____ **Judge, United States District Court**

23 Submitted by:
24 MULVANEY BARRY BEATTY LINN & MAYERS LLP

25 By: /s/ John H. Stephens
26 Attorneys for Thomas C. Hebrank, Permanent Receiver
27 HEBCO.100.496227.1

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9 San Diego, CA 92101-7994
10 Telephone: 619-238-1010
11 Facsimile: 619-238-1981

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 MOTION AND MOTION FOR ORDER APPROVING
SETTLEMENT BETWEEN THE RECEIVER AND SBMS 2000-C3
LANDMARK CENTER, LLC;

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: 07/17/13

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 nd 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 th 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
Barbara Z. Stahr 667 Gull Dr. Bodega Bay, CA 94923	Carol P. Lowe 1837 Onda Dr. Camarillo, CA 93010	Charles Grey 63 Turnbury Ln. Irvine, CA 92620
Carol Docis Brokerage A/C 18028 W. Kenwood Ave. Devore, CA 92407	Richard Neal 7322 Starboard St. Carlsbad, CA 92011	Charles Schwab FBO Robert Howard IRA 502 Avenida La Costa San Clemente, CA 92672
Charles Schwab FBO Melvyn B. Roth IRA 5401 Lido Sands Dr Newport Beach, CA 92663-2204	Bonnie Kilmer 5120 Breckenridge Ave Banning, CA 92220	William F Davis Re: Floyd N. Andersen Highway 111 #9-472 La Quinta, CA 92253
Charles Schwab FBO Irena Sniecinski IRA P.O. Box 161680 Big Sky, MT 59716-1680	Maria Perez 1364 Aurora Ln San Bernardino, CA 92408	Geoffrey A. Gardiner 11535 Acacia St Loma Linda, CA 92354
Fred & Joyce Dimmitt 321 Myrtlewood Dr Calimesa, CA 92320	Charles Schwab FBO Melvyn Ross Roth IRA 5401 Lido Sands Dr Newport Beach, CA 92663	Charles Schwab FBO Janet Ihde IRA 35-800 Bob Hope Dr Ste 225 Rancho Mirage, CA 92270
Charles Schwab FBO Janet K. Ihde IRA P.O. Box 2131 Palm Springs, CA 92263	Charles Schwab FBO Kirk Howard Roth IRA 1648 Woodlands Rd Beaumont, CA 92223	Charles Schwab FBO Leonard F. Neumann IRA 30176 Live Oak Canyon Rd Redlands, CA 92373
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
Charles Schwab FBO Donald I. Peterson IRA Rollover 11075 Benton Street, Apt. 224 Loma Linda, CA 92354	Charles Schwab FBO Janet Ihde IRA P.O. Box 2131 Palm Springs, CA 92263	Charles Schwab FBO Kirk Howard IRA 1648 Woodlands Rd Beaumont, CA 92223
Charles Schwab FBO Janet Ihde 74-785 Hwy 111 Wall St W, Bldg #102 Indian Wells, CA 92210	Charles Schwab FBO Melvyn Ross Roth IRA 5401 Lido Sands Dr Newport Beach CA 92663	Charles Schwab FBO Richard Paul Blandford Roth IRA 7838 Valmont St Highland, CA 92346

Charles Schwab FBO Karl Phillips Roth IRA 27878 Via Sarasate Mission Viejo, CA 92692	Jacobson Trust 384 Mesa Verde Park Beaumont, CA 92223	Christi C. Higdon 11331 Sundance Lane Boca Raton, FL 33428
Robert & Enid McColloch 5520 Apple Orchard Ln. Riverside, CA 92506	J. Jay & Theresa Whan 30660 Susan Dr. Cathedral City, CA 92234	Clem M. McColloch Trust 5520 Apple Orchard Ln. Riverside, CA 92506
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
Cynthia Healy 2560 Gorden Rd. Ste 201-A Monterey, CA 93942	David Conston 417 Chino Canyon Palm Springs, CA 92262	Dusty bbcker 7002 Kennedy Boulevard E Apt 22F West New York NJ 07093-4921
Diana M. Weed 1339 Wallach Place NW Washington, DC 20009	Dotan Family Trust 1618 Woodlands Beaumont, CA 92228	Elena Nizzia 1155 Dysart Dr. Banning, CA 92220
Earl R. Schamehorn Jr. 1721 Valley Falls Ave Redlands, CA 92374	Eddie & Jamie Dotan 20 Fairlee Terrace Waban, MA 02468	Gordon & Myra Peterson 118 Edgemont Dr. Redlands, CA 92373
Fred & Elaine Hollaus 1096 Deer Clover Way Castle Pines, CO 80108-8271	James Powell PO Box 294 Joshua Tree, CA 92252-0294	James R. Watson MD Inc. Profit Sharing Plan 259 Terracina Blvd Redlands, CA 92373
Henry W. Shelton 805 Nottingham Dr Redlands, CA 92373	Jessie Coleen Birch Revocable Trust 1948 Cave St Redlands, CA 92374	Jill A. Meader Revocable Trust 27250 Nicolas Rd Apt. A231 Temecula, CA 92591
Hu Tongs Inc. 16127 Kasota Rd Ste 105 Apple Valley, CA 92307	JRT Revocable Trust Jon Taylor Trustee P.O. Box 681 Calimesa, CA 92320	Kasota Group 279 Green Mountain Palm Desert, CA 92211
James P. Gerrard 1562 Lisa Ln. Redlands, CA 92374	Kathleen R. Wright 3605 Bonita Verde Dr Bonita CA 91902	Katie Hernandez P.O. Box 8874 Redlands CA 92375
Jean Seyda 168 Lakeshore Dr Rancho Mirage CA 92270	Robert Casady 14047 Pamlico Rd Apple Valley CA 92307	Jon J. Whan 30660 Susan Dr Cathedral City CA 92234
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
Khari Baker 27878 Via Sarasate Mission Viejo CA 92692	Mary Margaret Hasy Revocable Trust 6609 Summer Trail Place Highland CA 92346	Melvyn & Ruth Ross 5401 Lido Sands Dr. Newport Beach CA 92663
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
Paul Family Trust P.O. Box 7357 Redlands CA 92375	Schachtel Family Trust 6 Strauss Terrace Rancho Mirage CA 92270	Steele Family Trust 26858 Calle Real Capistrano Beach CA 92624

Perry Damiani 16127 Kasota Rd Ste 105 Apple Valley CA 92307	Taber Family Trust 1475 Crestview Rd Redlands CA 92374	TD Ameritrade FBO Steven IRA 14424 Greenpoint Ln Huntersville NC 28078
Rhonda Dean 2172 Clark Avenue Cottage Grove, OR 97424	Donna Wooley 12721 Columbia Ave Yucaipa CA 92399	TD Ameritrade FBO Betty Markwardt IRA 1220 West 4th St Anaconda MT 59711
Robert R. & Elayne Allen Route 2 Box 284 Ellington MO 63638	TD Ameritrade FBO Horace Dillow IRA 1343 Crestview Rd Redlands CA 92374	Cynthia Gillilan 39292 Oak Glen Rd Yucaipa CA 92399
Sandra And Perry Hayes 111 E. Sunset Dr South Redlands CA 92373	Jennifer Smith 38367 Cherrywood Dr Murrieta CA 92562	TD Ameritrade FBO Eddie Dotan Rollover IRA 20 Fairlee Terrace Waban MA 02468
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
TD Ameritrade FBO Stephen Weiss IRA Rollover 109 Midland Rd. Charlestown RI 02813	Louis G. Fournier III The Sutton Companies 525 Plum St., Ste 100 Syracuse NY 13204	William & Dolores McDonald c/o Debra B. Gervais Law Office of Debra B. Gervais 302 West South Ave Redlands CA 92373
TD Ameritrade FBO Ehud Dotan IRA 20 Fairlee Terrace Waban WA 02468	Michael S. Leib Maddin Hauser Wartell Roth & Heller PC Third Flr Essex Centre 28400 Northwestern Highway Southfield MI 48034-8004	Rollie A. Peterson Esq. Peterson & Kell 2377 Gold Meadow Way Ste 280 Gold River, CA 95670
TD Ameritrade FBO Dallas Stahr IRA 667 Gull Dr Bodega Bay CA 94923	Gregory Glenn Glenn Conservatorship Cynthia Healy P. O. Box 4037 Monterey CA 93942	Dorothy Ziilch 667 Gull Dr Bodega Bay, CA 94923
The Peterson Revocable Living Trust 11075 Benton Street, Apt. 224 Loma Linda, CA 92354	Judy Racine 1408 S. Center St Redlands CA 92373	Mount Investment Limited Partnership c/o Heritier Nance & Smothers, P.C. 2150 Butterfield, Suite 250 Troy, MI 48084
Timothy C. Weed 133 E. Palm Ln Redlands, CA 92373	Norman & Lois Smith 36135 Golden Gate Dr. Yucaipa CA 92399	Brian & Shari Branson 2161 Sunset Ct Colton CA 92324-9541
David Holden 555 W. Redlands Blvd Redlands, CA 92373	Chris Condon 1334 Susan Ave Redlands, CA 92374	Mark Edwards P.O. Box 9058 Redlands, CA 92346
William R. & Janice L. Steele 26858 Calle Real Capistrano Beach, CA 92624	Frank Quinlan 895 Dove St 5 th Flr Newport Beach, CA 92660	Joy Atiga 12925 Hilary Way Redlands, CA 92373
Harold Raune Richard D. McCune Jr. McCune Wright LLP 2068 Orange Tree Ln., Ste 216 Redlands, CA 92374	Karl Schamehorn 1005 Hamlin Place Redlands, CA 92373	John Coombe 5 First American Way 4 th Flr Santa Ana, CA 92707
Phillip Wang Duane Morris LLP One Market Plaza Spear Tower, Ste 2200 San Francisco CA 94105-1127	David Baldrige 1717 Chaparrall #2 Redlands, CA 92373	Judy Baca 1001 West Balboa Blvd Newport Beach, CA 92661
Suzane L. Bricker 1444 W. 11th St Upland CA 91786	Dusty Bricker 7002 Kennedy Blvd. E Apt 22F West New York NY 07093-4921	Klaus K.A. Kuehn 3404 Beverly Dr San Bernardino CA 92405
Wright Family Living Trust 111 Sierra Vista Dr Redlands CA 92373	Stewart R. Wright 111 Sierra Vista Dr Redlands CA 92373	Higdon Revocable Trust 29107 Guava Ln Big Pine Key FL 33043

Charles P. Copeland Copeland Group 25884 Business Center Dr., Ste B Redlands, CA 92374-4516	Susan Wright 111 Sierra Vista Dr Redlands CA 92373	Vellore G. Muraligopal, Muraligopal Living Trust c/o Alfonso L. Poiré, Gaw Van Male 1261 Travis Blvd., Ste 350 Fairfield CA 94533-4825
TD Ameritrade FBO Don L. Higdon IRA 1600 Rhododendron #412 Florence OR 97439	Rick Higdon 29107 Guava Ln Big Pine Key FL 33043	Klaus & Linda Kuehn 13138 Oak Crest Dr Yucaipa CA 92399
Dr John Kohut /Mrs. Joann Kohut / Kohut Family Trust / John J. Kohut / FBO John Kohut IRA c/o Lisa Torres Esq. Gates O'Doherty Gonter & Guy LLP 15373 Innovation Dr., Ste 170 San Diego CA 92128	Wayland W. Eure Jr. MD / FBO W.W. Eure Jr. MD Inc. IRA c/o David G. Moore Esq. Reid & Hellyer APC 3880 Lemon St Fifth Flr P.O. Box 1300 Riverside CA 92502-1300	Lynch Bypass Trust Lynch Lifetime Trust c/o David R. Moore Moore & Skiljan 7700 El Camino Real, Ste 207 Carlsbad CA 92009
George L. Fletcher/Janet G. Fletcher c/o Christopher A. Shumate Albrektsen Law Offices 1801 Orange Tree Ln Ste 230 Redlands, CA 92374-4587	George L. Fletcher Janet G. Fletcher 1910 Country Club Ln Redlands, CA 92373	George L. Fletcher/Janet G. Fletcher Trustees of the Fletcher Trust dated February 26 2010 1910 Country Club Ln Redlands, CA 92373
Charles Schwab FBO W.W. Eure Jr. MD Inc. IRA P.O. Box 10065 San Bernardino, CA 92423	W.W. Eure Jr. MD Inc. Donald Mason Registered Agent 8275 Deadwood Ct Redlands, CA 92373	Muraligopal Living Trust 731 Buckingham Dr Redlands, CA 92374
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
TD Ameritrade FBO John Kohut IRA 6946 Orozco Dr Riverside, CA 92506	Robert M. Shaughnessy Esq. DUCKOR SPRADLING 3043 4th Ave San Diego, CA 92103	Dan Baker c/o Jonathan L. Geballe Esq. 11 Broadway Ste 615 New York, NY 10004
Glenn Goodwin Trust PO Box 735 Skyforest, CA 92385	Benton-Cole Properties Inc. 11761 Almond Court Loma Linda, CA 92354	Robert H. Ziprick Esq. Ziprick & Cramer LLP 707 Brookside Ave Redlands, CA 92373
Ben Perez, Philip Perez and Michael Perez 13245 Victoria Street Rancho Cucamonga, CA 91739	Bilzin Sumberg Baena Price Axelrod LLP 1450 Brickell Avenue, Suite 2300 Miami, FL 33131-3456	Dill & Showler 400 Brookside Avenue Redlands, CA 92373
Federal Express P.O. Box 7221 Pasadena, CA 91109-7321	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0601	Goodwin & Associates 1175 Idaho St., Suite 201 Redlands, CA 92374
LandAmerica Assessment Corporation P.O. Box 27567 Richmond, VA 23261	Midland Loan Services PNC Bank Lockbox Lockbox Number 771223 1223 Solutions Center Chicago, IL 60677-1002	North Carolina Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0645
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
Spilman Thomas & Battle, PLLC 110 Oakwood Drive, Suite 500 Winston-Salem, NC 27103	The Goodwin Insurance Agency P.O. Box 1897 Redlands, CA 92373	United States Treasury 290 North D Street San Bernardino, CA 92401-9964
Waterstone Asset Management 8720 Red Oak Blvd., Suite 300 Charlotte, NC 28217	Higgs Benjamin 101 West Friendly Ave., Suite 500 Greensboro, NC 27401	David Rapp, President Desert Commercial Property Management P.O. Box 2367 Rancho Mirage, CA 92270
Alfonso L. Poiré, Esq. Gaw, Van Male, APC 1261 Travis Blvd., Suite 350 Fairfield, CA 94533	James R. Forbes, Esq. Gaw, Van Male, APC 1261 Travis Blvd., Suite 350 Fairfield, CA 94533	American West Properties, Inc. P.O. Box 1299 Lake Forest, CA 92609
Brunick, McElhaney & Beckett P.O. Box 6425 San Bernardino, CA 92412	JG Service Company 15632 El Prado Road Chino, CA 91710	Linda Key MNJ Key Corporation P.O. Box 3655 San Diego, CA 92163-3655

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 th 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
Mirage Developers, Inc. 121 S. Palm Canyon Dr., #208 Palm Springs, CA 92262	REP – Real Estate Partners 2569 McCabe Way, 2 nd Floor Irvine, CA 92614	Riverside Public Utilities 3900 Main Street Riverside, CA 92522-0144
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
Ohio Department of Taxation P.O. Box 182101 Columbus, OH 43218-2101	Ohio Treasurer of State P.O. Box 181140 Columbus, OH 43218-1140	Spillman Thomaos & Battle 300 Kanawha Blvd. East P.O. Box 273 Charleston, WV 25321-00273
Thomas N. Jacobson, Esq. 3750 Santa Fe Avenue, Suite 105 Riverside, CA 92507	CLMG Corp. P.O. Box 55278 Boston, MA 02205-5278	Locke & Lord 111 South Wacker Drive Chicago, IL 60606