

1 DENNIS M. LAVINE (CPA NO. 34326E)  
2 LAVINE, LOFGREN, MORRIS  
& ENGELBERG, LLP  
3 4180 La Jolla Village Drive, Suite 300  
La Jolla, CA 92037  
4 Phone: (858) 455-1200  
5 Fax: (858) 455-0898  
E-Mail: lavine@llme.com

6 Tax Accountants for Receiver  
7 THOMAS C. HEBRANK

8 **UNITED STATES DISTRICT COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE  
12 COMMISSION,

13 Plaintiff,

14 v.

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

20 Defendants.  
21

Case No. 11-08607-R-DTB

**SECOND INTERIM APPLICATION  
FOR APPROVAL AND PAYMENT  
OF FEES AND COSTS TO LAVINE,  
LOFGREN, MORRIS &  
ENGELBERG, LLP AS TAX  
ACCOUNTANTS FOR RECEIVER**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8

Judge: Hon. Manuel L. Real

22  
23 Lavine Lofgren Morris & Engelberg LLP (Lavine Lofgren) tax accountants  
24 for Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for  
25 Copeland Wealth Management, A Financial Advisory Corporation ("CWM"),  
26 Copeland Wealth Management, A Real Estate Corporation ("Copeland Realty"),  
27 and their subsidiaries and affiliates (collectively, the "Receivership Entities"),  
28 submits its second interim application for approval and payment of fees and

1 reimbursement of expenses. This application covers fees and costs incurred during  
2 the period of March 1, 2013 through August 15, 2013 (the "Application Period").

3 LAVINE LOFGREN has incurred and seeks interim approval and payment  
4 on an interim basis for Tax Return Preparation service fees of \$17,341.00 (Exhibit  
5 "A") and Costs of \$60.00 (Exhibit "B") for this Application Period. LAVINE  
6 LOFGREN also seeks interim approval for Tax Research and Other Computation  
7 service fees of \$6,134.00 (Exhibit "D") from the prior application period ("Prior  
8 Application Period"). Invoices rendered during this Application Period are  
9 contained in Exhibit "E". Invoices during the Prior Application Period are  
10 contained in Exhibit "E" to the First Interim Fee Application filed by LAVINE  
11 LOFGREN.

## 12 I. OVERVIEW

13 A detailed description of the history and status of the case is contained in the  
14 First Interim Fee Application of the Receiver. The following is an overview of  
15 LAVINE LOFGREN's role in the Receivership case.

### 16 A. Lavine Lofgren's Employment

17 Pursuant to the March 5, 2012 Court Order the Receiver was authorized to  
18 employ any of the tax accounting firms listed in his report, provided such firm's  
19 compensation for preparation of tax returns, described in paragraph II A below,  
20 does not exceed hourly billing rate ranges of \$110.00 - \$195.00. The Receiver  
21 selected LAVINE LOFGREN because of the firm's substantial experience and  
22 expertise in real estate partnership taxation.

23 In order to comply with the hourly billing rate range and estimated fee,  
24 LAVINE LOFGREN discounted their hourly billing rates that exceeded \$195.00,  
25 for a total discount of \$1,712.00 contained in Exhibit "C". For tax preparation  
26 services described in paragraph II A below, LAVINE LOFGREN hereby seeks  
27 payment of an interim fee of \$17,341.00.

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**B. Representation of the Receiver**

LAVINE LOFGREN has (a) prepared federal and state partnership tax returns, (b) advised the Receiver regarding tax issues affecting the receivership entities and the receivership estate, and (c) conferred with the state taxing authorities.

**II. FEE APPLICATION**

LAVINE LOFGREN has recorded its time in the following categories:

- A. Tax Return Preparation
- B. Costs
- C. Tax Research and Other Computations

**A. Tax Return Preparation**

This category contains the majority of the services provided by LAVINE LOFGREN during the Application Period. In general terms, the services in this category pertain to preparation of partnership tax returns and related partner Schedule K-1s. Specifically, the services provided include, among other things:

- (a) Preparation of federal and state requests for extension of time to file partnership returns of income for the year ended December 31, 2012, including calculation of estimated and annual taxes;
- (b) Receive client’s 2012 financial records and prior tax returns electronically from receiver and export them into accounting firm’s trial balance software;
- (c) Review client prepared trial balances and prepare necessary Adjusting Journal Entries;
- (d) Calculate current year tax accrual-to-cash adjustments and reconcile previous year calculations;
- (e) Input current year tax information into accounting firm’s tax software for preparation of federal and state and local taxing authorities, including California, Kentucky, Michigan, New York, North Carolina and Ohio;

- 1 (f) Calculate and record special depreciation allocations to specific partners;
- 2 (g) Calculate and reconcile partner distributions;
- 3 (h) Calculate book and tax gain on sale of property; and
- 4 (i) Review federal and state tax returns, including partner Schedule K-1's, at
- 5 the tax partner and manager level.

	<b>Hours</b>	<b>Fees</b>	<b>Average Hourly Rate</b>
TOTAL	119.80	\$17,341.00	\$144.75

8 **B. Costs**

9 LAVINE LOFGREN requests that the Court approve \$60.00 in costs. A  
 10 detailed listing of each expense is included at the end of each monthly bill in  
 11 Exhibit "B".

12 **C. Tax Research and Other Computations**

13 Services in this category were for time spent during the Prior Application  
 14 Period during the engagement that were unanticipated, not in the scope of the  
 15 engagement, and were not part of our original estimate that was not to exceed  
 16 \$32,900.00. These fees were previously discounted per the agreement by \$1,316.00  
 17 but were not approved for payment on the interim fee application dated October 15,  
 18 2012. LAVINE LOFGREN will apply further discounts of \$6,134.00 and ask for  
 19 payment of \$6,134.00. This work was necessary to provide accurate and timely tax  
 20 reporting to the individual investors for which they rely on to file their income tax  
 21 returns.

22 These services include financial transactions, research and other partnership  
 23 tax issues that were not known to LAVINE LOFGREN at the time our proposed  
 24 estimate. Detailed explanations of these services are:

- 25 (a) Partner footnotes and disclosures regarding Unrelated Business Taxable
- 26 Income (UBTI);
- 27 (b) Research regarding interest tracing rules for wrapped indebtedness;

28 /////

1 (c) Research regarding deductibility of various state income taxes for  
 2 California purposes;

3 (d) Research and discussions with receiver regarding collectability of various  
 4 note receivables and the associated bad debt expense;

5 (e) Recording transfers of partnership interest, including making applicable  
 6 adjustments and tax election for step up of property basis and special allocation of  
 7 associated depreciation and calculation of new allocation of prior depreciation  
 8 amounts;

9 (f) Work related to various state non-resident withholding taxes;

10 (g) Calculation and reconciliation of partner distributions paid on a non pro-  
 11 rata basis;

12 (h) Calculation and allocation of loss from foreclosures; and

13 (i) Research related to treatment of foreclosures involving recourse and  
 14 non-recourse indebtedness.

	<b>Hours</b>	<b>Fees</b>	<b>Average Hourly Rate</b>
TOTAL	74.20	\$6,134	\$82.67

17 **III. CONCLUSION**

18 LAVINE LOFGREN has worked diligently and efficiently to assist the  
 19 Receiver in fulfilling his duties and has provided valuable service in that regard.

20 WHEREFORE, LAVINE LOFGREN requests an order:

21 1. Approving \$17,341.00 in fees and \$60.00 in costs incurred by  
 22 LAVINE LOFGREN during the Application Period, and authorizing payment on an  
 23 interim basis of \$17,401.00 from available receivership estate assets in Copeland  
 24 Wealth Management (Copeland Realty), Copeland Wealth Management (Copeland  
 25 Financial) and/or the Copeland Fixed Income Funds;


26 2. Approving \$6,134.00 in fees for Tax Research and Other Computation  
 27 incurred by the LAVINE LOFGREN during the Prior Application Period and  
 28 authorizing payment on an interim basis from available receivership estate assets in

1 Copeland Wealth Management (Copeland Realty), Copeland Wealth Management  
2 (Copeland Financial) and/or the Copeland Fixed Income Funds ; and

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

4 Dated:

LAVINE, LOFGREN, MORRIS &  
ENGELBERG, LLP

By: 

DENNIS M. LAVINE  
Tax Accountant for Receiver  
THOMAS C. HEBRANK

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HEBCO.100.505313.1

# **Exhibit A**

Dennis M Lavine  
 Lavine, Lofgren, Morris & Engelberg, LLP  
 4180 La Jolla Village Dr, Ste 300  
 La Jolla, CA 92037

**INTERIM FEE APPLICATION  
 EXHIBIT A**

Name of Entity:	Tax Return Preparation; Federal and state returns including partner Schedule K-1's		
	Hours	Average Rate	Total
Copeland Properties Eight, LP	18.05	\$127.42	\$2,300
Copeland Properties Nine, LP	15.10	\$158.94	\$2,400
Copeland Properties 15, LP	12.45	\$144.58	\$1,800
Copeland Properties 18, LP	32.95	\$158.63	\$5,227
Copeland Fixed Income One, LP	15.30	\$131.63	\$2,014
Copeland Fixed Income Two, LP	13.05	\$137.93	\$1,800
Copeland Fixed Income Three, LP	12.90	\$139.53	\$1,800
<b>Total</b>	119.80	\$144.75	\$17,341



# **Exhibit B**

Dennis M Lavine  
 Lavine, Lofgren, Morris & Engelberg, LLP  
 4180 La Jolla Village Dr, Ste 300  
 La Jolla, CA 92037

**INTERIM FEE APPLICATION  
 EXHIBIT B**

Name of Entity:	Costs:		
	Mailing envelopes provided to receiver for Partner Schedule K-1's at a cost of \$.29 an envelope and return delivery charges		
	Number	Amount	Postage Total
Copeland Properties Eight, LP	4	\$1	\$1
Copeland Properties Nine, LP	13	\$4	\$4
Copeland Properties 15, LP	5	\$1	\$1
Copeland Properties 18, LP	16	\$5	\$30
Copeland Fixed Income One, LP	24	\$7	\$7
Copeland Fixed Income Two, LP	23	\$7	\$7
Copeland Fixed Income Three, LP	16	\$5	\$10
<b>Total</b>	101	\$30	\$60

# **Exhibit C**

Dennis M Lavine  
 Lavine, Lofgren, Morris & Engelberg, LLP  
 4180 La Jolla Village Dr, Ste 300  
 La Jolla, CA 92037

**INTERIM FEE APPLICATION  
 EXHIBIT C**

Name of Entity:	Discounted hourly billing rates and fees											
	Scott Jablow						Dennis Lavine					
	Normal Billing Rate	Discounted Rate	Hours	Discount	Normal Billing Rate	Discounted Rate	Hours	Discount	Normal Billing Rate	Discounted Rate	Hours	Discount
Copeland Properties Eight, LP	\$210	\$195	2.00	\$30	\$275	\$195	1.00	\$80	\$275	\$195	1.00	\$80
Copeland Properties Nine, LP	\$210	\$195	6.55	\$98	\$275	\$195	1.30	\$104	\$275	\$195	1.30	\$104
Copeland Properties 15, LP	\$210	\$195	4.65	\$70	\$275	\$195	1.80	\$144	\$275	\$195	1.80	\$144
Copeland Properties 18, LP	\$210	\$195	14.50	\$218	\$275	\$195	7.20	\$576	\$275	\$195	7.20	\$576
Copeland Fixed Income One, LP	\$210	\$195		\$0	\$275	\$195	2.10	\$168	\$275	\$195	2.10	\$168
Copeland Fixed Income Two, LP	\$210	\$195		\$0	\$275	\$195	1.90	\$152	\$275	\$195	1.90	\$152
Copeland Fixed Income Three, LP	\$210	\$195		\$0	\$275	\$195	0.90	\$72	\$275	\$195	0.90	\$72
<b>Total</b>			27.70	\$416			16.20	\$1,296				\$1,712

# **Exhibit D**

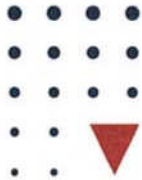
Dennis M Lavine  
 Lavine, Lofgren, Morris & Engelberg, LLP  
 4180 La Jolla Village Dr, Ste 300  
 La Jolla, CA 92037

**INTERIM FEE APPLICATION  
 EXHIBIT D**

<b>Name of Entity:</b>	<b>2011 Tax Research and Other Computations:</b> Tax research, interest tracing, footnotes & disclosures, transfers of partnership interest, depreciation allocation, distributions, foreclosures, allocation of 1231 loss, non-resident withholding, state tax reporting		
	<b>Hours</b>	<b>Average Rate</b>	<b>Total</b>
Copeland Properties Two, LP	4.00	\$175.88	\$704
Copeland Properties Four, LP	16.00	\$181.00	\$2,896
Copeland Properties Five, LP	4.80	\$174.38	\$837
Copeland Properties Seven, LP	0.00	\$0.00	\$0
Copeland Properties Eight, LP	3.60	\$157.50	\$567
Copeland Properties Nine, LP	1.60	\$121.88	\$195
Copeland Properties Ten, LP	5.05	\$141.53	\$715
Copeland Properties 12, LP	9.85	\$160.41	\$1,580
Copeland Properties 15, LP	0.00	\$0.00	\$0
Copeland Properties 16, LP	8.10	\$166.67	\$1,350
Copeland Properties 17, LP	1.40	\$178.93	\$251
Copeland Properties 18, LP	13.50	\$156.00	\$2,106
Copeland Fixed Income One, LP	0.90	\$140.56	\$127
Copeland Fixed Income Two, LP	2.90	\$175.86	\$510
Copeland Fixed Income Three, LP	2.50	\$172.80	\$432
Discount			(\$6,134)
<b>Total</b>	74.20	\$82.67	\$6,134

# **Exhibit E**

#7602



**LAVINE, LOFGREN, MORRIS  
& ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.lme.com

An Independent Member of  
**BKR** International

Thomas C. Hebrank  
Copeland Fixed Income One LP  
401 West A Street, Suite 1830  
San Diego, CA 92101

Invoice No. 176473  
Date 10/10/2013  
Client No. 015390.10  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal and California partnership returns of income for the year ended December 31, 2012	\$ 2,014.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>7.00</u>
Current Period Billing	\$ <u>2,021.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment



#7603



**LAVINE, LOFGREN, MORRIS  
& ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.lme.com

An Independent Member of  
**BKR** International

Thomas C. Hebrank  
Copeland Fixed Income Two, L.P.  
401 West A Street, Suite 1830  
San Diego, CA 92101

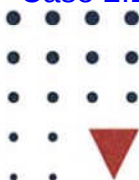
Invoice No. 176474  
Date 10/10/2013  
Client No. 015390.15  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal and California partnership returns of income for the year ended December 31, 2012	\$ 1,800.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>7.00</u>
Current Period Billing	\$ <u>1,807.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

#7604



**LAVINE, LOFGREN, MORRIS  
& ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.llme.com

An Independent Member of  
**BKR** International

Thomas C. Hebrank  
Copeland Fixed Income Three, L.P.  
401 West A Street, Suite 1830  
San Diego, CA 92101

Invoice No. 176475  
Date 10/10/2013  
Client No. 015390.20  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal and California partnership returns of income for the year ended December 31, 2012	\$ 1,800.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>10.00</u>
Current Period Billing	\$ <u>1,810.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

#7605



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& ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.llme.com

An Independent Member of  
BKR International

Thomas C. Hebrank  
Copeland Properties Eight, LP  
401 West A Street, Suite 1830  
San Diego, CA 92101

Invoice No. 176469  
Date 10/10/2013  
Client No. 015390.45  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal, California and New York partnership returns of income for the year ended December 31, 2012	\$ 2,300.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>1.00</u>
Current Period Billing	\$ <u>2,301.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

#7606



**LAVINE, LOFGREN, MORRIS & ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.llme.com

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**BKR** International

Thomas C. Hebrank  
Copeland Properties Nine, LP  
401 West A Street, Suite 1830  
San Diego, CA 92101

Invoice No. 176470  
Date 10/10/2013  
Client No. 015390.50  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal, California and Kentucky partnership returns of income for the year ended December 31, 2012	\$ 2,400.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>4.00</u>
Current Period Billing	\$ <u>2,404.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

#7607



**LAVINE, LOFGREN, MORRIS  
& ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.llme.com

An Independent Member of  
**BKR** International

Thomas C. Hebrank  
Copeland Properties 15, LP  
401 West A Street, Suite 1830  
San Diego, CA 92101

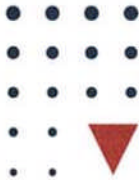
Invoice No. 176471  
Date 10/10/2013  
Client No. 015390.65  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal and California partnership returns of income for the year ended December 31, 2012	\$ 1,800.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>1.00</u>
Current Period Billing	\$ <u>1,801.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

#7608



**LAVINE, LOFGREN, MORRIS & ENGELBERG, LLP**

CERTIFIED  
PUBLIC  
ACCOUNTANTS

4180 PHONE  
LA JOLLA VILLAGE DRIVE (858) 455-1200  
SUITE 300 FAX  
LA JOLLA (858) 455-0898  
CALIFORNIA WEB SITE  
92037 www.llme.com

An Independent Member of  
**BKR** International

Thomas C. Hebrank  
Copeland Properties 18, LP  
401 West A Street, Suite 1830  
San Diego, CA 92101

Invoice No. 176472  
Date 10/10/2013  
Client No. 015390.80  
Partner Lavine

For professional services rendered through September 30, 2013 in connection with:

<b>SERVICE</b>	<b>AMOUNT</b>
Preparation of federal, California and North Carolina partnership returns of income for the year ended December 31, 2012	\$ 5,227.00
Charge for providing K-1 mailing envelopes at receiver's request	<u>30.00</u>
Current Period Billing	\$ <u>5,257.00</u>

Payment Due Upon Receipt of Invoice  
Please return one copy of invoice with your payment

1 DENNIS M. LAVINE (CPA NO. 34326E)  
lavine@llme.com  
2 LAVINE, LOFGREN , MORRIS & ENGELBERG, LLP  
3 4180 La Jolla Village Drive, Suite 300  
La Jolla, CA 92037  
4 (858) 455-1200  
5 Fax: (858) 455-0898

6 Tax Accountants for Receiver  
THOMAS C. HEBRANK  
7  
8  
9

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
COMMISSION,

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

13 Plaintiff,

**CERTIFICATION BY APPLICANT**

14 v.

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

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

Judge: Hon. Manuel L. Real

20 Defendants.

21  
22 I, Dennis Lavine, certify that:

23 1. Applicant has read the Second Interim Application for Approval  
24 and Payment of Fees and Costs to Lavine, Lofgren , Morris & Engelberg,  
25 LLP as Tax Accounts for Receiver;

26 2. To the best of the Applicant's knowledge, information and belief  
27 formed after reasonable inquiry, the Second Interim Application for  
28 Approval and Payment of Fees and Costs to Lavine, Lofgren , Morris &

1 Engelberg, LLP as Tax Accounts for Receiver, and all fees and expenses  
2 therein are true and accurate and comply with the Billing Instructions;


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

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

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

21  
22 DATED: October 18, 2013

LAVINE, LOFGREN, MORRIS &  
ENGELBERG. LLP

23  
24 By:   
25 DENNIS M. LAVINE  
26 Tax Accountant for Receiver,  
THOMAS C. HEBRANK