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9 Attorneys for Thomas C. Hebrank,
10 Permanent Receiver

11 UNITED STATES DISTRICT COURT
12 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
23 ESTATE CORPORATION,

24 Defendants.

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

**SEVENTH INTERIM APPLICATION
FOR APPROVAL AND PAYMENT
OF FEES AND COSTS TO
MULVANEY BARRY BEATTY LINN
& MAYERS LLP, COUNSEL FOR
PERMANENT RECEIVER**

DATE: November 18, 2013
TIME: 10:00 a.m.
DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

25 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney
26 Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-
27 appointed Permanent Receiver for Copeland Wealth Management, A
28 Financial Advisory Corporation (Copeland Financial); Copeland Wealth
Management, A Real Estate Corporation ("Copeland Realty"); and their
subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
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1 submits its Seventh Interim Application for approval and payment of fees
2 and reimbursement of expenses.

3 **I. INTRODUCTION**

4 As the Court is aware, at the request of the Securities and Exchange
5 Commission ("Commission"), Thomas C. Hebrank was appointed
6 Permanent Receiver as part of the Judgment entered on October 25,
7 2011. [Dkt. Number 3]. On March 12, 2012, the Court authorized the
8 Receiver to employ Mulvaney Barry as counsel. [Dkt. Number 51].
9 Mulvaney Barry has represented the Receiver and appeared before the
10 Court at all subsequent hearings. Additionally, Mulvaney Barry assisted
11 the Receiver with respect to preparing his Interim Fee Applications and
12 responding to objections, and submitting the Receiver's Forensic
13 Accounting Reports and periodic Receiver's Reports.

14 During the Third Quarter of 2013 from July 1, 2013, through
15 September 30, 2013, Mulvaney Barry addressed several pressing legal
16 issues, including: preparation of opposition to the motion brought by the
17 Third-Party Claimant Tri Tool, Inc. ("Tri Tool") and certain limited partners
18 for an order modifying the stay so they could bring claims against various
19 Receivership Entities in state court; negotiation of a settlement with the
20 lender of CP18's property; generation with the Receiver of a Distribution
21 Schedule for CP18's assets; preparation of a Motion for distribution of
22 CP18's assets and of Replies to oppositions to the distribution motion filed
23 by Tri Tool and the same limited partners that sought modification of the
24 stay; coordination of the destruction of files of certain limited partnerships
25 as approved by the Court; coordination of final distributions to the lender
26 and new general partner of CP10 as authorized by the Court; continued
27 collection efforts on Notes Receivable owed to Receivership Entities; and
28 continuing the extensive review of the files obtained by the Receiver to

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1 ensure coordinated and efficient management of the various matters to
2 maximize the Receiver’s collection of assets belonging to the Receivership
3 Estate. All work performed with respect to general receivership matters is
4 described in detail in the invoice attached hereto as Exhibit A, identified as
5 matter number HEBCO-100. Mulvaney Barry also addressed legal issues,
6 and responded appropriately, with respect to matters in litigation. That
7 work is described generally below, and described in detail in invoices
8 included in Exhibit A, identified by the specific matter numbers below:

9 **HEBCO-100 General Copeland Receivership**

- 10 • Mulvaney Barry negotiated a settlement with CP18’s former lender
11 for an allocation of disputed funds that had been held in escrow
12 following the sale of CP18’s North Carolina property. The settlement
13 brought an additional \$212,000 into the receivership.
- 14 • Following negotiation of the settlement with CP18’s lender, Mulvaney
15 Barry prepared and filed a Motion for Approval of the Settlement,
16 which was granted by the Court.
- 17 • Mulvaney Barry assisted Receiver in the preparation of a Distribution
18 Schedule for CP18’s assets and prepared a Motion for an Order
19 Approving the Distribution based on the schedule. Voluminous
20 opposition to the motion was filed by Third-Party Claimant Tri Tool,
21 by a limited partner in CP3, and by certain limited partners in CP3
22 and CP18, to which the firm filed separate and extensive Replies.
23 The motion is pending.
- 24 • In conjunction with the Motion for an Order Approving the
25 Distribution of CP18’s Assets, the firm evaluated claims against
26 CP18 and engaged in negotiations with claimants through counsel
27 for Tri Tool, counsel for limited partners Dr. Janet Ihde, Dr. Melvin
28 Ross, and counsel for Dr. Neal Bricker.

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- 1 • Mulvaney Barry coordinated the final distribution of funds to the
- 2 lender of CP10’s property and to the new general partner of CP10
- 3 consistent with the Settlement Agreement that previously was
- 4 approved by the Court.
- 5 • Mulvaney Barry further reviewed and analyzed documents related to
- 6 the various Receivership Entities and coordinated the production of
- 7 these documents to counsel for limited partners in several entities
- 8 included in the Receivership Estate.
- 9 • Mulvaney Barry received, reviewed, analyzed, and responded to
- 10 objections to Receiver’s Report #4.
- 11 • Mulvaney Barry assisted with preparation and filing the Permanent
- 12 Receiver’s Seventh Interim Fee Application, and coordinated the
- 13 Application with the Securities and Exchange Commission.
- 14 • Mulvaney Barry prepared and filed its Sixth Interim Fee Application
- 15 and coordinated the Application with the Securities and Exchange
- 16 Commission.
- 17 • Mulvaney Barry responded to numerous inquiries from limited
- 18 partners and/or their counsel relative to the status of the
- 19 Receivership proceedings and issues regarding guaranties by limited
- 20 partners of partnership real property loans.
- 21 • Mulvaney Barry coordinated preparation and filing of Orders related
- 22 to the various motions heard on August 19, 2013, September 16,
- 23 2013, and September 30, 2013.

24 **HEBCO-130 Tri Tool, Inc. v. Copeland, et al.**

25 Mulvaney Barry engaged in settlement discussions with counsel for
26 Tri Tool and counsel for defendants in the state court action, pending in
27 Sacramento County Superior Court. Among the defendants are CP3, and
28 the limited partners in CP3, some of whom became limited partners in

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1 CP18. The settlement discussions were unsuccessful resulting in the
2 Motion of Tri Tool for an Order to Modify Stay. Counsel for CP3 limited
3 partners joined in the motion, which Mulvaney Barry opposed. The motion
4 was denied by the Court.

5 **HEBCO-131 Shelton v. Charles Copeland, et al.**

6 Mulvaney Barry received and evaluated a settlement agreement
7 negotiated between plaintiffs and individual defendants, several of whom
8 are limited partners in various Receivership entities. Several Receivership
9 entities also are defendants in the action, but are not parties to the
10 settlement agreement. The firm also analyzed a Joint Application for
11 Order determining Good Faith of Settlement filed by plaintiffs and the
12 individual defendants.

13 **HEBCO-133 German American Capital Corp. v. Copeland, et al.**

14 Mulvaney Barry evaluated possible settlement alternatives for this
15 case pending in Riverside County Superior Court, that would provide for
16 the dismissal of several Receivership entities.

17 **HEBCO-135 CFI 1, 2, 3 Notes Receivable**

18 Mulvaney Barry finalized and filed a Motion for Order Approving a
19 Settlement with Notes Receiveable Account Debtor Vellore Muraligopal,
20 pursuant to which the Receiver collected partial payment in the amount of
21 \$24,765.06, plus three monthly payments each in the amount of
22 \$2,708.41.

23 Mulvaney Barry negotiated and finalized the terms of the short sale
24 agreement related to the sale of the Nizzia property, and documented the
25 agreement in an Agreement Regarding Release of Collateral, which has
26 now been approved by the Court and should result in a total recovery of
27 \$129,510.67 to the Receivership Estate. Mulvaney Barry followed up with
28 the real estate agents to determine the status of the closing of the Nizzia

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1 short sale. Mulvaney Barry continued to analyze the strategy for collection
2 of the remaining notes receivable obligations.

3 **HEBCO-141 Stauffer’s Landscape, Inc.**

4 Mulvaney Barry prepared the Default Judgment documents in the
5 lawsuit filed by the Receiver against notes receivable account debtor
6 Stauffer’s Landscape, Inc. Mulvaney Barry received the Default Judgment
7 entered by the Court and prepared and recorded an Abstract of Judgment.

8 For services provided in the case from July 1, 2013, through
9 September 30, 2013, Mulvaney Barry has incurred the amount of
10 \$118,998.00 in fees, and the amount of \$4,972.20 in expenses. The firm
11 worked a total of 402.4 hours at the Court-Approved attorney hourly rate of
12 \$295, and 2.9 hours at the Legal Assistant hourly rate of \$100. Detailed
13 descriptions of all services provided by Mulvaney Barry appear in the
14 invoices attached hereto as Exhibit A. Considering the nature and time
15 constraints attendant to the services provided, the complexity of legal
16 issues addressed, and the results obtained, the requested fees and costs
17 are reasonable.

18 **II. FEE APPLICATION**

19 Mulvaney Barry established separate files for the Receivership and
20 for each individual matter. For this Seventh Interim Application, time was
21 recorded with respect to the following matters:

- 22 HEBCO-100 General Copeland Receivership
- 23 HEBCO-130 Tri Tool, Inc. v Copeland, et al.
- 24 HEBCO-131 Shelton v. Charles Copeland, et al.
- 25 HEBCO-133 German American Capital Corp. v. Copeland, et al.
- 26 HEBCO-135 CFI, LP’s 1, 2, and 3 Notes Receivable
- 27 HEBCO-141 Stauffer’s Landscape, Inc.

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1 **1. Activity Summary**

2 Within each separate matter file, Mulvaney Barry recorded its time in
3 various categories, assigning a Category Activity Code to each, as follows:

- 4 A. General Receivership
- 5 B. Asset Investigation & Recovery
- 6 C. Reporting
- 7 D. Asset Sales
- 8 E. Claims & Distributions
- 9 F. Legal Matters & Pending Litigation

10 With regard to this Seventh Interim Application, work was performed
11 in various activity categories, as follows:

12 **A. General Receivership**

13 This category contains time spent assisting the Receiver in (a)
 14 proceeding with Receiver’s duties pursuant to the Commission’s Complaint
 15 and the Judgment entered by the Court; (b) various discussions with the
 16 Commission regarding structure of the Receivership Entities, their assets,
 17 and the general status of the receivership proceeding; (c) communications
 18 with the Permanent Receiver regarding the scope and effect of the
 19 Receiver’s appointment and the other provisions of the Judgment; (d)
 20 extensive review and analysis of issues relating to settlement with various
 21 parties and obtaining Court approval of those settlements (e) further
 22 analysis of potential claims against the Receivership Estate; (f) assisting
 23 the Receiver with the preparation and filing of the Receiver’s Forensic
 24 Report and periodic Receiver’s Reports. Mulvaney Barry also advised the
 25 Receiver regarding issues relating to assets held by various Receivership
 26 Entities and litigation affecting those assets, as well as provided counsel
 27 with respect to issues as raised by the Receiver.

28 //

A summary of time expended related to Activity Code A follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	20.0	\$5,900.00
John H. Stephens	Of Counsel	\$295	74.8	\$22,066.00
Patrick L. Prindle	Senior	\$295	6.0	\$1,770.00
Toby S. Kovalivker	Associate	\$295	79.1	\$23,334.50
Gayle R. Curtis	Paralegal	\$100	2.7	\$270.00
TOTAL ACTIVITY A			182.6	\$53,340.50

B. Asset Investigation & Recovery

This category contains time expended assisting the Receiver identifying, analyzing, and recovering potential assets, including the evaluation of utilizing litigation and non-litigation procedures to recover the assets.

A summary of time expended related to Activity Code B follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	1.0	\$295.00
John H. Stephens	Of Counsel	\$295	3.8	\$1,121.00
Toby S. Kovalivker	Associate	\$295	68.7	\$20,266.50
TOTAL ACTIVITY B			73.5	\$21,682.50

C. Reporting

This category contains time incurred appearing at the hearing on the Receiver's Interim Fee Applications, assisting with the preparation and the filing of Receiver's Seventh Interim Application [Dkt. Number 317]. This category includes all time expended relative to reporting to the Court, as well as responding to objections filed by various parties to those reports.

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1 A summary of time expended related to Activity Code C follows:

2 Name	Title	Rate	Hours	Fees
3 Everett G. Barry, Jr.	Partner	\$295	3.9	\$1,150.50
4 John H. Stephens	Of Counsel	\$295	4.1	\$1,209.50
5 Patrick L. Prindle	Senior Associate	\$295	.8	\$236.00
6 Toby S. Kovalivker	Associate	\$295	5.8	\$1,711.00
7 Kelly A. Tran	Associate	\$295	.8	\$236.00
8 TOTAL ACTIVITY C			15.4	\$4,543.00

9 **D. Asset Sales**

10 This category contains time incurred with respect to disposing of
11 assets held by the Receivership Estate.

12 A summary of time expended related to Activity Code D follows:

13 Name	Title	Rate	Hours	Fees
14 Everett G. Barry, Jr.	Partner	\$ 295	2.9	\$855.50
15 John H. Stephens	Of Counsel	\$295	89.2	\$26,314.00
16 Stacy H. Rubin	Associate	\$295	.3	\$88.50
17 TOTAL ACTIVITY D			92.4	\$27,258.00

18 **E. Claims & Distributions**

19 This category contains time incurred formulating, gaining Court
20 Approval, and administering claims and claims procedures.

21 A summary of time expended related to Activity Code E follows:

22 Name	Title	Rate	Hours	Fees
23 Everett G. Barry, Jr.	Partner	\$295	1.5	\$442.50
24 John H. Stephens	Of Counsel	\$295	3.9	\$1,150.50
25 Toby Kovalivker	Associate	\$295	2.6	\$767.00
26 TOTAL ACTIVITY E			7.6	\$2,360.00

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F. Legal Matters & Pending Litigation

This category contains time assisting the Receiver with pending litigation involving the various Receivership Entities. During the period encompassed by Mulvaney Barry's Seventh Interim Application, six Receivership Entities were involved in active or threatened litigation. With respect to time expended during the period of this Seventh Interim Application, the following matter files reflect work performed relative to actively litigated matters:

- HEBCO-100 General Copeland Receivership
- HEBCO-130 Tri Tool, Inc. v Copeland, et al.
- HEBCO-131 Shelton v. Charles Copeland, et al.
- HEBCO-133 German American Capital Corp. v. Copeland, et al.
- HEBCO-135 CFI 1, 2, 3 - Notes Receivable
- HEBCO-141 Stauffer's Landscape, Inc.

A summary of time expended related to Activity Code F follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	4.1	\$1,209.50
Natalie D. Wilhelm	Partner	\$295	3.2	\$944.00
John H. Stephens	Of Counsel	\$295	5.3	\$1,563.50
Patrick L. Prindle	Sr. Associate	\$295	.5	\$147.50
Toby S. Kovalivker	Associate	\$295	20.1	\$5,929.50
Laura A. Brayton	Paralegal	\$100	.2	\$20.00
TOTAL ACTIVITY F			33.2	\$9,814.00

2. Matter Summary

The following is a summary of fees billed by each professional with respect to each matter:

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Matter No.	Professional										Fees	
	EGB	NDW	JHS	PLP	TSK	SHR	KAT	GRC	LAB	Total		
HEBCO-100												
Jul. '13	4.4		12.8	2.0	25.7					44.9	\$13,245.50	
Aug. '13	7.9		32.4	.5	51.4		.8	2.7		95.2	\$27,557.50	
Sep. '13	14.2	3.2	87.5		59.9	.3				165.1	\$48,704.50	
										305.2	\$89,507.50	
HEBCO-130												
Jul. '13	3.1	39.0		4.3	17.8					64.2	\$18,939.00	
Aug. '13		7.9		.5	1.0					9.4	\$2,773.00	
Sep. '13		.5								.5	\$147.50	
										74.1	\$21,859.50	
HEBCO-131												
Jul. '13												
Aug. '13		.4								.4	\$118.00	
Sep. '13												
										.4	\$118.00	
HEBCO-133												
Jul. '13		.2								.2	\$59.00	
Aug. '13		.4	.5							.9	\$265.50	
Sep. '13												
										1.1	\$324.50	
HEBCO-135												
Jul. '13	2.1				7.7					9.8	\$2,891.00	
Aug. '13	1.4				8.1					9.5	\$2,802.50	
Sep. '13					1.0					1.0	\$295.00	
										20.3	\$5,988.50	
HEBCO-141												
Jul. '13					.3					.3	\$88.50	
Aug. '13	.3				2.8				.2	3.3	\$934.50	
Sep. '13					.6					.6	\$177.00	
										4.2	\$1,200.00	

1 Prindle have been practicing approximately 40, 35, and 34 years,
2 respectively. Ms. Kovalivker has been practicing law for approximately 9
3 years. The Mulvaney Barry total hourly rate for those attorneys has been
4 significantly reduced to \$295. Additionally, Mulvaney Barry paralegals
5 performed certain work during the Third Quarter, all of which was billed at
6 the discounted hourly rate of \$100. The time expended and hourly rates
7 are very reasonable considering the skill and experience of the attorneys
8 and paralegals engaged in performing the above-described work.

9 **IV. CONCLUSION**

10 The skill and experience of Mulvaney Barry in complex litigation,
11 bankruptcies and receiverships, corporate and real estate transactions,
12 and banking and finance was of great value and allowed the firm to
13 efficiently represent the Receiver and the Receivership Entities. The
14 requested fees and costs are reasonable and should be approved. This
15 Seventh Interim Application has been submitted to the SEC in accordance
16 with the Commission's rules on the compensation of professionals for
17 receivers.

18 WHEREFORE, Mulvaney Barry respectfully requests an order, as
19 follows:

20 1. Applicant has incurred \$118,998.00 in fees and \$4,972.20 in
21 costs during the Application period. As in its previous fee applications,
22 Applicant requests approval of payment of 75% of the fees on an interim
23 basis in the amount of \$89,248.50 plus \$4,972.20 in costs, for a total of
24 \$94,220.70 from available unrestricted Receivership funds. This interim
25 award would result in the Court retaining jurisdiction over payment of the
26 balance of Applicant's fees of 25% for further order of the Court. Given
27 the discounted rates previously approved by the Court and the value of the

28 //

1 services rendered, Applicant believes that this interim payment of 75% of
2 Applicant's fees is warranted and appropriate; and

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

4 DATED: October 18, 2013

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

7 By: /s/ Patrick L. Prindle
8 Everett G. Barry, Jr.
9 John H. Stephens
10 Patrick L. Prindle
11 Attorneys for Permanent Receiver,
12 Thomas C. Hebrank

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HEBCO.125.504797.1

Exhibit A

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Mulvaney Barry

Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal I.D. #33-0874153
mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-100 EGB

RE: General - Copeland Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	89507.50	
COSTS ADVANCED:	4972.20	
CURRENT CHARGES:		94479.70

Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
 INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 2

07/01/13	JHS	Review email from Mr. Hebrank re Receiver's Status Report No. 6 (.1); review draft Report (.2); exchange emails re same (.1).	0.4	295.00	118.00	C
07/02/13	JHS	Review draft of Receiver's Report No. 6; prepare additions to report re legal services and litigation (1.0); review fee application and case files re same (.4); conference re addition to report for receivables (.2); review email exchange with Mr. Hebrank re same (.2).	2.1	295.00	619.50	C
07/02/13	TSK	Prepare section of the Receiver's Report #6 related to Notes Receivable Collection; correspondence to and from the Receiver re same; coordinate preparation and filing of Report.	2.2	295.00	649.00	C
07/02/13	PLP	Review Second Quarter 2013 time records.	0.8	295.00	236.00	C
07/02/13	EGB	Contact by Ziprick Firm re records authorization.	0.2	295.00	59.00	A
07/03/13	EGB	Assist re Receiver Report 6th; revise Report; emails with Receiver re same; follow up on e-filing.	1.1	295.00	324.50	C
07/03/13	TSK	Further analysis of Authorization for Release of Information related to CP12 (.2); telephone call to and conference with Attorney Bill Ziprick re proposed revisions to Authorization (.2); receipt and analysis of revised Authorization (.1); prepare correspondence to the the Receiver re same (.1).	0.6	295.00	177.00	A

Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
 INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 4

07/10/13	PLP	Preparation re Sixth Interim Fee Application (no charge)	0.0	0.00	0.00	C
07/11/13	TSK	Telephone conferences with the Receiver's office re production of documents in response to IRS Subpoena re W.W. Eure (.3); analyze documents from Receiver to be copied and produced (.8); analyze documents in our office to be copied and produced (1.2); coordinate copying and production (.4).	2.7	295.00	796.50	A
07/11/13	EGB	Analyze CP-18 Lender claim issues; prepare for and conference call with Receiver and Attorney Quinlan re proposed settlement.	0.9	295.00	265.50	D
07/11/13	PLP	Further preparation re Sixth Interim Fee Application; review and revise same (no charge).	0.0	0.00	0.00	C
07/11/13	JHS	Conference call with Mr. Hebrank and Attorney Quinlan, counsel for investors, re possible settlement with CP-18 lender and motion for distribution (.6); conference re motion (.2).	0.8	295.00	236.00	D
07/12/13	PLP	Follow up re Sixth Interim Fee Application (no charge).	0.0	0.00	0.00	C
07/12/13	EGB	Telephone conference with Receiver re pending hearings and Receiver's Fee Application.	0.3	295.00	88.50	C
07/12/13	TSK	Receipt and analysis of Proof of Claim filed by Tri-Tool; analyze necessity for review of additional Proofs of Claim.	0.3	295.00	88.50	E
07/12/13	JHS	Review email from Mr. Hebrank re accounting for reserve funds for CP-18 (.2); prepare summary of work on matters (1.2).	1.4	295.00	413.00	A

Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
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07/16/13	JHS	Review email from counsel for Tri-Tool re settlement, attorneys fees and claim amount (.2).	0.2	295.00	59.00	E
07/16/13	JHS	Prepare email to counsel for CP-18 investors re status of lender settlement (.2); review response re same; continue preparation of Notice and Motion for Approval of Settlement and Distribution of Funds (1.2).	1.4	295.00	413.00	A
07/16/13	TSK	Continue preparation of Motion to Approve Muraligopal Settlement and supporting documents (3.2).	3.2	295.00	944.00	B
07/17/13	TSK	Telephone call from and conference with IRS representative Miranda Taylor re IRS Subpoena for documents related to Werdna Eure (.3); analyze additional documents from the Receiver's office related to IRS Subpoena (.4).	0.7	295.00	206.50	A
07/17/13	JHS	Review email from counsel for CP-18's former lender re insurance reserve and capital reserve (.2); prepare email to Mr. Hebrank re same (.2); review loan history re same (.2).	0.6	295.00	177.00	B
07/17/13	TSK	Complete preparation of Motion for Order Approving Muraligopal Settlement and supporting documents (2.9).	2.9	295.00	855.50	B
07/17/13	EGB	Coordinate hearing dates.	0.3	295.00	88.50	A
07/19/13	TSK	Finalize and coordinate the filing and service of the Receiver's Motion for Approval of the Muraligopal Settlement; receipt and analysis of first payment from Muraligopal.	1.2	295.00	354.00	B

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07/19/13	PLP	Follow up re filing and serving motions to be heard on August 19.	1.2	295.00	354.00	A
07/23/13	TSK	Legal research re Status of Limitations for a claim under the Uniform Fraudulent Transfer Act.	2.3	295.00	678.50	E
07/24/13	TSK	Telephone call from and conference with IRS agent re additional documents responsive to subpoena; prepare data disk with documents from Copeland's hard drive.	1.7	295.00	501.50	A
07/24/13	JHS	Exchange emails with Mr. Hebrank re proofs of claim for CP-3 limited partners (.3); review Proofs of Claim (.5).	0.8	295.00	236.00	A
07/25/13	JHS	Exchange emails with Attorney Quinlan, counsel for CP-18 investors, re status of settlement with lender and distribution of CP-18 funds.	0.4	295.00	118.00	D
07/30/13	EGB	Telephone conference with Receiver; analyze Fee Request by Huron for Reproduction of Documents.	0.3	295.00	88.50	A
07/31/13	JHS	Review email from Attorney Quinlan, counsel for CP-18 investors, re settlements of lenders' claims (.2); prepare response re clarification of terms (.2); exchange emails with Attorney Quinlan re same (.5); prepare email to Mr. Hebrank re settlement and Motion for approval (.2).	1.1	295.00	324.50	A
07/31/13	EGB	CP18 settlement - Analyze proposed settlement.	0.3	295.00	88.50	B
08/01/13	JHS	Analyze settlement with CP-18's lender and Motion for Approval of Settlement.	0.2	295.00	59.00	A

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08/02/13	JHS	Review email from Mr. Hebrank re ability to destroy materials in storage (.1); exchange emails re same (.3); review court order re files to be destroyed (.3).	0.7	295.00	206.50	A
08/02/13	JHS	Prepare email re preparation of Settlement Agreement with CP-18 lender and Motion for Approval of Settlement (.2); review email from Attorney Quinlan re same (.1).	0.3	295.00	88.50	A
08/02/13	TSK	Analyze whether Receiver may destroy the documents in storage.	0.4	295.00	118.00	A
08/05/13	TSK	Analyze terms of settlement between CP18 and the lender on the property (.3); analyze Escrow Agreement and Agreement Regarding Receiver's Proposed Sale of Property (.4); prepare draft CP18 Settlement Agreement and Mutual Release (2.6); commence preparation of Motion to Approve CP18 Settlement Agreement (.5); analyze court docket re entry of Stipulation for Distribution of CP10 funds (.1).	3.9	295.00	1,150.50	A
08/05/13	EGB	CP-10 Settlement - Telephone conference with Attorney Edwards re Stipulation.	0.3	295.00	88.50	A
08/05/13	JHS	Conference re preparation of Settlement Agreement for Receiver and CP-18 Lender and review of escrow agreement (.4); prepare revisions to draft Settlement Agreement (.4); prepare email to lender's counsel and limited partners' counsel re same (.2) conference re Motion for Approval of settlement (.2).	1.2	295.00	354.00	A
08/06/13	JHS	Review emails re destruction of documents in storage (.2); conference re same (.1).	0.3	295.00	88.50	A

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08/06/13	JHS	Telephone call from Attorney Brubacher, counsel for CP-3 investor Dr. Bricker, re rejection of claim against CP-14/CP-18 (.2); review Notice from Court re filing deficiency (.2).	0.4	295.00	118.00	E
08/06/13	EGB	Follow up on Reply pleading; brief review of Reply.	0.3	295.00	88.50	A
08/06/13	TSK	Analyze issue of destruction of documents in storage (.2); telephone call to and conference with the Receiver re destruction of documents (.2); lengthy telephone call with IRS agent re destruction of documents (.4).	0.8	295.00	236.00	A
08/07/13	TSK	Continue preparation of Motion for Approval of CP18 Settlement Agreement and related documents (2.6); receipt and analysis of proposed revisions to CP18 Settlement Agreement from Attorney Phillip Wang (.3).	2.9	295.00	855.50	A
08/07/13	EGB	CP-10 Settlement - Review filed Stipulation and Order re remaining funds held by Receiver.	0.2	295.00	59.00	A
08/07/13	EGB	Analyze CP-18 claim settlement and distribution Motion.	0.3	295.00	88.50	A
08/07/13	EGB	Analyze request from SEC re Receiver's Forensic Report #3.	0.1	295.00	29.50	C
08/07/13	JHS	Review email from CP-18's lender re settlement (.2); review Notice from Court re Stipulation for Disbursement of CP-10 Funds (.2).	0.4	295.00	118.00	A
08/08/13	JHS	Review Order from Court re approval of CP-10 distribution (.1); conference re delay pending possible appeal (.3).	0.4	295.00	118.00	A

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08/08/13	JHS	Prepare revisions to redraft of Settlement Agreement with CP-18 lender (.3); email to counsel re same (.2).	0.5	295.00	147.50	A
08/08/13	JHS	Prepare revisions to Motion for Approval of CP-18 agreement, Memorandum of Points and Authorities in Support of Motion, and Hebrank's Declaration.	0.8	295.00	236.00	A
08/08/13	JHS	Exchange emails re revisions to Forensic Accounting Report No. 3 re Copeland Real Estate, Inc.	0.4	295.00	118.00	C
08/08/13	EGB	CP-10 - Review entered of Order; emails with Receiver re distribution.	0.8	295.00	236.00	A
08/08/13	EGB	CP-10 - Emails with Attorney Davidson re Flagstar distribution.	0.3	295.00	88.50	E
08/08/13	EGB	Email from SEC re revision to Receiver's Forensic Report #3; emails re DBA.	0.3	295.00	88.50	C
08/08/13	TSK	Complete preparation of Motion for Approval of CP18 Settlement Agreement and related pleadings (3.1); prepare correspondence to Attorney Quinlan and Attorney Wang attaching further revised CP18 Settlement Agreement (.2); commence preparation of Motion for Order Approving Nizzia Settlement (1.2).	4.5	295.00	1,327.50	A
08/09/13	TSK	Correspondence to and from Attorney Phillip Wang and the Receiver re circulating final CP18 Settlement Agreement for execution (.6); continue preparation of Motion for Approval of Nizzia Settlement and related pleadings (2.3); analyze proposed CP18 distribution schedule provided by the Receiver (.2).	3.1	295.00	914.50	A

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08/09/13	JHS	Review email from counsel for CP-18's lender re approved revisions to Settlement Agreement (.1); exchange emails re circulation of final agreement (.3); conference re further revisions (.2); prepare further revisions (.2); exchange emails re lender's resistance (.3).	1.1	295.00	324.50	A
08/09/13	JHS	Exchange emails with Mr. Hebrank re Motion for Distribution of CP-18 funds and revised distribution schedule (.4); exchange emails with Mr. Hebrank re need to address claims in motion (.4); exchange emails with escrow agent re accrued interest on escrow account (.4); exchange emails with Mr. Hebrank re timing of motion (.2); exchange emails with Mr. Hebrank re costs incurred (.2).	1.6	295.00	472.00	A
08/09/13	EGB	CP-18 Lender Distribution - Analyze final revisions to Settlement Agreement; final revisions and emails re same.	0.5	295.00	147.50	A
08/09/13	EGB	Review CP-18 Partnership Distributions; emails with Receiver re same; analyze set-offs.	0.8	295.00	236.00	A
08/12/13	TSK	Commence preparation of Motion for Order: (1) Approving Distribution of CP18 Assets; and (2) Authorizing Termination and Cancellation of CP18 as an Entity.	0.8	295.00	236.00	A
08/12/13	EGB	Analyze settlement and distribution motions; emails with Receiver.	0.5	295.00	147.50	A
08/12/13	JHS	Review final revised Settlement Agreement with CP-18 lender (.2); review email exchange with receiver re same and execution (.2); review email exchange with lender's counsel re same (.2).	0.6	295.00	177.00	A

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08/12/13	JHS	Review email from Mr. Hebrank re preparation of motion for approval of distribution to CP-18 creditors/investors.	0.2	295.00	59.00	A
08/12/13	TSK	Revise, edit and finalize CP18 Settlement Agreement and send to the Receiver for execution.	0.6	295.00	177.00	A
08/13/13	JHS	Exchange emails with CP-18 escrow officer re balance in account and settlement (.4); prepare email to Mr. Hebrank re same (.2) review revised draft of Hebrank's Declaration in Support of Motion to Approve Settlement (.2); conference with Mr. Hebrank's re preparation of Motion to Approve CP-18 distribution (.3); telephone call to Mr. Hebrank re costs/fees to include in distribution schedule (.2); exchange emails with Mr. Hebrank re Attorney Quinlan's position and D. Ross claim.	1.9	295.00	560.50	A
08/13/13	EGB	Telephone conference with Receiver re tax return preparation and accountant's fees, CP-2 and CP-17 files.	0.7	295.00	206.50	C
08/13/13	EGB	CP-18 - Analyze holdbacks and distributions re offsetting claims; review revised distribution accounting; telephone conference with Receiver re same.	1.0	295.00	295.00	A
08/13/13	TSK	Analyze timing of Motions for Approval of CP18 Settlement Agreement and Distribution of CP18 Assets (.2); prepare correspondence to the Receiver attaching Declaration in Support of Motion for Approval of CP18 Settlement Agreement (.1); complete preparation of Motion for Approval of Nizzia Short Sale Agreement (2.4); receipt and analysis of revised Distribution Schedule for CP18 Assets (.3).	3.0	295.00	885.00	A

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08/13/13	JHS	Review Hebrank's fee application and conference re service (.2).	0.2	295.00	59.00	C
08/13/13	TSK	Prepare correspondence to Receiver following up re status of Fee Application and Forensic Report (.1); receipt and preparation for filing of Receiver's Seventh Interim Application for Approval and Payment of Fees (.5).	0.6	295.00	177.00	C
08/14/13	TSK	Receive, analyze and coordinate filing of Receiver's Forensic Report (.5); analyze necessary documents to be prepared and filed with the Receiver's Seventh Interim Fee Application (.3).	0.8	295.00	236.00	C
08/14/13	TSK	Correspondence to and from Attorney Phillip Wang re status of his client's execution of the CP18 Settlement Agreement; receipt and analysis of executed Agreement (.2); correspondence to and from the Receiver re Declaration in Support of Nizzia Settlement (.2); continue preparation of Motion for Order: (1) Approving Distribution of CP18 Assets; and (2) Authorizing Termination and Cancellation of CP18 as an Entity (6.3).	6.7	295.00	1,976.50	A
08/14/13	KAT	Review and analyze Receiver's Seventh Fee Application; draft Notice of Hearing, Notice of Lodgment, Certification and Proposed Order Approving Seventh Fee Application.	0.8	295.00	236.00	C
08/14/13	JHS	Exchange emails (4) with Attorney Quinlan re Motion for Distribution of CP-18 funds and adjustments to his client's shares.	0.4	295.00	118.00	E
08/14/13	JHS	Review draft of Receiver's Forensic Report No. 3 (.3); conference re filing and service (.2).	0.5	295.00	147.50	C

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08/14/13	JHS	Review email from CP-18 lender re execution of Settlement Agreement (.2); review email exchange re Motion for Approval and review redraft of motion (.4).	0.6	295.00	177.00	A
08/14/13	JHS	Prepare email to Attorney Quinlan as counsel for Dr. Ross re claim against CP-18 (.2); review claim rejection letter to Dr. Ross (.2); exchange emails with Mr. Hebrank re same (.3).	0.7	295.00	206.50	E
08/14/13	JHS	Review email from Mr. Hebrank re adjustments to CP-18 distributions for limited partner obligations and review revised distribution schedule (.2); conference re additional revisions (.2).	0.4	295.00	118.00	E
08/15/13	JHS	Prepare revisions to motion for approval of distribution to CP-18 investors, Mr. Hebrank's Declaration, Memorandum of Points and Authorities and proposed order (1.0); conference re same and revision to distribution schedule (.3); review email from Mr. Hebrank re estimated CP-18 tax obligation (.2); conference re same (.2).	1.7	295.00	501.50	A
08/15/13	JHS	Review email from Mr. Hebrank re distribution of CP-10 funds (.2); review Stipulation re same and conference (.2); exchange email with counsel for CP-10 investors re same (.3); exchange email with counsel for Flagstar re distribution (.2).	0.9	295.00	265.50	A
08/15/13	TSK	Continue preparation of Motion for Order: (1) Approving Distribution of CP18 Assets; and (2) Authorizing Termination and Cancellation of CP18 as an Entity (2.6); correspondence to and from the Receiver re to whom the CP10 funds should be sent, telephone conference with the	3.2	295.00	944.00	A

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Receiver re same (.3); correspondence to and from Attorney Frank Quinlan re fees to include in Motion (.3).

08/15/13	GRC	Review invoices re CP-18 settlement-related attorneys' fees.	2.7	100.00	270.00	A
08/16/13	TSK	Revise, edit and finalize Motion for Order: (1) Approving Distribution of Assets to CP18; and (2) Authorizing Cancellation and Termination of CP18 (2.3); coordinate filing and service of Motion to Approve Nizzia Settlement, Receiver's Fee Application, Motion to Approve Distribution and Authorize Termination, and Motion to Approve CP18 Settlement (1.9).	4.2	295.00	1,239.00	A
08/16/13	JHS	Review email from Mr. Hebrank re distribution of CP-10 funds; review email from counsel for CP-10 investors re same.	0.2	295.00	59.00	A
08/16/13	JHS	Review email from Attorney Quinlan, counsel for certain CP-18 investors, re adjustments/set offs for obligations to other receivership entities (.3); conference re same and distribution schedule (.3); review revised draft of distribution schedule and make further revisions (.4); review email from Mr. Hebrank (3) re hold back for tax return preparation and tax obligations (.4); telephone call from Mr. Hebrank re same (.2) conference re tax issue revisions to distribution schedules (.3); review email from Mr. Hebrank re changes to declaration in support of motion (.2); telephone call to Attorney Quinlan re set off for CP-18 investor/clients (.3); conference re same (.1); review email from Attorney Quinlan re additional investors with set offs (.2); coordinate filing and service of motion for	3.2	295.00	944.00	A

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distribution of CP-18 funds (.5).

08/19/13	JHS	Review Mulvaney Barry fee application in preparation for hearing on application for fees (.3); attend hearing on application for fees (.3).	0.0	0.00	NO CHARGE	C
08/19/13	JHS	Review motion for approval of Dr. Muraligopal settlement (.2); attend hearing (.3).	0.5	295.00	147.50	B
08/20/13	JHS	Review email from counsel for Flagstar re distribution of CP-10 funds.	0.2	295.00	59.00	E
08/20/13	JHS	Prepare email to Mr. Hebrank re proposed settlement with former CP-3 investors in CP-18 and calculations of interests (.3); review email from Mr. Hebrank re same (.2).	0.5	295.00	147.50	B
08/20/13	JHS	Review and revise proposed order granting Mulvaney Barry's fee application.	0.0	0.00	NO CHARGE	C
08/21/13	JHS	Review Notice from Court re Minute Order on motion to approve settlement with Dr. Muraligopal; exchange emails re status of proposed order (.4).	0.4	295.00	118.00	A
08/21/13	JHS	Exchange emails with counsel for Flagstar re payment to CP-10 investors.	0.4	295.00	118.00	E
08/21/13	TSK	Analyze court's minute order re submission of Proposed Orders.	0.3	295.00	88.50	A
08/22/13	JHS	Review Notice from Court re Order approving Mulvaney Barry's fee application (.1); exchange emails with Hebrank re same (.2).	0.0	0.00	NO CHARGE	C

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08/23/13	JHS	Review email from Attorney Ziprick re CP-18 distributions (.2); analyze letter from Attorney Ziprick re CP-3 investment in CP-18 and CP-3 loan from Pacific Western Bank; (.4); prepare email to Mr. Hebrank re same and follow-ups (.2); prepare email to Attorney Quinlan re effect of CP-3 investors demand on his CP-18 investors (.2); prepare email to Attorney Ziprick responding to letter and requesting further information (.3); telephone call from Attorney Brubacher re objections by clients Bricker and Franklin (.4); telephone call from Attorney Quinlan re possible solutions (.3); review email from Attorney Ziprick re opposition to CP-18 motion to distribute funds (.2).	2.2	295.00	649.00	B
08/23/13	EGB	CP-18 Distribution - Analyze emails re claims to funds.	0.3	295.00	88.50	E
08/23/13	TSK	Receipt and analysis of correspondence from Attorney Bill Ziprick re concerns regarding proposed CP18 distribution (.5); coordinate submission of Proposed Order Approving Muraligopal Settlement (.2).	0.7	295.00	206.50	A
08/26/13	TSK	In depth analysis of correspondence from Attorney Bill Ziprick re arguments in opposition to proposed CP18 distribution (1.2); receipt and analysis of Order Granting Motion to Approve Muraligopal Settlement (.1).	1.3	295.00	383.50	A
08/26/13	JHS	Review Notice from Court re issuance of Order approving settlement with Dr. Muraligopal (.1); conference re issues raised by CP-18 investors in opposition to motion to distribute funds (.3); review Notice from Court re oppositions and supporting documents filed by CP-18	0.7	295.00	206.50	A

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investors and CP-3 investors (.3).

08/26/13	EGB	Analyze Opposition by CP-3 investors and Bricker.	0.6	295.00	177.00	A
08/27/13	EGB	CP-18 Distribution Motion - Analyze Oppositions, continued Motion date.	0.6	295.00	177.00	D
08/27/13	JHS	Conference call with Mr. Hebrank re possible continuance of motion to distribute CP-18 funds, communications with Mr. Copeland, oppositions to motions and further investigation (.4); exchange emails with Attorney Quinlan, counsel for CP-18 investors, re oppositions and continuance (.3); conference re same (.2); conference re issues to address in replies (.2).	1.1	295.00	324.50	A
08/27/13	TSK	Receipt and analysis of Oppositions to CP18 Distribution Motion filed by Tri-Tool, Neal Bricker and certain CP18 investors; prepare for and participate in telephone conference with Receiver re same; commence outline of legal arguments in Oppositions; commence legal research re Replies.	4.7	295.00	1,386.50	A
08/28/13	TSK	Analyze appropriate procedure and strategy to continue hearing on CP18 Distribution Motion (.4); telephone conferences with Attorney Brubacher and Attorney Peterson re stipulating to continue hearing (.5); analyze procedure for submission of Ex Parte Applications in Judge Real's department (.3); prepare Ex Parte Application to continue hearing (2.8); prepare notification to counsel re Ex Parte Application (.3); receipt and analysis of correspondence from Attorneys Ziprick, Brubacher and Quinlan re Ex Parte Application (.4); prepare responses	5.5	295.00	1,622.50	A

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(.8).

08/28/13 JHS	Exchange emails with Attorney Quinlan, counsel for Certain CP-18 investors, re continuance of motion to distribute CP-18 funds (.4); conference re preparation of ex parte application to continue hearing (.3); prepare revisions to ex parte application, declaration and proposed order (.5); review email exchange with Attorney Brubacher, counsel for Bricker, re opposition to ex parte application (.4); review email exchange with Attorney Ziprick re same (.4); review email from Attorney Quinlan re same (.2); prepare email to Attorneys Ziprick, Peterson and Brubacher re same (.3).	2.5	295.00	737.50	A
08/28/13 EGB	CP-18 Distribution Motion - Analyze responses by opposing parties to continuance.	0.3	295.00	88.50	A
08/29/13 JHS	Review email from Attorney Ziprick re continuance of hearing on motion to distribute CP-18 funds and meet and confer to address issues (.3); prepare email to Attorneys Ziprick, Peterson and Brubacher re same (.3); exchange emails with Attorney Quinlan re same (.3); review email re same (.2); exchange emails with Attorney Quinlan re settlement meeting (.3); exchange emails with Attorney Brubacher re meet and confer and review files re same (.5); review email from Mr. Hebrank re investigation of CP-3 distributions (.2); review email from L. Ryan re same and balance sheets (.3).	2.4	295.00	708.00	A

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08/29/13	TSK	Receipt and analysis of Neal Bricker's Opposition to Ex Parte Application to Continue Hearing on CP18 Distribution (.5); receipt and analysis of Tri-Tool's Opposition to Ex Parte Parte Application (.4); telephone call to and conference with Lisa Ryan re CP3 transfers to CP18 (.3); receipt and analysis of correspondence from Lisa Ryan re same (.2).	1.4	295.00	413.00	A
08/30/13	TSK	Receipt and analysis of Opposition to Ex Parte Application for Order Continuing Hearing filed by Janet Idhe and others (.4); receipt and analysis of Order Granting Ex Parte Application with an allowance for surreplies (.4); receipt and analysis of correspondence from Lisa Ryan attaching documentation relating to the transfer of funds from CP3 to CP18 (.4); prepare for and participate in conference with the Receiver and Lisa Ryan re classification of transfers from CP3 to CP18 in Copeland's accounting records (.8).	2.0	295.00	590.00	A
08/30/13	JHS	Review Order from Court granting application to continue motion to distribute CP-18 funds (.2); review email from Attorney Ziprick re settlement discussions (.2); exchange email with Attorney Quinlan re same (.4); review email from Mr. Hebrank re further analysis of CP-3 investors' oppositions to motion to distribute CP-18 funds (.4); meeting with Mr. Hebrank and conference call with Lisa Ryan re same (.5).	1.7	295.00	501.50	A
09/03/13	JHS	Exchange emails with counsel for Flagstar re receipt of CP10 check and wire transfer.	0.2	295.00	59.00	D

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09/03/13 JHS	Analyze Opposition to Motion to Distribute CP18 funds filed by Bricker (.7); review exhibits and Request for Judicial Notice (.4) analyze opposition to motion by Tri Tool.	1.4	295.00	413.00	D
09/04/13 JHS	Analyze Opposition by CP3 investors to CP18 Motion to Distribute Funds and supporting declarations and exhibits (1.6); analyze court documents cited in opposition (.5); analyze opposition by Tri-Tool to Motion to Distribute and supporting declarations and exhibits (1.4); review CP18 and CP3 balance sheets provided by Receiver (.4); exchange email with Attorney Quinlan, counsel for certain CP3 investors, re possible settlement conference (.3) begin preparation of Reply to CP3 investors' oppositions (.4).	4.6	295.00	1,357.00	D
09/04/13 TSK	Analyze Oppositions filed by Tri-Tool, Dr. Neal Bricker, M.D. and several objecting limited partners.	1.6	295.00	472.00	B
09/05/13 JHS	Exchange emails with Attorney Quinlan, counsel for CP 18 investors re settlement conference call (.3); exchange email with Receiver's office re reconciliation of tax returns and balance sheets (.6); review files re meetings and communications with CP3/CP18 investors (1.0); continue preparation of Reply to Opposition by CP3/CP18 investors and review of supporting evidence (1.7).	3.6	295.00	1,062.00	D
09/06/13 JHS	Exchange emails (6) with Ms. Ryan at Receiver's office re reconciliation of CP3/CP18 limited partners' interests and distribution amounts (.6); Review email from Ms. Ryan re Quick Books report for CP18 with CP3 transfers and report on CP18 investments (.3); analyze reports (.5);	3.9	295.00	1,150.50	D

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Conference with Ms. Ryan re exhibitsof replies to oppositions to motion to distribute CP18 assets (1.); exchange emails (5) with counsel for CP18 partners, CP3 partners and Tri Tool re conference call to discuss settlement (.7).

09/06/13	EGB	Email from IRS re subpoena expenses.	0.1	295.00	29.50	A
09/09/13	JHS	Exchange emails with Attorney Quinlan, counsel for certain CP18 investors re settlement conference call and Tri Tool's statute of limitations problem (.4); prepare emails to Messrs. Ziprick, Quinlan, Brubacher and Peterson re proposed settlement conference call (.3); Review email (4) from counsel re same (.4); Exchange emails with counsel for Tri Tool re possible mediation (.5); exchange emails with Attorney Quinlan re mediation (.3); review Quick Report on CP3 investors transfer to CP18 (.5); prepare emails to Attorney Quinlan re same and CRI debt owed by CP18 (.7); continue preparation of Mr. Hebrank's declaration in reply to opposition by CP3 partners to motion to distribute CP18 assets (1.5); exchange emails (5) with Receiver's office re additional information needed for reply (.4).	4.5	295.00	1,327.50	D
09/10/13	JHS	Continue preparation of Mr. Hebrank's declaration in reply to opposition to motion to distribute CP18 assets (1.8); meeting with Ms. Ryan (Receiver's office) re tracking capital and contributions to CP3 and CP18 (.8); Review email from Ms. Ryan re Quick Books for CP3 and review report (.3); Review email from Ms. Ryan re Investor Summary and analyze summary (.5).	3.4	295.00	1,003.00	D

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09/10/13	TSK	Receipt and analysis of correspondence from the IRS re processing invoice for payment related to Eure Subpoena (.2); coordinate, prepare for and participate in meeting with Lisa Ryan re details of CP18 Distribution (1.8).	2.0	295.00	590.00	B
09/10/13	EGB	CP-18 Distribution Motion - Analyze response to Objections.	0.4	295.00	118.00	E
09/11/13	EGB	Email from Receiver re Lavine Lofgren Fee Application; review Application.	0.4	295.00	118.00	C
09/11/13	EGB	CP-18 - Analyze Idhe distribution retention issues.	0.5	295.00	147.50	E
09/11/13	TSK	Legal research re a creditor's setoff rights, including rights against retirement accounts (2.7); commence preparation of argument in response to Idhe's claim that a setoff is not supported (1.4).	4.1	295.00	1,209.50	E
09/11/13	JHS	Conference call with counsel for Tri Tool re possible settlement of opposition to motion to distribute CP18 assets and Tri Tool case (1.4); exchange emails with Ms. Ryan (Receiver's office) re updated Investor Summary (.3); review revised Investor Summary (.3); exchange emails with Ms. Ryan re Dr. Ross' claims (.3); prepare emails to Ms. Ryan re Quick Report for CP3 bank balance (.2); continue preparation of Mr. Hebrank's declaration in reply to opposition to motion to distribute CP18 assets (1.6).	4.4	295.00	1,298.00	D

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09/12/13	JHS	Exchange emails with Attorney Ziprick, counsel for CP18 objecting partners re Dr. Ross' claim (.3); review claim (.2); prepare email to Ms. Ryan (Receiver's office) re CP18 Capital Account backup documents (.2); conf call with Attorney Ziprick re possible settlement approach and claims resolutions (1.2); continue preparation of Mr. Hebrank's declaration in reply to oppositions to motion to distribute CP18 assets (.7); begin preparation of John H. Stephens' declaration in reply to oppositions (.8).	3.6	295.00	1,062.00	D
09/12/13	TSK	Analyze Second Interim Fee Application for Payment of Fees and Costs to the Receiver's Tax Accountants; analyze previous Fee Application filed by Tax Accountants; analyze Order Appointing Tax Accountants and limiting total fees; telephone conference with Scott Jablow re details of initial filing, etc.(3.2); legal research under the Corporations Code re setoff of a partner's interest in partnership distributions (1.8).	5.0	295.00	1,475.00	B
09/12/13	EGB	Analyze Lavine Lofgren invoice; analyze requested fees.	0.3	295.00	88.50	C
09/12/13	EGB	Prepare for 9-16-13 hearing; emails re appearance by Receiver.	0.6	295.00	177.00	A
09/13/13	EGB	Prepare for hearings; review Motions.	1.2	295.00	354.00	A
09/13/13	EGB	CP-18 - Analyze potential settlement of objections.	0.7	295.00	206.50	B
09/13/13	EGB	Review and prepare for Lavine Lofgren Fee Application.	0.5	295.00	147.50	C

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09/13/13	TSK	Further analysis of Second Interim Fee Application of the Receiver's tax accountants; telephone conference with and correspondence to Scott Jablow re same.	1.2	295.00	354.00	B
09/13/13	JHS	Exchange emails with B. Bolles (title officer) re balance and return in CP18 sale escrow (.4); conference re issues for hearing on escrow distribution (.3).	0.7	295.00	206.50	D
09/13/13	JHS	Exchange emails with Attorney Ziprick re Dr. Ross claim and settlement proposals (.3); exchange emails with Attorney Quinlan re settlement proposals from CP18 objectors (.3); telephone call from Attorney Quinlan re same and proposal from non-opposing CP18 partners (.5); exchange emails with Ms. RYan (Receiver's office) re CP18 bank account detail (.4); exchange emails with Ms. RYan re revised Inventory Summary (.4); review revised Investor Summary (.2); conf re issues raised by CP18 objecting partners (.5); continue preparation of John H. Stephens' declaration in reply to opposition to motion to distribute CP18 assets (.8); continue preparation of reply memorandum of points and authorities (.3).	3.4	295.00	1,003.00	D
09/14/13	JHS	Exchange emails with counsel for CP18 partners objecting to motion to distribute CP18 assets re Dr. Ross' claim and Dr. Ihde's debts (.4); prepare email to staff re retrieval of Tri Tool pleadings (.2); continue preparation of memorandum of points and authorities in reply to CP18 partners' opposition to motion to distribute CP18 assets (1.4).	2.0	295.00	590.00	D

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09/16/13	JHS	Exchange emails with Attorney Ziprick re financial information needed from Dr. Ihde and Dr. Ross' claim status (.4); Conference with re scheduling of CP18 settlement with bank motion (.1); exchange emails (4) with with Attorney Peterson re status of interest reserve for CP18 (.6); exchange emails with Ms. Ryan re same and review account (.5); exchange emails re CP18 partnership agreement (.3); continue preparation of reply memorandum of points and authorities to Ziprick opposition to motion to distribute CP18 assets (2.8).	4.7	295.00	1,386.50	D
09/16/13	TSK	Commence preparation of Reply to Opposing Limited Partners' Opposition to the Receiver's Motion for Distribution of CP18's assets - prepare response to Idhe and Ross arguments.	4.7	295.00	1,386.50	B
09/16/13	EGB	Prepare for and court appearance for three Motion hearings (1/2 travel 4.0 hr - train cancellation).	5.5	295.00	1,622.50	A
09/17/13	EGB	Follow up on continued hearings, review Minute Order.	0.3	295.00	88.50	A
09/17/13	EGB	CP-18 - Analyze content of Replies.	0.8	295.00	236.00	D
09/17/13	NDW	Assess issues re Bricker Opposition to Receiver's Distribution Motion and research supporting case law for Reply, prepare outline of arguments.	3.2	295.00	944.00	F
09/17/13	TSK	Commence preparation of Replies to Tri Tool's and Neal Bricker M.D.'s Oppositions to the Receiver's Motion to Distribute CP18's Assets.	4.8	295.00	1,416.00	B

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09/17/13 JHS	Exchange emails with Attorney Ziprick, counsel for CP18 partners opposing motion to distribute CP18 assets re Dr. Ihde and legal issue (.4); prepare email to Receiver re same (.2); exchange emails with Attorney Peterson, counsel for Tri Tool re application of CP18 reserve fund to loan balance (.5); exchange emails with Ms. Ryan (Receiver's office) re calculation of general partner's interest from CP3 property sale (.3); continue preparation of MPA in reply to Zirprick opposition to motion to distribute CP18 assets (3.8); meeting re preparation of replies to additional oppositions (.4).	5.6	295.00	1,652.00	D
09/17/13 TSK	Prepare Amendment to Agreement Regarding Release of Collateral; correspondence to and from the seller's agent re same.	1.5	295.00	442.50	B
09/18/13 JHS	Exchange emails (3) with counsel for CP18 investors opposing distribution re Dr. Ihde and settlement (.5); exchange emails with Ms. Ryan re source of earnest money for CP18 property purchase and review notes receivable accounting (.8); exchange emails (3) with Ms. Ryan re calculation of general partners' distribution from CP3 property sale (.5); exchange emails with counsel for Tri Tool re application of reserve fund to CP3 loan (.6); prepare revisions to Mr. Hebrank's declaration in reply to Attorney Ziprick's opposition to motion to distribute CP18 assets (1.2); continue preparation of reply to opposition to motion to distribute CP18 assets (1.0).	4.6	295.00	1,357.00	D
09/18/13 TSK	Continue preparation of Reply to Neal Bricker, M.D.'s Opposition to CP18 Distribution Motion.	6.5	295.00	1,917.50	B

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09/19/13	TSK	Continue preparation of Replies to Tri Tool's Opposition and Neal Bricker, M.D.'s Opposition to the Receiver's Motion for Distribution of CP18's assets.	4.7	295.00	1,386.50	B
09/19/13	JHS	Review Notice from Court re corrected minutes of order continuing hearings (.2); prepare revisions to John H. Stephens' declaration in reply to opposition to motion to distribute CP18 assets (.6); continue preparation of memorandum of points and authorities in reply to opposition by Ziprick (opposing partners) to motion to distribute CP18 assets (4.8).	5.6	295.00	1,652.00	D
09/20/13	JHS	Exchange emails with Ms. Ryan re CP3 receivable transfer to CRI (.4); telephone call from Ms. Ryan re same (.3); review CP3 notebook entry re land included in property (.3); exchange emails re Attorney Ziprick's review of documents (.5); conf re preparation of reply to Brubacher (Bricker's) to motion to distribute CP18 assets (.3); continue preparation of memorandum of points and authorities in reply to opposition by Attorney Ziprick to motion to distribute CP18 assets (2.0).	3.8	295.00	1,121.00	D
09/20/13	SHR	Research statute of limitations re IRS audits.	0.3	295.00	88.50	D
09/20/13	TSK	Complete drafts of Replies to Tri Tool's Opposition and Neal Bricker, M.D.'s Opposition to the Receiver's Motion for Distribution of CP18's assets.	6.3	295.00	1,858.50	B
09/21/13	JHS	Continue preparation of memorandum of points and authorities in reply to opposition to motion to distribute CP18 assets (3.0); prepare revisions revisions and additions to Mr. Hebrank's dec. (.7).	3.7	295.00	1,091.50	D

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09/22/13	JHS	Exchange emails with Attorney Ziprick re possible Ihde settlement and status of Tri Tool negotiations (.4); continue preparation of MPA in reply to opposition by certain limited partners to motion to distribute CP18 assets (1.8)	2.2 295.00	649.00	D
09/23/13	EGB	CP-18 - analyze settlement offer from Attorney Ziprick.	0.3 295.00	88.50	D
09/23/13	JHS	Telephone call from Mr. Hebrank's re review of declaration in reply to opposition to motion to distribute CP18 assets (.4); telephone call from Ms. Ryan re conversation with Mr. Copeland re same (.3); review email from Ms. Ryan re same and documents to support analysis (.4); conference re CP3 documents that support analysis of CRI transfer (.4); continue preparation of memorandum of points and authorities in reply to Ziprick opposition to motion (.7); prepare revisions to memorandum of points and authorities in reply to Bricker opposition (.5); prepare revisions to Mr. Hebrank's declaration (.5); continue preparation of John H. Stephens' declaration in reply to oppositions (1.8).	6.7 295.00	1,976.50	D
09/23/13	TSK	Analyze CP3 documents to determine accounting details related to note payable to CRI (1.4); commence revisions to Replies (2.4); conferences with Ms. Ryan re accounting details related to CP3 and CRI (.4); analyze documents provided by Ms. Ryan (.4); prepare Declaration of Ms. Ryan (1.3).	5.9 295.00	1,740.50	B

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09/24/13 TSK	Legal research re whether a lien creditor can avoid an unperfected security interest where there is sufficient funds to pay all creditors but insufficient funds to pay equity investors (1.5); revise, edit and finalize Replies to Tri Tool's and Neal Bricker, M.D.'s Oppositions to the Receiver's Motion to Distribute CP18's assets (3.9); coordinate filing of Replies (.7).	6.1 295.00	1,799.50	B
09/24/13 EGB	Follow up on Charles Copeland Bankruptcy filing	0.3 295.00	88.50	A
09/24/13 JHS	Exchange emails re C. Copeland's bankruptcy petition.	0.3 295.00	88.50	A
09/24/13 JHS	Telephone call from Receiver's office re revisions to Mr. Hebrank's declaration in reply to opposition to Motion to Distribute CP18 Assets (.3); telephone call from Ms. Ryan re information needed from C. Copeland and revisions to Ryan reply (.4); review files re exhibits for Ryan declaration (.4); continue preparation of revisions to Mr. Hebrank's declaration and identify exhibits (1.3); continue preparation of revisions to John H. Stephens' declaration and identify exhibits (.6); prepare revisions Ryan declaration (.5); prepare revisions to MPA in reply to opposition by opposing partners to motion to distribute CP18 assets (2.0); exchange emails with counsel for investor Ihde re settlement status (.3); exchange emails with counsel for opposition partners re possible Tri Tool settlement (.4).	6.2 295.00	1,829.00	D

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09/25/13	JHS	Review Replies to Oppositions to Motion to Distribute CP18 assets filed with Court re possible errors (.6); review email from Ms. Ryan re additional information from C. Copeland re CRI note payable by CP3 and transfer to CP18 (.4); prepare response re same and confirmation of Ms. Ryan Declaration (.3); exchange emails with Attorney Kovalivker re Ihde asset search.	1.6	295.00	472.00	D
09/25/13	TSK	Analyze recent filings; telephone call to the court clerk re same; commence asset search on Janet Ihde; analyze correspondence from Ms. Ryan re Copeland's response re CRI's ownership interest in CP18 property.	1.7	295.00	501.50	B
09/26/13	EGB	Analyze Charles Copeland Bankruptcy; telephone conference with Receiver re same and upcoming hearings.	0.8	295.00	236.00	A
09/26/13	TSK	Complete asset search on Janet Ihde.	1.6	295.00	472.00	B
09/30/13	EGB	Email from Receiver re Charles Copeland Chapter 7 Bankruptcy; review and analyze Charles Copeland Bankruptcy Schedules; review and finalize ECF Bankruptcy Request for Notice;	1.2	295.00	354.00	A
09/30/13	EGB	Telephone conference with Attorney Lisa Torres re Charles Copeland Bankruptcy.	0.3	295.00	88.50	A
09/30/13	JHS	Travel to and from Los Angeles District Court for hearings. (Actual time: 7.0)	3.5	295.00	1,032.50	D
09/30/13	TSK	Research re status of Inland Empire Nulite, Inc. and The Copeland Group; prepare Memorandum re same.	2.2	295.00	649.00	B

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09/30/13	JHS	Review and prepare outlines for hearings on Motion for Approval of Settlement with CP18 Lender, Receiver's Fee Application and Motion for Approval of Nizzia Settlement.	1.2	295.00	354.00	D
09/30/13	JHS	Attend hearings on motions.	0.6	295.00	177.00	D
09/30/13	JHS	Review Order granting motions and fee application; prepare email re same.	0.2	295.00	59.00	D
09/30/13	JHS	Conference with Mr. Hebrank re possible settlement with Dr. Ihde (.3); conference with Mr. Hebrank re possible settlement with Dr. Rose (.3); conference with Mr. Hebrank re remaining claims and distributions (.4); conference with Mr. Hebrank re Copeland bankruptcy (.3).	1.3	295.00	383.50	D

ATTORNEYS FEES: 89507.50

-----TIME AND FEE SUMMARY-----					
-----TIMEKEEPER-----		RATE	HOURS		FEEES
E BARRY, JR.	ATTORNEY	295.00	26.50		7817.50
N WILHELM	ATTORNEY	295.00	3.20		944.00
J STEPHENS	ATTORNEY	295.00	132.70		39146.50
K TRAN	ATTORNEY	295.00	.80		236.00
P PRINDLE	ATTORNEY	295.00	2.00		590.00
S RUBIN	ATTORNEY	295.00	.30		88.50
T KOVALIVKER	ATTORNEY	295.00	137.00		40415.00
G CURTIS	LEGAL ASSISTANT	100.00	2.70		270.00

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09/19/13	IRS reimbursemen response to subpoena	-2,260.00	1	-2,260.00
08/29/13	Photocopy Charge	0.10	4,863	486.30
09/27/13	Photocopy Charge	0.10	1,729	172.90
07/11/13	AT Conference - Telephonic Conference Expense	8.03	1	8.03
08/28/13	Pacer Service - Search Expense	10.00	1	10.00
07/29/13	OnTrac - United States District Court (HEBCO-130)	10.93	1	10.93
08/16/13	OnTrac - U.S. District Court	10.93	1	10.93
08/20/13	OnTrac - U.S. District Court (HEBCO-125)	10.93	1	10.93

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08/22/13	On Trac - U.S. District Court	10.93	1	10.93
08/14/13	OnTrac - U.S. District Court	12.48	1	12.48
08/23/13	On Trac - U.S. District Court	12.48	1	12.48
08/28/13	OnTrac - U.S. District Court	12.48	1	12.48
09/09/13	Credit Card Char Motion Hearing Transcript	15.00	1	15.00
08/27/13	Pacer Service - Search Expense	18.60	1	18.60
07/24/13	Federal Express Jenny Viall Taylor (HEBCO-135)	19.04	1	19.04
08/02/13	Fidelity Nationa Default Service - Reconveyance MKB-122380-CA-2 (HEBCO-135)	21.00	1	21.00

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04/29/13	Pacer Service - Search Expense	21.20	1	21.20
07/16/13	Federal Express Tracy Cupoli	23.09	1	23.09
07/29/13	Pacer Service - Search Expense (HEBCO-130)	27.30	1	27.30
07/22/13	Thomson West - S Expense	35.43	1	35.43
07/17/13	Credit Card Char 4 Packages sent via UPS to Internal Revenue Service	92.80	1	92.80
07/24/13	Thomson West - S Expense (HEBCO-130)	94.42	1	94.42
09/12/13	Transportation E	100.90	1	100.90
08/15/13	Transportation E	112.00	1	112.00
09/25/13	Transportation Expense - Motion Hearings in Los Angeles	112.00	1	112.00

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09/27/13	Postage Charges	117.30	1	117.30
08/29/13	Postage Charges	610.28	1	610.28
08/02/13	Fidelity Nationa Default Service - Reconveyance MKB-122381-CA-2 (HEBCO-135)	981.41	1	981.41
03/06/13	Knox Attorney Se for document production - Photocopy Expense	1,690.42	1	1,690.42
07/17/13	Knox Attorney Se for document production - Photocopy Expense	2,381.62	1	2,381.62

COSTS ADVANCED:

4972.20

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-----TIME AND FEE SUMMARY-----					
-----	TIMEKEEPER	-----	RATE	HOURS	FEEES
E BARRY, JR.	ATTORNEY		295.00	3.10	914.50
J STEPHENS	ATTORNEY		295.00	47.40	13983.00
P PRINDLE	ATTORNEY		295.00	4.80	1416.00
T KOVALIVKER	ATTORNEY		295.00	18.80	5546.00

CURRENT CHARGES: 21859.50

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**Mulvaney
Barry**
**Mulvaney Barry Beatty
Linn & Mayers LLP**
Attorneys At Law

Federal I.D. #33-0874153
mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-130 EGB

RE: Tri Tool Inc. v. CP3

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	21859.50
COSTS ADVANCED:	0.00
CURRENT CHARGES:	21859.50

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07/01/13	JHS	Review Notices from Court re Motion by Tri-Tool litigants for Modification of Stay (.3); review motion and supporting documents (.3).	0.6	295.00	177.00	A
07/02/13	JHS	Review Memorandum re response to Tri-Tools' Motion to Modify Stay.	0.2	295.00	59.00	A
07/02/13	EGB	Receiver's Report #6 - Analyze service issues.	0.2	295.00	59.00	C
07/02/13	PLP	Receive and review Tri-Tool Notice of Motion For Order Modifying Stay/Memorandum of Points and Authorities In Support/Declaration of Rollie Peterson In Support/Declaration of Frank Wernette In Support.	1.4	295.00	413.00	A
07/08/13	PLP	Review Tri-Tool Motion To Lift Stay.	0.3	295.00	88.50	A
07/08/13	JHS	Begin analysis of Tri-Tool's Motion for Modification of Stay (.5); telephone call to Tri-Tool's counsel re history of case and possible settlement (.5); conference re same and opposition to motion (.3).	1.3	295.00	383.50	A
07/09/13	PLP	Analyze opposition to Tri-Tool Motion To Lift Stay.	0.4	295.00	118.00	A
07/09/13	JHS	Telephone call to counsel for Tri-Tool re continuance of hearing on Motion for Modification of Stay and potential settlement issues (.5); exchange email with Attorney Quinlan re identity of CP-3 investor clients represented (.2); continue analysis of Motion to Modify Stay and Charles Copeland deposition transcript.	2.1	295.00	619.50	A

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07/12/13	JHS	Continue analysis of Tri-Tool's Motion to Modify Stay, joinder by limited partners, exhibits, and Copeland deposition transcript.	1.2	295.00	354.00	A
07/17/13	JHS	Prepare Memorandum of Points and Authorities in Opposition to Tri-Tool's Motion for Modification of Stay and continue analysis of Motion and supporting documents.	1.8	295.00	531.00	A
07/18/13	JHS	Continue preparation of Memorandum of Points and Authorities in Opposition to Motion to Modify Stay, and analysis of Motion and supporting evidence (3.2); prepare email to Mr. Hebrank re issues to address in opposition (.4).	3.6	295.00	1,062.00	A
07/19/13	TSK	Legal research re authorities in Tri-Tool's Motion to Modify the Stay; commence preparation of Opposition.	5.3	295.00	1,563.50	A
07/19/13	JHS	Continue preparation of Memorandum of Points and Authorities in Opposition to Motion for Modification of Stay, and analysis of motion and supporting documents (2.1); conference re argument (.6).	2.7	295.00	796.50	A
07/22/13	JHS	Continue preparation of Factual Statement for Opposition to Motion for modification of stay (.3); prepare Mr. Hebrank's Declaration in Opposition to Motion (.7).	1.0	295.00	295.00	A
07/22/13	TSK	Continue preparation of Opposition to Tri-Tool's Motion to Modify the Stay.	3.3	295.00	973.50	A
07/22/13	JHS	Review Tri-Tool's state court complaint re same (.5).	0.5	295.00	147.50	F

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07/23/13	JHS	Continue preparation of Memorandum of Points and Authorities in Opposition to Motion to Modify Stay (1.0); continue analysis of Motion and supporting documents (.8); continue preparation of Mr. Hebrank Declaration in Opposition to Motion (1.3); prepare email to Mr. Hebrank re Proofs of Claim for Tri-Tool Limited Partners (.2).	3.3	295.00	973.50	A
07/24/13	TSK	Continue preparation of Opposition to Tri Tool's Motion to Modify the Stay.	3.4	295.00	1,003.00	A
07/24/13	JHS	Continue preparation of Mr. Hebrank Declaration in Opposition to Motion to Modify Stay (1.3); telephone call to Mr. Hebrank re same; prepare revisions to Memorandum of Points and Authorities in Opposition to Motion to Modify Stay (1.6); conference re same and additional research (.4); review email from Tri-Tool's counsel re deposition schedules (.2); review email from CP-3 investors' counsel re same.	3.8	295.00	1,121.00	A
07/25/13	JHS	Continue preparation of revisions to Memorandum of Points in Opposition to Tri-Tool's Motion to Modify Stay (2.1).	2.1	295.00	619.50	A
07/25/13	JHS	Review docket sheet for Tri-Tool state court case (.4); review documents from state court action re timing of knowledge of claim and statute of limitations issue (.8); conference re follow up with Copeland's counsel (.3); telephone call from former counsel for Copeland re same (.4); prepare revisions to Attorney Stephens Declaration and identify exhibits (.3); prepare email to counsel for Tri-Tool litigants and proposed deposition schedule (.3).	2.5	295.00	737.50	F

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07/25/13	TSK	Investigate discovery files for Tri-Tool Opposition.	1.8	295.00	531.00	A
07/25/13	EGB	Analyze entity issues.	0.3	295.00	88.50	F
07/26/13	TSK	Analyze previous counsel's litigation files, discovery files, and deposition transcripts; prepare draft of Declaration of Attorney Stephens in support of Opposition to Tri-Tool's Motion to Modify Stay.	3.2	295.00	944.00	A
07/26/13	JHS	Prepare Attorney Stephens Declaration in Opposition to Motion to Modify Stay (.4); review transcript of Mr. Copeland re same (.4); identify exhibits for declaration (.3); prepare revisions to Mr. Hebrank Declaration (.3); exchange emails with Mr. Hebrank re same (.3); conference re additional factual support for Opposition (.4); continue preparation of Memorandum of Points and Authorities in Opposition to Motion to Modify Stay (2.7); review research re same (.4).	5.2	295.00	1,534.00	A
07/29/13	JHS	Exchange emails with counsel for CP-18 lender re settlement discussion status and opposition to modify stay as to CP-18.	0.3	295.00	88.50	A
07/29/13	JHS	Exchange emails with counsel for CP-18 limited partners, Attorney Quinlan, re opposition to Tri-Tool's Motion to Modify Stay; complete revisions to Attorney Stephens Declaration and designation of exhibits (.8); prepare revisions to Mr. Hebrank Declaration (.4); prepare final revisions to Memorandum of Points and Authorities in Opposition to Motion to Modify Stay and tables (1.8).	3.5	295.00	1,032.50	A

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07/29/13	EGB	Review and revise Opposition to Tri Tool Motion	1.4	295.00	413.00	A
07/30/13	JHS	Review Tri-Tool's Demand for Exchange of Expert Information.	0.2	295.00	59.00	F
08/06/13	TSK	Receipt and analysis of Tri Tool's Reply to the Receiver's Opposition to Motion to Modify the Stay.	0.6	295.00	177.00	A
08/06/13	PLP	Receive and review Tri Tool Inc. Reply To Opposition To Motion To Modify Stay.	0.4	295.00	118.00	A
08/06/13	JHS	Analyze Tri-Tool's Reply in Support of Motion to Modify Stay (.4).	0.4	295.00	118.00	A
08/07/13	JHS	Review Notice from Court re Joinder in Opposition to Tri Tool's Motion to Modify Stay.	0.2	295.00	59.00	A
08/08/13	JHS	Review joinder of certain CP-18 limited partners to Opposition to Motion by Tri Tool to modify stay.	0.2	295.00	59.00	A
08/09/13	PLP	Receive and review Joinder To Opposition To Tri Tool Motion To Modify Stay.	0.1	295.00	29.50	A
08/19/13	JHS	Actual time: 6.2 hrs] Travel to/from Los Angeles Federal Court for hearing on Tri Tool's motion to modify stay, application for Fees, and motion for approval of Muraligopal settlement.	3.1	295.00	914.50	A
08/19/13	JHS	Review motion for modification of stay, opposition to motion and reply in preparation for hearing, and prepare outline of issues (1.2); attend hearing of motion (.5); conference with counsel for Tri Tool re possible settlement (.3); conference with counsel for CP-3 investors in Tri Tool case re	2.6	295.00	767.00	A

Thomas C. Hebrank
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possible settlement (3.); conference with Attorney Quinlan, counsel for other investors, re possible settlements with CP-3 investors (.3).

08/19/13	TSK	Analyze correspondence from Attorney Quinlan re proposed revision to CP18 Distribution Motion (.2); analyze results of hearing on Motion to Approve Muraligopal Settlement Agreement, Tri-Tool's Motion to Modify the Stay, and Fee Application (.1); telephone call to the Receiver re same (.1).	0.4	295.00	118.00	A
08/21/13	JHS	Review Notice from Court re Minute Order on Tri Tool's motion to modify stay (.2); review Minute Order (.2); prepare draft of order denying motion and joinder and revisions (.6).	1.0	295.00	295.00	A
08/22/13	JHS	Finalize proposed order denying Tri Tool's motion to modify stay; review Notice from Court re transcript order.	0.3	295.00	88.50	A
08/26/13	JHS	Review Order from Court denying Tri Tool's motion to modify stay.	0.1	295.00	29.50	A
09/05/13	JHS	Coordinate preparation of transcript of 8/19/13 hearing and extent of transcript.	0.3	295.00	88.50	D
09/06/13	JHS	Conference with staff re transcript of hearing on Tri Tool's motion to modify stay; Review email from re same.	0.2	295.00	59.00	D

ATTORNEYS FEES: 21859.50

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**Mulvaney
Barry**

**Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law**

Federal I.D. #33-0874153

mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-131 EGB

RE: Henry Shelton, et al v. Charles Copeland, et al

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	118.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		118.00

Thomas C. Hebrank
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08/07/13	JHS	Review email from counsel in Shelton case re deposition schedule.	0.2	295.00	59.00	F
08/09/13	JHS	Review Application for Order to file Cross-Complaint in Shelton case.	0.2	295.00	59.00	F

ATTORNEYS FEES: 118.00

-----TIME AND FEE SUMMARY-----

-----	TIMEKEEPER-----	RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	.40	118.00

CURRENT CHARGES: 118.00

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-133 EGB

RE: German American Capital Corporation
v. Copeland

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	324.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		324.50

Thomas C. Hebrank
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07/22/13	JHS	Review stipulation continuing Debtor Examination of surgery center.	0.2	295.00	59.00	F
08/09/13	PLP	Receive and review Second Stipulation re Judgment Debtor Examination (.1); receive and review Declaration of Attorney Zipprick In Support of Request For Order For Filing Cross-Complaint (.2); receive and review Ihde Conston Cross-Complaint (.2).	0.5	295.00	147.50	F
08/09/13	JHS	Review Stipulation continuing Judgment Debtor Examination in Hotel Majestic case.	0.2	295.00	59.00	F
08/22/13	JHS	Review Notice of Withdrawal of Judgment Debtor's Examination of Rancho Mirage Surgery Center.	0.2	295.00	59.00	F

ATTORNEYS FEES: 324.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----	RATE	HOURS	FEE
J STEPHENS ATTORNEY	295.00	.60	177.00
P PRINDLE ATTORNEY	295.00	.50	147.50

Thomas C. Hebrank
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INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 3

CURRENT CHARGES: 324.50

#7549

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-135 EGB

RE: CFI #1, #2, #3 - Notes Receivable

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	5988.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		5988.50

-----TRUST ACCOUNT SUMMARY-----

TRUST ACCOUNT: 7	TORREY PINES BANK CLIENT TRUST ACCOUNT	
BALANCE FROM PREVIOUS STATEMENT		2708.41
PLUS TOTAL DEPOSITS00
DISBURSEMENT(S) :		

LESS TOTAL DISBURSEMENTS	.00	.00

CURRENT BALANCE IN TRUST ACCOUNT		2708.41

Thomas C. Hebrank
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SEPTEMBER 30, 2013 PAGE 2

07/01/13	EGB	Review and revise settlement agreement with Dr. Muraligopal.	0.7	295.00	206.50	F
07/01/13	TSK	Revise Settlement Agreement and Mutual Release; correspondence to and from Receiver re application of CP10 distribution funds to obligation to CFI3.	0.9	295.00	265.50	F
07/03/13	TSK	Correspondence to and from Gina Spraggins re timing of release of lien and cancellation of foreclosure proceedings; prepare correspondence to Fidelity re cancelling foreclosure proceedings.	0.4	295.00	118.00	F
07/08/13	TSK	Receipt and analysis of correspondence from Receiver re approval of Muraligopal settlement agreement; prepare correspondence to Attorney Poire attaching settlement agreement; analyze timing of Motion for Approval of Settlement Agreement.	0.7	295.00	206.50	F
07/11/13	TSK	Correspondence to and from Gina Spraggins re status of reconveyance; correspondence to and from Fidelity re same.	0.5	295.00	147.50	F
07/11/13	EGB	Analyze requested revisions to Muraligopal Settlement Agreement.	0.5	295.00	147.50	F
07/12/13	TSK	Correspondence to and from Attorney Poire re proposed revisions to Muraligopal Settlement Agreement.	0.7	295.00	206.50	F

Thomas C. Hebrank
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 INVOICE NO.: *****
 SEPTEMBER 30, 2013 PAGE 3

07/15/13	TSK	Revise Muraligopal Settlement Agreement and Mutual Release and Confession of Judgment Documents; correspondence to and from Attorney Poire re same.	0.9	295.00	265.50	F
07/16/13	TSK	Telephone call from and conference with broker representing potential buyer of Nizzia property (.4); follow up with Fidelity re reconveyance on Spraggins property (.1).	0.5	295.00	147.50	F
07/18/13	EGB	Review and revise Motion to Approve Muraligopal Settlement .	0.9	295.00	265.50	F
07/22/13	TSK	Receipt and analysis of Substitutions of Trustee and Reconveyances from Fidelity to reconvey Spraggins Deeds of Trust; revise documents and send to Receiver for execution.	1.0	295.00	295.00	F
07/24/13	TSK	Coordinate recordation of Spraggins Reconveyances (.2); confirm service of Muraligopal Settlement Motion on Attorney Poire (.1); prepare correspondence to Attorney Poire requesting original Confession of Judgment Statement from Muraligopal (.2).	0.5	295.00	147.50	F
07/29/13	TSK	Telephone call to and conference with Mikki Bloomer re offer on Nizzia property (.3); prepare Declaration of Default and Civil Code 2923 Declarations for foreclosure of Nizzia property (.5).	0.8	295.00	236.00	F
07/30/13	TSK	Finalize Nizzia foreclosure documents and send to Fidelity; correspondence to and from Receiver re same.	0.8	295.00	236.00	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-135
 INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 6

09/23/13	TSK	Correspondence to and from foreclosure trustee re status of Nizzia short sale.	0.3	295.00	88.50	F
09/30/13	TSK	Analyze the District Court's ruling on the Motion to Approve the Nizzia short sale; correspondence to and from the buyer's agent re same.	0.4	295.00	118.00	B

ATTORNEYS FEES: 5988.50

-----TIME AND FEE SUMMARY-----

-----TIMEKEEPER-----		RATE	HOURS	FEEs
E BARRY, JR.	ATTORNEY	295.00	3.50	1032.50
T KOVALIVKER	ATTORNEY	295.00	16.80	4956.00

CURRENT CHARGES: 5988.50

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Thomas C. Hebrank
Permanent Receiver
401 West A Street, Suite 1830
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-141 EGB

RE: Stauffer's Landscape, Inc.

FOR PROFESSIONAL SERVICES RENDERED THROUGH SEPTEMBER 30, 2013

ATTORNEYS FEES:	1200.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		1200.00

Thomas C. Hebrank
FILE NUMBER: HEBCO-141
INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 2

07/29/13	TSK	Receipt and analysis of Default entered by Court; analyze strategy to prepare single Judgment on two separate Receivership Entities.	0.3	295.00	88.50	F
08/01/13	EGB	Analyze entry of Judgment vs. Stauffer's Landscape.	0.3	295.00	88.50	F
08/19/13	TSK	Prepare Judgment and related documents; correspondence to and from Receiver re same.	2.3	295.00	678.50	F
08/23/13	TSK	Correspondence to and from Receiver re need for original Declaration for filing.	0.2	295.00	59.00	F
08/30/13	TSK	Receipt and analysis of original executed Declaration in Support of Judgment; finalize and execute Judgment package.	0.3	295.00	88.50	F
08/30/13	LAB	Prepare Request for Dismissal.as to Does.	0.2	100.00	20.00	F
09/23/13	TSK	Receipt of Judgment entered by the Court; prepare correspondence to the Receiver re same; analyze options for proceeding.	0.6	295.00	177.00	F

ATTORNEYS FEES: 1200.00

Thomas C. Hebrank
FILE NUMBER: HEBCO-141
INVOICE NO.: *****

SEPTEMBER 30, 2013 PAGE 3

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEEES
E BARRY, JR.	ATTORNEY	295.00	.30	88.50
T KOVALIVKER	ATTORNEY	295.00	3.70	1091.50
L BRAYTON	LEGAL ASSISTANT	100.00	.20	20.00

CURRENT CHARGES: 1200.00

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

8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

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UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
 COMMISSION,

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

Plaintiff,

CERTIFICATION BY APPLICANT

v.

DATE: November 18, 2013
 TIME: 10:00 a.m.
 DEPT. 8, 2nd Floor

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

Judge: Hon. Manuel L. Real

Defendants.

I, Patrick L. Prindle certify that:

1. Applicant has read the Seventh Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel For Permanent Receiver;

2. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, the Seventh Interim Application for

1 Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn &
 2 Mayers LLP and all fees and expenses therein are true and accurate and
 3 comply with the Billing Instructions;

4 3. All fees contained in the Application are based on the rates
 5 listed in the Applicant's fee schedule as follows:

Name	Title	Rate
Everett G. Barry	Partner	\$295
John A. Mayers	Partner	\$295
Rex B. Beatty	Partner	\$295
John H. Stephens	Of Counsel	\$295
Natalie D. Wilhelm	Partner	\$295
Patrick L. Prindle	Sr. Associate	\$295
Toby S. Kovalivker	Associate	\$295
Kelly A. Tran	Associate	\$295

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 16 Such fees are reasonable, necessary and commensurate with the
 17 skill and experience required for the activity performed;

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

23 5. In seeking reimbursement for a service which Applicant
 24 justifiably purchased or contracted for from a third party (such as copying,
 25 imaging, bulk mail, messenger service, overnight courier, computerized
 26 research, or title and lien searches), Applicant requests reimbursement
 27 only for the amount billed to Applicant by the third party vendor and paid by
 28 Applicant to such vendor. If such services are performed by the receiver,

1 the receiver will certify that it is not making a profit on such reimbursable
2 service.

3
4 DATED: October 18, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

6 By: /s/ Patrick L. Prindle
7 Everett G. Barry, Jr.
8 John H. Stephens
9 Patrick L. Prindle
10 Attorneys for Permanent Receiver,
11 Thomas C. Hebrank

MULVANEY BARRY BEATTY LINN & MAYERS
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