

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

8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**NOTICE OF MOTION AND
 MOTION FOR ORDER
 APPROVING CLASSIFICATION
 OF CLAIMS AND FUTURE
 CLAIMS DISTRIBUTIONS OF THE
 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

22 **TO ALL INTERESTED PARTIES:**

23 **Please Take Notice** that on November 18, 2013, at 10:00 a.m., in
 24 Courtroom 8 of the above-entitled Court located at 312 N. Spring Street,
 25 Los Angeles, California 90012, a hearing will be held on the Motion of
 26 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent
 27 Receiver for Copeland Wealth Management, a Financial Advisory
 28 Corporation, Copeland Wealth Management, a Real Estate Corporation,

1 and their subsidiaries and affiliates (collectively “Receivership Entities”),
2 for an Order Approving Classification of Claims and Future Claims
3 Distributions of the Assets of CWM Realty.

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

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

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

21 **Requested Relief:** The relief requested is discussed in greater
22 detail in the Memorandum of Points and Authorities. To summarize, the
23 Receiver respectfully requests that this Court enter an Order Approving
24 Classification of Claims and Future Claims Distributions of the Assets of
25 CWM Realty. The Receiver proposes to distribute the assets of CWM
26 Realty in the following order, based on the priority of claims: 1)
27 Administrative Claims; 2) Priority Claims; 3) Note Payable Claims and
28 Direct Claims Against CWM Realty; and 4) General Partnership Claims,

1 as further indicated in **Exhibit "A"** to the Declaration of Thomas C.
2 Hebrank.

3 **NOTICE IS HEREBY GIVEN** that a proposed Order Approving
4 Classification of Claims and Future Claims Distributions of the Assets of
5 CWM Realty, a true and correct copy of which is attached hereto as
6 **Exhibit "A"** and by this reference made a part hereof, has been lodged
7 with the above-entitled Court.

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

11 Dated: October 18, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

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15 By: /s/ Everett G. Barry, Jr.
16 Everett G. Barry, Jr.
17 Attorneys for Thomas C. Hebrank,
18 Permanent Receiver
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HEBCO.100.505373.1

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

Exhibit A

1 Everett G. Barry, Jr. (SBN 053119)
 2 ebarry@mulvaneybarry.com
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 13 SECURITIES AND EXCHANGE
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14 Plaintiff,

15 v.

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

21 Defendants.
 22
 23
 24

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

[PROPOSED]

**ORDER APPROVING
 CLASSIFICATION OF CLAIMS
 AND FUTURE CLAIMS
 DISTRIBUTIONS OF THE
 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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 26 ///
 27 ///
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A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
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TELEPHONE 619 238-1010
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1 The Court, having considered the Motion for Order Approving
2 Classification of Claims and Future Claims Distributions of the Assets
3 of CWM Realty (“Motion”) filed by Mulvaney Barry Beatty Linn &
4 Mayers LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank
5 (“Receiver”), the court-appointed Permanent Receiver for Copeland
6 Wealth Management, a Financial Advisory Corporation, Copeland
7 Wealth Management, a Real Estate Corporation, and their
8 subsidiaries and affiliates, and any opposition thereto, and good
9 cause appearing therefor,

10 IT IS HEREBY ORDERED as follows:

11 The Receiver and/or his successor is authorized to distribute the
12 assets of CWM Realty in the following order, based on the priority of
13 claims: 1) Administrative Claims; 2) Priority Claims; 3) Note Payable
14 Claims and Direct Claims Against CWM Realty; and 4) General
15 Partnership Claims, as further indicated in **Exhibit “A”** to the
16 Declaration of Thomas C. Hebrank filed in support of this motion. The
17 Priority of Claims and Distribution Schedule is hereby incorporated by
18 this reference.

19
20 **IT IS SO ORDERED.**

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

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

25 By: /s/ Everett G. Barry, Jr.
26 Attorneys for Thomas C. Hebrank, Permanent Receiver

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28 HEBCO.100.505732.1

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 2 ebarry@mulvaneybarry.com
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12 SECURITIES AND EXCHANGE
 13 COMMISSION,

Plaintiff,

14 v.

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

20 Defendants.

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

**MEMORANDUM OF POINTS AND
 21 AUTHORITIES IN SUPPORT OF
 22 MOTION FOR ORDER
 23 APPROVING CLASSIFICATION
 24 OF CLAIMS AND FUTURE
 25 CLAIMS DISTRIBUTIONS OF THE
 26 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

22 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent
 23 Receiver for Copeland Wealth Management, a Financial Advisory
 24 Corporation, Copeland Wealth Management, a Real Estate Corporation,
 25 and their subsidiaries and affiliates (“Receivership Entities”) including,
 26 but not limited to, Copeland Fixed Income One, L.P. (“CFI1”), Copeland
 27 Fixed Income Two, L.P. (“CFI2”), and Copeland Fixed Income Three,
 28 L.P. (“CFI3”) (collectively the “Fixed Income Funds”), hereby submits the

1 following Memorandum of Points and Authorities in support of the Motion
2 for an Order Approving Classification of Claims and Future Claims
3 Distributions of the Assets of CWM Realty.

4 **I. PROCEDURAL BACKGROUND**

5 On October 18, 2011, the Securities and Exchange Commission
6 (“SEC”) filed its Complaint for Violations of The Federal Securities Law, and
7 the Proposed Judgment of Permanent Injunction and Other Relief as to
8 Defendants. [Docket Nos. 1 and 2.] On October 25, 2011, the Court entered
9 the Judgment of Permanent Injunction and Other Relief, appointing Thomas
10 C. Hebrank as the permanent receiver for all assets of the Receivership
11 Entities, placing their assets into the Receiver’s possession and control and
12 granting him the full powers of an equity receiver, including the power to
13 make such agreements as may be necessary and advisable in discharging
14 his duties (“10/25/11 Order”). [Docket No. 3.] The Court determined by its
15 March 12, 2012 Order Approving Receiver’s Response that the Fixed
16 Income Funds, among others, are included in the receivership as an affiliate
17 of CWM Financial and CWM Realty. [Docket No. 53.]

18 On November 5, 2012, the Court concluded that the assets and
19 liabilities of each Receivership Entity should not be pooled, but instead
20 would be addressed individually in its Order Denying Motion to Consolidate
21 Receivership Entities and Pool Assets and Liabilities of Receivership
22 Entities (“11/5/12 Order”). [Docket No. 180.] Thereafter, on January 2,
23 2013, the Court established the procedures for making claims against the
24 various Receivership Entities in its Order Granting Receiver’s Motion (1)
25 Establishing Bar Date for Claims; (2) Approving Form and Manner of
26 Notice; and, (3) Approving Proof of Claim Form and Procedures for
27 Submitting Proofs of Claim (“1/2/13 Order”). [Docket No. 214.] The 1/2/13
28 Order set the deadline to submit claims as March 3, 2013 at 5:00 p.m.

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

1 (“Claims Bar Date”). The approved claim forms and instructions were
2 mailed to all known investors and claimants of the Receivership Entities.

3 **II. FACTUAL BACKGROUND**

4 Charles P. Copeland, a certified public accountant, is the co-owner,
5 founder, officer and director of Copeland Realty, Inc. (“CRI”) and Copeland
6 Wealth Management, a Real Estate Corporation (“CWM Realty”). The
7 Receiver believes that Mr. Copeland treated CRI and CWM Realty as
8 essentially the same entity and for purposes of this Receivership, CRI and
9 CWM Realty have collectively been referred to as “CWM Realty.” CWM
10 Realty was Charles P. Copeland’s general operating entity. Prior to the
11 filing of the SEC’s Complaint, CWM Realty raised over \$60 million from
12 over 100 investors by selling interest in approximately 23 limited
13 partnerships operated by CWM Realty. CWM Realty was also the general
14 partner of each of the separate limited partnerships and accordingly, as the
15 general partner, is liable for claims asserted against the separate limited
16 partnerships. (Declaration of Thomas C. Hebrank, ¶ 3, filed concurrently
17 herewith (the “Hebrank Decl..”))

18 Given that all the other Receivership Entities have either been
19 dissolved, released back to the general partners pursuant to settlements
20 approved by the Court, or were defunct prior to the commencement of the
21 Receivership, at this time it appears that the Fixed Income Funds and
22 CWM Realty are the only remaining Receivership Entities that have any
23 assets to distribute. (Hebrank Decl., ¶ 4.) Concurrently with this Motion,
24 the Receiver is also filing a separate Motion Approving Future
25 Distributions for the Fixed Income Funds. With this Motion, the Receiver
26 is seeking court approval of his proposal to make future distributions of
27 the assets of CWM Realty, in accordance with the distribution schedule
28 attached as **Exhibit “A”** to the Hebrank Declaration.

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

1 With respect to the claims against CWM Realty, the Receiver
2 proposes to distribute the assets of CWM Realty in the following order,
3 based on the priority of claims: 1) Administrative Claims; 2) Priority
4 Claims; 3) Note Payable Claims and Direct Claims Against CWM Realty;
5 and 4) General Partnership Claims. Based on the current assets held by
6 CWM Realty and the Receiver’s analysis of the claims filed against CWM
7 Realty, it is unlikely that General Partnership Claims will receive any
8 distributions. (Hebrank Decl. ¶ 5.)

9 The specific dollar amount of each distribution is currently
10 unknown, as the Receiver, and any potential successor-in-interest, will
11 continue to collect obligations due to CWM Realty. (Hebrank Decl. ¶ 6.)
12 Accordingly, the Receiver is requesting that the Court approve the
13 proposed percentage distributions, with the exact amounts to be
14 determined at a later date. The details of the proposed percentage
15 distributions and an analysis of the claims against and the claims
16 submitted to the Receiver for CWM Realty are discussed below.

17 **III. CLASSIFICATION OF CLAIMS**

18 The Receiver received approximately 28 proofs of claim against
19 CWM Realty by the Claims Bar Date. (Hebrank Decl. ¶ 7.) Any given
20 claim against CWM Realty may have priority over, or be subordinate to,
21 another given claim, depending upon the nature of the claims at issue
22 and rights conferred upon each claim holder by law. After carefully
23 reviewing all claims and supporting documents submitted to the Receiver
24 against CWM Realty, and reconciling these claims and other non-filing
25 claims with the Receivership Entities’ books and records, the Receiver
26 separates and classifies the claims, according to level of priority: 1)
27 Administrative Claims; 2) Priority Claims; 3) Note Payable Claims and
28 Direct Claims Against CWM Realty; and 4) General Partnership Claims.

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1 (Hebrank Decl. ¶ 7.) Several note payable claimants did not file claims,
2 however, they are entitled to receive pro rata distributions as note
3 payable holders. (Hebrank Decl. ¶ 8.) There will be no distributions to
4 any parties or claimants holding any equity interest in CWM Realty.
5 (Hebrank Decl. ¶ 8.)

6 The statutory scheme for priorities in a receivership is similar to that
7 in bankruptcy, i.e., that similarly situated persons are treated the same,
8 with higher classes entitled to payment prior to lower classes. Attached as
9 **Exhibit “A”** to the (Hebrank Declaration is a classification of each claim,
10 the amount stated on the proof of claim, and the Receiver’s analysis of the
11 claim. (Hebrank Declaration ¶ 9.) Where any claim listed on **Exhibit “A”**
12 did not reconcile with the Receivership Entities’ books and records,
13 including if the claims were too low, the Receiver has proposed that the
14 claim be allowed in the amount owed according to the books and records.
15 (Hebrank Decl. ¶ 9.) These discrepancies are noted on **Exhibit “A”** and
16 reflected in the Receiver’s proposed allowed amount of each claim.
17 (Hebrank Decl. ¶ 9.) Accordingly, the Receiver proposes to make future
18 distributions, directly or through a liquidating trustee, based on the priority
19 of each claimant’s claim. (Hebrank Decl. ¶ 9.)

20 **A. Administrative Claims**

21 For purposes of this Motion, “Administrative Claims” are those that
22 arose against the Receivership Entities on or after the date of the
23 appointment of the Receiver on October 25, 2011. The Receiver has
24 been paying the expenses of the Receivership Estate in the ordinary
25 course and will continue to do so, as authorized by the 10/25/11 Order.
26 The Receiver anticipates that the only Administrative Claims outstanding
27 against the Receivership Entities will be (a) ordinary course claims that
28 have not yet become due and payable and (b) claims of the Receiver

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1 and his professionals for payment of fees and reimbursable expenses
2 allowed by the Court. (Hebrank Decl. ¶ 10.)

3 Administrative Claims against the Receivership Entities and CWM
4 Realty include the Receiver’s fees and costs, administrative fees and
5 costs, and any fees and costs for professionals hired by the Receiver,
6 including his General Counsel, Mulvaney Barry Beatty Linn & Mayers
7 LLP. Pursuant to Court Order, the Receiver and his professionals have
8 filed Interim Fee Applications throughout this case and unless ordered
9 otherwise, the Receiver and his professionals will receive compensation
10 through CWM Realty, according to the Interim Fee Applications and a
11 Final Application at the close of the receivership. (Hebrank Decl. ¶ 11.)
12 Subject to funds on hand, Administrative Claims will be paid in full before
13 distributions are made to any other claimant.

14 **B. Priority Claims**

15 The only priority claim filed against CWM Realty is the claim of
16 David J. Rapp in the amount of \$3,216.15, for services performed as an
17 employee of CWM Realty, for the post-receivership period of 10/16/11 to
18 10/28/11. The Receiver has no objection to Mr. Rapp’s claim and Mr.
19 Rapp’s claim will be paid after Administrative Claims are paid in full.
20 (Hebrank Decl. ¶ 12.)

21 **C. Note Payable Claims and Direct Claims Against CWM Realty**

22 For purposes of this Motion, “Note Payable Claimants” are those
23 individuals and entities, and their estates or successors-in-interest that
24 loaned money directly to CWM Realty to obtain promissory notes issued
25 by CWM Realty. As indicated in **Exhibit “A,”** there are ten Note
26 Payable Claimants that hold claims against CWM Realty. Each is
27 anticipated to receive a pro-rata distribution, after payment of
28 Administrative Claims and Priority Claims. The Note Payable Claim held

1 by Luckey will be offset by the amount that he owes to the Receivership
2 Entities. The Receiver has no objection to the claims filed by the Note
3 Payable Claimants. (Hebrank Decl. ¶ 13.)

4 “Direct Claims Against CWM Realty” are those entities that provided
5 pre-receivership services directly to CWM Realty. As indicated in **Exhibit**
6 **“A,”** there are three entities that filed claims asserting Direct Claims
7 Against CWM Realty and it is anticipated that each will receive a pro-rata
8 distribution, after payment of Administrative Claims and Priority Claims.
9 The Receiver has no objection to the claims filed by the entities that
10 assert Direct Claims Against CWM Realty. (Hebrank Decl. ¶ 14.)

11 **D. General Partnership Liability Claims**

12 Claims against a general partner often arise from the joint and
13 several liability of the general partner for obligations of the partnership
14 under most state partnership laws. In this case, “General Partnership
15 Liability Claimants” are those individuals or entities who assert a claim
16 against CWM Realty based upon the premise that CWM Realty, as the
17 general partner, is liable for claims asserted against the separate limited
18 partnerships. (Hebrank Decl. ¶ 15.)

19 Based on the current assets held by CWM Realty and the
20 Receiver’s analysis of the claims filed against CWM Realty, it is unlikely
21 that general partnership liability claimants will receive any distributions
22 from CWM Realty, after payment of Administrative Claims, Priority
23 Claims, Note Payable Claims and Direct Claims Against CWM Realty.
24 The Receiver does not object to these claimants making a general
25 partnership liability claim, however the Receiver reserves his right to
26 clarify the amount of these claims to the extent there is any distribution
27 made to this class of claims.¹ (Hebrank Decl. ¶ 15.)

28 ¹ Some claims were filed as “TBD” or “contingent.”

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A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
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IV. ARGUMENT

“The power of a district court to impose a receivership or grant other forms of ancillary relief does not in the first instance depend on a statutory grant of power from the securities laws. Rather, the authority derives from the inherent power of a court of equity to fashion effective relief.” *SEC v. Wencke*, 622 F.2d 1363, 1369 (9th Cir. 1980). The “primary purpose of equity receiverships is to promote orderly and efficient administration of the estate by the district court for the benefit of creditors.” *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir. 1986). As the appointment of a receiver is authorized by the broad equitable powers of the court, any distribution of assets must also be done equitably and fairly. See *S.E.C. v. Elliot*, 953 F.2d 1560, 1569 (11th Cir. 1992).

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

A district court’s power to supervise an equity receivership and to determine the appropriate action to be taken in the administration of the receivership is extremely broad. The district court has broad powers and wide discretion to determine the appropriate relief in an equity receivership. The basis of this broad deference to the district court’s supervisory role in equity receiverships arises out of the fact that most receiverships involve multiple parties and complex transactions. A district court’s decision concerning the supervision of an equitable receivership is reviewed for abuse of discretion.

Id. (citations omitted); see also *Commodities Futures Trading Comm’n v. Topworth Int’l Ltd.*, 205 F.3d 1107, 1115 (9th Cir. 1999) (“This Court affords ‘broad deference’ to the court’s supervisory role and ‘we generally uphold reasonable procedures instituted by the district court that serve th[e] purpose’ of orderly and efficient administration of the receivership for the benefit of creditors.”). Specifically, where a

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1 receivership is initiated under the remedial statutes enacted to protect the
2 public’s interest, such as the Securities Act or the Commodities Act, a
3 district is afforded broad discretion to fashion appropriate equitable relief.
4 *CFTC v. Muller*, 570 F.2d 1296, 1300 (5th Cir. 1978). Accordingly, the
5 Court has broad discretion in determining the allowed amounts of claims.

6 The Court has broad powers in the administration and supervision of
7 equity receiverships. *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 738
8 (9th Cir. 2005). These powers include the discretion to subordinate claims
9 of creditors. See *SEC v. Hardy*, 803 F.2d 1034, 1040 (9th Cir. 1986)
10 (“receivership courts have the general power to use summary procedure in
11 allowing, disallowing, and subordinating claims of creditors”). After the
12 SEC Complaint was filed, the Receiver was tasked with investigating the
13 financial condition of the Receivership Entities, determining the extent of
14 commingling of funds amount the Receivership Entities and identifying and
15 administering/liquidating all assets of the Receivership Entities to satisfy
16 creditor claims. In this case, the Receiver has categorized four separate
17 classes of claims filed against CWM Realty: 1) Administrative Claims; 2)
18 Priority Claims; 3) Note Payable Claims and Direct Claims Against CWM
19 Realty; and 4) General Partnership Claims and requests that future
20 distributions be made according to this classification because it is the
21 appropriate equitable relief. (Hebrank Decl. ¶ 16.)

22 In this case, Note Payable Claims and Direct Claims Against CWM
23 Realty should receive pro rata distributions before any distributions are
24 made on General Partnership Claims. Note Payable Claimants loaned
25 hard money directly to CWM Realty. With the exception of the Note
26 Payable – Kohut claim, all other Note Payable Claimants do not have
27 any equitable interest in the Fixed Income Funds, the other remaining
28 Receivership Entities that have any assets to distribute. (Hebrank Decl.

¶ 17.) Historically, state law has allowed treating general partner’s creditors differently from the partnership creditors, whereby the general partner’s estate would be allocated first to satisfy the general partner’s direct creditors. While the Receiver is aware that California adopted the Revised Uniform Partnership Act in 1996, possibly abrogating the effect of this type of treatment of partnership creditors, the Receiver believes that making distributions based on the above classification is fair and equitable for the creditors of CWM Realty.

There is nothing about subordinating General Partnership Claims that is inconsistent with receivership or bankruptcy law. The General Partnership claimants do not have any direct claim against CWM Realty. The paramount goal of a federal equity receivership is to administer receivership assets in a fair, equitable and efficient manner. Here, equity demands that following payment of Administrative Claims and Priority Claims, Note Payable Claims and Direct Claims Against CWM Realty receive pro-rata distributions prior to making any distributions on General Partnership Claims. (Hebrank Decl. ¶ 18.)

V. CONCLUSION

For the reasons set forth above, the Receiver respectfully requests an Order Approving Classification of Claims and Future Claims Distributions of the Assets of CWM Realty, pursuant to **Exhibit “A”** of the Hebrank Decl..

Dated: October 18, 2013

MULVANEY BARRY BEATTY LINN & MAYERS, LLP

By: /s/ Everett G. Barry, Jr.
Attorneys for Thomas C. Hebrank,
Permanent Receiver

HEBCO.100.505362.1

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8 Attorneys for Thomas C. Hebrank,
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 ESTATE CORPORATION,

21 Defendants.

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

**DECLARATION OF THOMAS C.
 HEBRANK IN SUPPORT OF
 MOTION FOR ORDER
 APPROVING CLASSIFICATION
 OF CLAIMS AND FUTURE
 CLAIMS DISTRIBUTIONS OF THE
 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

22
 23 I, Thomas C. Hebrank, declare as follows:

24 1. I am the court-appointed Permanent Receiver for Copeland
 25 Wealth Management, a Financial Advisory Corporation (“CWM
 26 Financial”), Copeland Wealth Management, a Real Estate Corporation
 27 (“CWM Realty”), and their subsidiaries and affiliates (collectively, the
 28 “Receivership Entities”).

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

1 2. The following are facts within my knowledge, except those
2 stated on information and belief and as to those I believe them to be
3 true. If called as a witness I could and would testify to them under oath.

4 3. I am informed and believe that Charles P. Copeland, a
5 certified public accountant, was the co-owner, founder, officer and
6 director of Copeland Realty, Inc. ("CRI") and Copeland Wealth
7 Management, a Real Estate Corporation ("CWM Realty"). I believe that
8 Mr. Copeland treated CRI and CWM Realty as essentially the same
9 entity and for purposes of this Receivership, CRI and CWM Realty have
10 collectively been referred to as "CWM Realty." CWM Realty was Charles
11 P. Copeland's general operating entity. CWM Realty was also the
12 general partner of each of the separate limited partnerships and
13 accordingly, as the general partner, is liable for claims asserted against
14 the separate limited partnerships.

15 4. Given that all the other Receivership Entities have either
16 been dissolved, released back to the general partners pursuant to
17 settlements approved by the Court, or were defunct prior to the
18 commencement of the Receivership, at this time it appears that the Fixed
19 Income Funds and CWM Realty are the only remaining Receivership
20 Entities that have any assets to distribute.

21 5. With respect to the claims against CWM Realty, I propose to
22 distribute the assets of CWM Realty in the following order, based on the
23 priority of claims: 1) Administrative Claims; 2) Priority Claims; 3) Note
24 Payable Claims and Direct Claims Against CWM Realty; and 4) General
25 Partnership Claims. Based on the current assets held by CWM Realty
26 and my analysis of the claims filed against CWM Realty, it is unlikely that
27 General Partnership Claims will receive any distributions.

28 /////

1 6. With this Motion, I am seeking court approval of this proposal
2 to make future distributions of the assets of CWM Realty, in accordance
3 with the distribution schedule attached hereto as **Exhibit "A."** The
4 specific dollar amount of each distribution is currently unknown, as the
5 Receiver, and any potential successor-in-interest, will continue to collect
6 obligations due to CWM Realty.

7 7. I received approximately 28 proofs of claim against CWM
8 Realty by the Claims Bar Date. Any given claim against CWM Realty
9 may have priority over, or be subordinate to, another given claim,
10 depending upon the nature of the claims at issue and rights conferred
11 upon each claim holder by law. After carefully reviewing all claims and
12 supporting documents submitted against CWM Realty, and reconciling
13 these claims and other non-filing claims with the Receivership Entities'
14 books and records, I separated and classified the claims, according to
15 level of priority: 1) Administrative Claims; 2) Priority Claims; 3) Note
16 Payable Claims and Direct Claims Against CWM Realty; and 4) General
17 Partnership Claims.

18 8. Several note payable claimants did not file claims, however,
19 they are entitled to receive pro rata distributions as note payable holders.
20 There will be no distributions to any parties or claimants holding any
21 equity interest in CWM Realty.

22 9. The statutory scheme for priorities in a receivership is similar
23 to that in bankruptcy, i.e., that similarly situated persons are treated the
24 same, with higher classes entitled to payment prior to lower classes.
25 **Exhibit "A"** reflects a classification of each claim, the amount stated on
26 the proof of claim, and if applicable, my analysis of the claim. Where any
27 claim listed on **Exhibit "A"** did not reconcile with the Receivership
28 Entities' books and records, including if the claims were too low, I

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

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

1 propose that the claim be allowed in the amount owed according to the
2 books and records. These discrepancies are noted on **Exhibit "A"** and
3 reflected in the proposed allowed amount of each claim. I propose to
4 make future distributions, directly or through a liquidating trustee, based
5 on the priority of each claimant's claim.

6 10. As indicated on **Exhibit "A,"** "Administrative Claims" are
7 those that arose against the Receivership Entities on or after the date of
8 I was appointed on October 25, 2011. I have been paying the expenses
9 of the Receivership Estate in the ordinary course and will continue to do
10 so, as authorized by the Court. I anticipate that the only Administrative
11 Claims outstanding against the Receivership Entities will be (a) ordinary
12 course claims that have not yet become due and payable and (b) my
13 claims and my professionals' claims for payment of fees and
14 reimbursable expenses allowed by the Court.

15 11. Administrative Claims against the Receivership Entities and
16 CWM Realty include my fees and costs, administrative fees and costs,
17 and any fees and costs for professionals that I hired, including my
18 General Counsel, Mulvaney Barry Beatty Linn & Mayers LLP. Pursuant
19 to Court Order, my professionals and I have filed Interim Fee
20 Applications throughout this case and unless ordered otherwise, the my
21 professionals and I will receive compensation through CWM Realty,
22 according to the Interim Fee Applications and a Final Application at the
23 close of the receivership. Subject to funds on hand, Administrative
24 Claims will be paid in full before distributions are made to any other
25 claimant.

26 12. The only priority claim filed against CWM Realty is the claim
27 of David J. Rapp in the amount of \$3,216.15, for services performed as
28 an employee of CWM Realty, for the post-receivership period of 10/16/11

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
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TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

1 to 10/28/11. I have no objection to Mr. Rapp’s claim and Mr. Rapp’s
2 claim will be paid after Administrative Claims are paid in full.

3 13. As indicated on **Exhibit “A,”** “Note Payable Claimants” are
4 those individuals and entities, and their estates or successors-in-interest
5 that loaned money directly to CWM Realty to obtain promissory notes
6 issued by CWM Realty. There are ten Note Payable Claimants that hold
7 claims against CWM Realty and each is anticipated to receive a pro-rata
8 distribution, after payment of Administrative Claims and Priority Claims.
9 The Note Payable Claim held by Luckey will be offset by the amount that
10 he owes to the Receivership Entities. I have no objection to the claims
11 filed by the Note Payable Claimants.

12 14. As indicated on **Exhibit “A,”** “Direct Claims Against CWM
13 Realty” are those entities that provided pre-receivership services directly
14 to CWM Realty. Based on the claims I received, there are three entities
15 that filed claims asserting Direct Claims Against CWM Realty and it is
16 anticipated that each will receive a pro-rata distribution, after payment of
17 Administrative Claims and Priority Claims. I have no objection to the
18 claims filed by the entities that assert Direct Claims Against CWM Realty.

19 15. As indicated on **Exhibit “A,”** “General Partnership Liability
20 Claimants” are those individuals or entities who assert a claim against
21 CWM Realty based upon the premise that CWM Realty, as the general
22 partner, is liable for claims asserted against the separate limited
23 partnerships. Based on the current assets held by CWM Realty and the
24 my analysis of the claims filed against CWM Realty, it is unlikely that
25 general partnership liability claimants will receive any distributions from
26 CWM Realty, after payment of Administrative Claims, Priority Claims,
27 Note Payable Claims and Direct Claims Against CWM Realty. I do not
28 object to these claimants making a general partnership liability claim,

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

1 however, I reserve my right to clarify the amount of these claims to the
2 extent there is any distribution made to this class of claims.¹

3 16. After the SEC Complaint was filed, I was tasked with
4 investigating the financial condition of the Receivership Entities,
5 determining the extent of commingling of funds amount the Receivership
6 Entities and identifying and administering/liquidating all assets of the
7 Receivership Entities to satisfy creditor claims. In this case, I have
8 categorized four separate classes of claims filed against CWM Realty: 1)
9 Administrative Claims; 2) Priority Claims; 3) Note Payable Claims and
10 Direct Claims Against CWM Realty; and 4) General Partnership Claims
11 and requests that future distributions be made according to this
12 classification because it is the appropriate equitable relief.

13 17. Note Payable Claims and Direct Claims Against CWM Realty
14 should receive pro rata distributions before any distributions are made on
15 General Partnership Claims. I am informed and believe that Note
16 Payable Claimants loaned hard money directly to CWM Realty. With the
17 exception of the Note Payable – Kohut claim, all other Note Payable
18 Claimants do not have any equitable interest in the Fixed Income Funds,
19 the other remaining Receivership Entities that have any assets to
20 distribute.

21 18. The General Partnership claimants do not have any direct
22 claim against CWM Realty. The paramount goal of a federal equity
23 receivership is to administer receivership assets in a fair, equitable and
24 efficient manner. Here, equity demands that following payment of
25 Administrative Claims and Priority Claims, Note Payable Claims and

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¹ Some claims were filed as “TBD” or “contingent.”

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Direct Claims Against CWM Realty receive pro-rata distributions prior to making any distributions on General Partnership Claims.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this Declaration was executed in San Diego, California on October 18, 2013.

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

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

HEBCO.100.505372.1

Exhibit A

COPELAND ENTITIES
EQUITY INVESTMENTS / NOTES RECEIVABLE & NOTES PAYABLE
COPELAND WEALTH MANAGEMENT

Per Books as of 10/19/11 (Date of Receivership)	Proof of Claim Filed	Amount	Comments
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CWM Administrative Claims
 Thomas C. Hebrank, Receiver
 Mulvaney Barry Beauty Linn & Mayers LLP
 Lavine Lotgren
 Unpaid Ordinary Course Claims

CWM Priority Claims
 David Rapp

Entity	Per Books as of 10/19/11 (Date of Receivership)	Proof of Claim Filed	Amount	Comments
CWM Notes Payable				
Note Payable - Suzana Bricker	173,541.67	Y	\$175,000.00	
Note Payable - Dr. Nong	300,000.00	Y	\$300,000.00	
Note Payable - Maggie Douglas	17,200.00	N		
Note Payable - Hallman	40,000.00	N		
Note Payable - William & Helen Huntley	130,000.00	N		
Note Payable - Luckey	400,000.00	N		Offset by the amount owed to the Receivership Entities
Note Payable - CF#2	822,587.97	N		
Note Payable - CF#3	101,405.49	N		
Note Payable - Kohut	400,000.00	Y	\$410,000.00	
Note Payable - McFarland	50,000.00	N		
	<u>2,434,735.13</u>			

CWM Direct Claims Against Partnership
 Waterstone Asset Management
 Locke Lord LLP
 MNJ Key Corporation

Entity	Per Books as of 10/19/11 (Date of Receivership)	Proof of Claim Filed	Amount	Comments
CWM General Partnership Liability Claims				
Daniel B. and Sari Schachrel		Y	\$2,400,000.00	
Jeanne C. Minnerly		Y	\$87,768.86	
Physician Surgery Center LLC		Y	\$6,815,641.09	
Rancho Mirage Surgery Center		Y	\$6,815,691.09	
Dori Lalanne		Y	156,316.00	Offset by the amount owed to the Receivership Entities
Altura Credit Union		Y	\$775,451.91	
88.38% Limited Partners of Copeland Properties 10		Y	\$3,810,863.08	
Glen Goodwin, Individually and as Trustee		Y	\$249,000	
Harold Ratche		Y	\$290,800	
Taber Family Trust		Y	TBD	
Maureen Taber		Y	TBD	
Bruce L. Taber		Y	TBD	
National Credit Union Administration		Y	\$4,263,247.26	
American Equity Investment Life Insurance Company		Y	Contingent/Unknown	

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

8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**NOTICE OF LODGMENT OF
 ORDER APPROVING
 CLASSIFICATION OF CLAIMS
 AND FUTURE CLAIMS
 DISTRIBUTIONS OF THE
 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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

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Exhibit A [Proposed] Order Approving Classification of Claims and Future Claims Distributions for CWM Realty

Dated: October 18, 2013

MULVANEY BARRY BEATTY LINN & MAYERS, LLP

By: /s/ Everett G. Barry, Jr.
Attorneys for Thomas C. Hebrank,
Permanent Receiver

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

HEBCO.100.505733.1

Exhibit A

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

8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

[PROPOSED]

**ORDER APPROVING
 CLASSIFICATION OF CLAIMS
 AND FUTURE CLAIMS
 DISTRIBUTIONS OF THE
 ASSETS OF CWM REALTY**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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

1 The Court, having considered the Motion for Order Approving
2 Classification of Claims and Future Claims Distributions of the Assets
3 of CWM Realty (“Motion”) filed by Mulvaney Barry Beatty Linn &
4 Mayers LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank
5 (“Receiver”), the court-appointed Permanent Receiver for Copeland
6 Wealth Management, a Financial Advisory Corporation, Copeland
7 Wealth Management, a Real Estate Corporation, and their
8 subsidiaries and affiliates, and any opposition thereto, and good
9 cause appearing therefor,

10 IT IS HEREBY ORDERED as follows:

11 The Receiver and/or his successor is authorized to distribute the
12 assets of CWM Realty in the following order, based on the priority of
13 claims: 1) Administrative Claims; 2) Priority Claims; 3) Note Payable
14 Claims and Direct Claims Against CWM Realty; and 4) General
15 Partnership Claims, as further indicated in **Exhibit “A”** to the
16 Declaration of Thomas C. Hebrank filed in support of this motion. The
17 Priority of Claims and Distribution Schedule is hereby incorporated by
18 this reference.

19
20 **IT IS SO ORDERED.**

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

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

25 By: /s/ Everett G. Barry, Jr.
26 Attorneys for Thomas C. Hebrank, Permanent Receiver

27
28 HEBCO.100.505732.1

1 Everett G. Barry, Jr. (SBN 053119)
 2 ebarry@mulvaneybarry.com
 3 John H. Stephens (SBN 82971)
 4 jstephens@mulvaneybarry.com
 5 Patrick L. Prindle (SBN 87516)
 6 pprindle@mulvaneybarry.com
 7 Toby S. Kovalivker (SBN 234386)
 8 tkovalivker@mulvaneybarry.com
 9 MULVANEY BARRY BEATTY LINN & MAYERS LLP
 10 401 West A Street, 17th Floor
 11 San Diego, CA 92101-7994
 12 Telephone: 619-238-1010
 13 Facsimile: 619-238-1981

14 Attorneys for Permanent Receiver,
 15 Thomas C. Hebrank

16 UNITED STATES DISTRICT COURT
 17 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

18 SECURITIES AND EXCHANGE
 19 COMMISSION,

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

22 Plaintiff,

23 DATE: November 18, 2013
 24 TIME: 10:00 a.m.
 25 Crtrm: 8, 2nd Floor
 26 Judge: Hon. Manuel L. Real

27 v.

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

Defendants.

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

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

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
SAN DIEGO, CALIFORNIA 92101-7944
TELEPHONE 619 238-1010
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On October 18, 2013, I served the following documents:

- **NOTICE OF MOTION AND MOTION FOR ORDER APPROVING CLASSIFICATION OF CLAIMS AND FUTURE CLAIMS DISTRIBUTIONS OF THE ASSETS OF CWM REALTY;**
- **MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF MOTION FOR ORDER APPROVING CLASSIFICATION OF CLAIMS AND FUTURE CLAIMS DISTRIBUTIONS OF THE ASSETS OF CWM REALTY;**
- **DECLARATION OF THOMAS C. HEBRANK IN SUPPORT OF MOTION FOR ORDER APPROVING CLASSIFICATION OF CLAIMS AND FUTURE CLAIMS DISTRIBUTIONS OF THE ASSETS OF CWM REALTY;**
- **NOTICE OF LODGMENT OF ORDER APPROVING CLASSIFICATION OF CLAIMS AND FUTURE CLAIMS DISTRIBUTIONS OF THE ASSETS OF CWM REALTY.**

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

[SEE SERVICE LIST BELOW]

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

 X **FEDERAL.** I hereby certify that I am employed in the office of a member of the Bar of the United States District Court for the Central District of California, Western Division, at whose direction this service was made

Executed on October 18, 2013, at San Diego, California.

/s/Cindy Jennings
Cindy Jennings

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

SERVICE LIST

Updated: 10/14/13

WEED FAMILY LIVING TRUST C/O CATHY OR STEPHEN WEED 62 RUE JEAN BAPTISTE PIGALLE PARIS FC 75010	MARJORIE HATFIELD LIVING TRUST (PEGGY NEUMANN) 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HOME SAVINGS & LOAN COMPANY COMMERCIAL LOAN DPT. PO BOX 1111 YOUNGSTOWN OH 44501
COLUMBIA GAS OF KENTUCKY PO BOX 742523 CINCINNATI OH 45274-2523	JOSEPH DOTAN 1618 WOODLANDS BEAUMONT CA 92228	OHIO DEPARTMENT OF TAXATION PO BOX 182101 COLUMBUS OH 43218-2101
ONE WEST BANK 888 E WALNUT ST PASADENA CA 91101	LUCKEY CHARITABLE TRUST 8531 GLENDALE RD HESPERIA CA 92345	SUSAN WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373
MARK J. FURUYA ESQ. SABAITIS O'CALLAGHAN LLP 975 E GREEN ST PASADENA CA 91106	TD AMERITRADE FBO DON L. HIGDON IRA 1600 RHODODENDRON #412 FLORENCE OR 97439	GREGORY J. SHERWIN ESQ. FIELDS FEHN & SHERWIN 11755 WILSHIRE BLVD 5TH FLR LOS ANGELES CA 90025-1521
LOUISE COFFMAN 19291 SABAL LAKE DR BOCA RATON FL 33434	KATHI SEEGRAVES 20521 WHITSTONE CIRCLE BEND OR 97702	RICK HIGDON 29107 GUAVA LN BIG PINE KEY FL 33043
KHARI BAKER 27878 VIA SARASATE MISSION VIEJO CA 92692	MARGARITA ESTRADA PEREZ PO BOX 370 CHINO CA 91708	KLAUS & LINDA KUEHN 13138 OAK CREST DR YUCAIPA CA 92399
WELLS FARGO COMMERCIAL MORTGAGE ATTN: KEN MURRAY 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	FLAGSTAR BANK MAIL-STOP W-205-2 5151 CORPORATE DR TROY MI 48098	DEREK ROSCOE C/O NAI ISAAC COMMERCIAL PROP. 771 CORPORATE DR STE 300 LEXINGTON KY 40503
LANDAMERICA ASSESSMENT CORPORATION PO BOX 27567 RICHMOND VA 23261	MARY MARGARET HASY REVOCABLE TRUST 6609 SUMMER TRAIL PLC HIGHLAND CA 92346	JG SERVICE COMPANY 15632 EL PRADO RD CHINO CA 91710
NEAL & RUTH BRICKER FAMILY TRUST 985 S ORANGE GROVE BLVD UNIT 101 PASADENA CA 91105	MELVYN & RUTH ROSS 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	GOLDEN EAGLE INSURANCE PO BOX 84834 SAN DIEGO CA 92186-5834
C-III ASSET MANAGEMENT LLC ATTN: KATHY PATTERSON 5221 N O'CONNOR BLVD STE 600 IRVING TX 75039	SMITH REVOCABLE TRUST LENNA SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	GEORGE L. FLETCHER JANET G. FLETCHER 1910 COUNTRY CLUB LN REDLANDS CA 92373
WELLS FARGO COMMERCIAL MORTGAGE SERVICING 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	HOME SAVINGS & LOAN ATTN: DAN NY WHITE 275 W FEDERAL ST YOUNGSTOWN OH 44503	COMMONWEALTH OF KENTUCKY OFFICE OF HOUSING, BUILDING & CONST. 101 SEA HERO RD STE 200 FRANKFORT KY 40601-5405
ANDREW J. HALEY, ESQ. GREENWALD PAULY FOSTER & MILLER P.C. 1299 OCEAN AVE STE 400 SANTA MONICA CA 90401-1007	CAROL DOCIS BROKERAGE A/C 18028 W KENWOOD AVE DEVORE CA 92407	CHARLES SCHWAB FBO W.W. EURE JR. MD INC. IRA PO BOX 10065 SAN BERNARDINO CA 92423
NEAL LIVING TRUST 7322 STARBOARD ST CARLSBAD CA 92011	LILLIAN N. FRANKLIN 740 E AVERY ST SAN BERNARDINO CA 92404	BENTON-COLE PROPERTIES INC. 11761 ALMOND CT LOMA LINDA CA 92354
ANH T. NONG & NHON NGUYEN TTEE PEN 209 E SUNSET DR S REDLANDS CA 92373	NGYUEN & NONG PENSION PLAN 209 E SUNSET DR S REDLANDS CA 92373	MURALIGOPAL LIVING TRUST 731 BUCKINGHAM DR REDLANDS CA 92374
NEONATOLOGY MEDICAL GROUP INC. RETIREMENT PLAN 731 BUCKINGHAM DR REDLANDS CA 92374	TD AMERITRADE FBO JOHN KOHUT IRA 6946 OROZCO DR RIVERSIDE CA 92506	W.W. EURE JR. MD INC. DONALD MASON REGISTERED AGENT 8275 DEADWOOD CT REDLANDS CA 92373
BARBARA WHAN 5944 SPOON RD PALM SPRINGS CA 92264-6351	PATRICE A. MILKOVICH 3605 BONITA VERDE DR BONITA CA 91902	VELLORE G. MURALIGOPAL 731 BUCKINGHAM DR REDLANDS CA 92374
ADELE M. HANSEN 6609 SUMMERTRAIL PLC HIGHLAND CA 92346	MANLEY J. LUCKEY 8531 GLENDALE RD HESPERIA CA 92345	JOHN J. KOHUT 6946 OROZCO DR RIVERSIDE CA 92506
ROBERT & GLADYS MITCHELL 11761 ALMOND CT LOMA LINDA CA 92354	PEGGY HATFIELD NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	KOHUT FAMILY TRUST 6946 OROZCO DR RIVERSIDE CA 92506
BETTY MARKWARDT 1220 W 4TH ST ANACONDA MT 59711	PEREZ FAMILY SURVIVORS TRUST 13219 PIPELINE AVE CHINO CA 91710	CYNTHIA GILLILAN 39292 OAK GLEN RD YUCAIPA CA 92399
BARBARA Z. STAHR 667 GULL DR BODEGA BAY CA 94923	MARK & BARBARA CARPENTER 35571 SLEEPY HOLLOW RD YUCAIPA CA 92399	PAUL FAMILY TRUST PO BOX 7357 REDLANDS CA 92375

CHARLES SCHWAB FBO MELVYN B. ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663-2204	ROBERT M. SHAUGHNESSY ESQ. DUCKOR SPRADLING 3043 4TH AVE SAN DIEGO CA 92103	CHARLES SCHWAB FBO ROBERT HOWARD IRA 502 AVENIDA LA COSTA SAN CLEMENTE CA 92672
LNR (LOAN SERVICER) ATTN: JORGE RODRIGUEZ 1601 WASHINGTON AVE 7TH FLR MIAMI FL 33139	DIVISION OF REVENUE LEXINGTON-FAYETTE URBAN CNTY GOVT PO BOX 14058 LEXINGTON KY 40512	DAN BAKER C/O JONATHAN L. GEBALLE ESQ. 11 BROADWAY STE 615 NEW YORK NY 10004
CAROL P. LOWE 1837 ONDA DR CAMARILLO CA 93010	PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	J. JAY & THERESA WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234
CHARLES GREY 63 TURNBURY LN IRVINE CA 92620	PINKNER FAMILY TRUST 279 GREEN MOUNTAIN PALM DESERT CA 92211	GLENN GOODWIN TRUST PO BOX 735 SKYFOREST CA 92385
RICHARD NEAL 7322 STARBOARD ST CARLSBAD CA 92011	RON MITCHELL 12033 FOURTH ST YUCAIPA CA 92399	C & R ASPHALT PO BOX 8201 LEXINGTON KY 40533-8201
DONNA WOOLEY 12721 COLUMBIA AVE YUCAIPA CA 92399	SAMUEL D. GREGORY 4432 STRONG ST RIVERSIDE CA 92501	CATHY BURGESS INTERIORS 155 E MAIN ST STE 102 LEXINGTON KY 40507
WILLIAM F DAVIS RE: FLOYD N. ANDERSEN HIGHWAY 111 #9-472 LA QUINTA CA 92253	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	ROBERT H. ZIPRICK ESQ. ZIPRICK & CRAMER LLP 707 BROOKSIDE AVE REDLANDS CA 92373
BONNIE KILMER 5120 BRECKENRIDGE AVE BANNING CA 92220	SCHACHTEL FAMILY TRUST 6 STRAUSS TERRACE RANCHO MIRAGE CA 92270	DILL & SHOWLER 400 BROOKSIDE AVE REDLANDS CA 92373
PERRY DAMIANI 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	STEELE FAMILY TRUST 26858 CALLE REAL CAPISTRANO BEACH CA 92624	BILZIN SUMBERG BAENA PRICE AXELROD 1450 BRICKELL AVE STE 2300 MIAMI FL 33131-3456
BEN-TEL SERVICE B.W. BLANTON, JR. 4001 PALMETTO SPRINGS WAY LEXINGTON KY 40513-1603	CHARLES SCHWAB FBO IRENA SNIĘCINSKI IRA PO BOX 161680 BIG SKY MT 59716-1680	BEN PEREZ, PHILIP PEREZ AND MICHAEL PEREZ 13245 VICTORIA ST RANCHO CUCAMONGA CA 91739
SCOTT SHOWLER, ATTORNEY AT LAW 1839 COMMERCENTER W SAN BERNARDINO CA 92408	TABER FAMILY TRUST 1475 CRESTVIEW RD REDLANDS CA 92374	FEDERAL EXPRESS PO BOX 7221 PASADENA CA 91109-7321
GEOFFREY A. GARDINER 11535 ACACIA ST LOMA LINDA CA 92354	JENNIFER SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0601
FRED & JOYCE DIMMITT 321 MYRTLEWOOD DR CALIMESA CA 92320	RHONDA DEAN 2172 CLARK AVE COTTAGE GROVE OR 97424	GOODWIN & ASSOCIATES 1175 IDAHO ST STE 201 REDLANDS CA 92374
CHARLES SCHWAB FBO JANET IHDE IRA 35-800 BOB HOPE DR STE 225 RANCHO MIRAGE CA 92270	TD AMERITRADE FBO BETTY MARKWARDT IRA 1220 W 4TH ST ANACONDA MT 59711	LINDA KEY MNJ KEY CORPORATION PO BOX 3655 SAN DIEGO CA 92163-3655
NORTH CAROLINA DEPT OF REVENUE PO BOX 25000 RALEIGH NC 27640-0645	ROBERT R. & ELAYNE ALLEN ROUTE 2 BOX 284 ELLINGTON MO 63638	PARACORP DBA PARASEC PO BOX 160568 SACRAMENTO CA 95816-0568
CHARLES SCHWAB FBO KIRK HOWARD ROTH IRA 1648 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO ALBERT IRA 232 ANITA CT REDLANDS CA 92373	TD AMERITRADE FBO STEVEN IRA 14424 GREENPOINT LN HUNTERSVILLE NC 28078
CHARLES SCHWAB FBO LEONARD F. NEUMANN IRA 30176 LIVE OAK CANYON RD REDLANDS CA 92373	CHARLES SCHWAB FBO JANET K. IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263	TD AMERITRADE FBO HORACE DILLOW IRA 1343 CRESTVIEW RD REDLANDS CA 92374
MARIA PEREZ 1364 AURORA LN SAN BERNARDINO CA 92408	SANDRA AND PERRY HAYES 111 E SUNSET DR S REDLANDS CA 92373	PREMIUM ASSIGNMENT CORPORATION PO BOX 3100 TALLAHASSEE FL 32315-3100
CHARLES SCHWAB FBO ANGELA ELLINGSON IRA 1155 DYSART DR BANNING CA 92220	TD AMERITRADE FBO JOSEPH DOTAN IRA 1618 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO JANET IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263
CHARLES SCHWAB FBO HAROLD RACINE IRA 1408 S CENTER ST REDLANDS CA 92373	TD AMERITRADE FBO EDDIE DOTAN ROLLOVER IRA 20 FAIRLEE TERRACE WABAN MA 02468	THE MATTACOLA LAW FIRM 217 N WASHINGTON ST PO BOX 725 ROME NY 13442-0725
THE BORK FAMILY TRUST 24968 LAWTON AVE LOMA LINDA CA 92357	STAHR LIVING TRUST 667 GULL DR BODEGA BAY CA 94923	THE GOODWIN INSURANCE AGENCY PO BOX 1897 REDLANDS CA 92373
CHARLES SCHWAB FBO DONALD I. PETERSON IRA ROLLOVER 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	CHARLES SCHWAB FBO KIRK HOWARD IRA 1648 WOODLANDS RD BEAUMONT CA 92223
WRIGHT FAMILY LIVING TRUST 111 SIERRA VISTA DR REDLANDS CA 92373	STEWART R. WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373	WATERSTONE ASSET MANAGEMENT 8720 RED OAK BLVD STE 300 CHARLOTTE NC 28217

MOUND INVESTMENTS ATTN: RHONDA WELDAY 34124 FREEDOM RD FARMINGTON MI 48335	TD AMERITRADE FBO CHARLES GREY IRA 63 TURNBURY LN IRVINE CA 92620	TD AMERITRADE FBO EHUD DOTAN IRA 20 FAIRLEE TERRACE WABAN WA 02468
UNITED STATES TREASURY 290 N D ST SAN BERNARDINO CA 92401-9964	ZIILCH FAMILY TRUST 667 GULL DR BODEGA BAY CA 94923	JUDY BACA 1001 W BALBOA BLVD NEWPORT BEACH CA 92661
CHARLES SCHWAB FBO KARL PHILLIPS ROTH IRA 27878 VIA SARASATE MISSION VIEJO CA 92692	TD AMERITRADE FBO STEPHEN WEISS IRA ROLLOVER 109 MIDLAND RD. CHARLESTOWN RI 02813	ALFONSO L. POIRE, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
HIGGS BENJAMIN 101 W FRIENDLY AVE STE 500 GREENSBORO NC 27401	TD AMERITRADE FBO JILL MEADER IRA 27250 NICOLAS RD APT A231 TEMECULA CA 92591	ROBERT & ENID MCCOLLOCH 5520 APPLE ORCHARD LN RIVERSIDE CA 92506
JACOBSON TRUST 384 MESA VERDE PARK BEAUMONT CA 92223	WILLIAM & MARION CONLEY 376 FRANKLIN AVE REDLANDS CA 92373	AMERICAN WEST PROPERTIES INC. PO BOX 1299 LAKE FOREST CA 92609
CHRISTI C. HIGDON 11331 SUNDANCE LN BOCA RATON FL 33428	ZIILCH BYPASS TRUST 667 GULL DR BODEGA BAY CA 94923	BRUNICK, MCELHANEY & BECKETT PO BOX 6425 SAN BERNARDINO CA 92412
CHARLES SCHWAB FBO RICHARD PAUL BLANDFORD ROTH IRA 7838 VALMONT ST HIGHLAND CA 92346	LOUIS G. FOURNIER III THE SUTTON COMPANIES 525 PLUM ST STE 100 SYRACUSE NY 13204	JAMES R. FORBES, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
CLEM M. MCCOLLOCH TRUST 5520 APPLE ORCHARD LN RIVERSIDE CA 92506	CLMG CORP. PO BOX 55278 BOSTON MA 02205-5278	CHARLES & MILDRED GREY 63 TURNBURY LN IRVINE CA 92620-0244
CHRISTINE COFFMAN 11331 SUNDANCE LN BOCA RATON FL 33428	DAVID ZIILCH TRUST 941 KENSINGTON DR REDLANDS CA 92374	CYNTHIA HEALY 2560 GORDEN RD. STE 201-A MONTEREY CA 93942
CINQUE FAMILY TRUST 36261 CHAPARRAL CT YUCAIPA CA 92399	THOMAS PHILLIPS 1582 HUCKLEBERRY LN SAN LUIS OBISPO CA 93401	ONEWEST BANK 390 WEST VALLEY PKWY ESCONDIDO CA 92025-2635
JAMES R. WATSON MD INC. PROFIT SHARING PLAN 259 TERRACINA BLVD REDLANDS CA 92373	ROLLIE A. PETERSON ESQ. PETERSON & KELL 2377 GOLD MEADOW WAY STE 280 GOLD RIVER CA 95670	STATE OF MICHIGAN C/O MICHIGAN DEPT. OF TREASURY DEPT. 77003 DETROIT MI 48277-0003
DON KENT RIVERSIDE COUNTY TREASURER PO BOX 12010 RIVERSIDE CA 92502-2210	TD AMERITRADE FBO DALLAS STAHR IRA 667 GULL DR BODEGA BAY CA 94923	MOUNT INVESTMENT LIMITED PARTNERSHIP C/O HERITIER NANCE & SMOTHERS, P.C. 2150 BUTTERFIELD STE 250 TROY MI 48084
DAVID CONSTON 417 CHINO CANYON PALM SPRINGS CA 92262	THOMAS N. JACOBSON, ESQ. 3750 SANTA FE AVE STE 105 RIVERSIDE CA 92507	WESSELING & BRACKERMANN 6439 28TH AVE HUDSONVILLE MI 49426
DUSTY BRICKER 7002 KENNEDY BOULEVARD E APT 22F WEST NEW YORK NJ 07093-4921	DOROTHY ZIILCH 667 GULL DR BODEGA BAY CA 94923	ACE RESTORATION & WATERPROOFING INC. 620 E WALNUT AVE FULLERTON CA 92831
DIANA M. WEED 1339 WALLACH PLC NW WASHINGTON DC 20009	THE PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHAMPION ROOF COMPANY 2233 MARTIN ST STE 202 IRVINE CA 92612
DOTAN FAMILY TRUST 1618 WOODLANDS BEAUMONT CA 92228	JUDY RACINE 1408 S CENTER ST REDLANDS CA 92373	CLUB RESOURCE GROUP 25520 SCHULTE CT TRACY CA 95377
ELENA NIZZIA 1155 DYSART DR BANNING CA 92220	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624	ELIZABETH BRANSON PO BOX 911 LOMA LINDA CA 92354
EARL R. SCHAMEHORN JR. 1721 VALLEY FALLS AVE REDLANDS CA 92374	TIMOTHY C. WEED 133 E PALM LN REDLANDS CA 92373	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624
EDDIE & JAMIE DOTAN 20 FAIRLEE TERRACE WABAN MA 02468	NORMAN & LOIS SMITH 36135 GOLDEN GATE DR YUCAIPA CA 92399	MICHIGAN DEPT OF TREASURY PO BOX 30774 LANSING MI 48909-8274
GORDON & MYRA PETERSON 118 EDGE MONT DR REDLANDS CA 92373	BRIAN & SHARI BRANSON 2161 SUNSET CT COLTON CA 92324-9541	LOCKE & LORD 111 S WACKER DRIVE CHICAGO IL 60606
PHILLIP WANG DUANE MORRIS LLP ONE MARKET PLAZA SPEAR TOWER STE 2200 SAN FRANCISCO CA 94105-1127	CHARLES SCHWAB FBO JANET IHDE 74-785 HWY 111 WALL ST W BLDG #102 INDIAN WELLS CA 92210	MIDLAND LOAN SERVICES PNC BANK LOCKBOX LOCKBOX NUMBER 771223 1223 SOLUTIONS CENTER CHICAGO IL 60677-1002
FRED & ELAINE HOLLAUS 1096 DEER CLOVER WAY CASTLE PINES CO 80108-8271	DAVID HOLDEN 555 W REDLANDS BLVD REDLANDS CA 92373	MICHAEL T. O'CALLAGHAN ESQ. 80 S LAKE AVE STE 860 PASADENA CA 91101-5913
JAMES POWELL PO BOX 294 JOSHUA TREE CA 92252-0294	CHRIS CONDON 1334 SUSAN AVE REDLANDS CA 92374	SPILMAN THOMAS & BATTLE, PLLC 110 OAKWOOD DRIVE STE 500 WINSTON-SALEM NC 27103
JEAN SEYDA 168 LAKESHORE DR RANCHO MIRAGE CA 92270	MARK EDWARDS PO BOX 9058 REDLANDS CA 92346	CORNERSTONE LANE SURVEYING COMPANY 958 TEMESCAL CIRCLE CORONA CA 92879
HENRY W. SHELTON 805 NOTTINGHAM DR REDLANDS CA 92373	SIMPLEXGRINNELL DEPT CH 10320 PALATINE IL 60055-0320	WATERTIGHT PLUMBING, INC. 16462 GOTHARD ST STE 202 HUNTINGTON BEACH CA 92647

JESSIE COLEEN BIRCH REVOCABLE TRUST 1948 CAVE ST REDLANDS CA 92374	FRANK QUINLAN 895 DOVE ST 5TH FLR NEWPORT BEACH CA 92660	ELROD FENCE COMPANY 6459 MISSION BLVD RIVERSIDE CA 92509
JILL A. MEADER REVOCABLE TRUST 27250 NICOLAS RD APT A231 TEMECULA CA 92591	JOY ATIGA 12925 HILARY WAY REDLANDS CA 92373	EMC INSURANCE COMPANIES PO BOX 219225 KANSAS CITY MO 64121-9225
HU TONGS INC. 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	B.B.D. CLEANING SERVICE & SOLUTIONS PO BOX 817 LAWRENCEBURG KY 40342	INNOVATIVE ELECTRIC & CONSULTING INC. 18355 HIBISCUS AVE RIVERSIDE CA 92508
JRT REVOCABLE TRUST JON TAYLOR TRUSTEE PO BOX 681 CALIMESA CA 92320	KEYSTONE MORTGAGE CORPORATION ATTN: LOAN SERVICING DEPT. 360 N SEPULVEDA BLVD STE EL SEGUNDO CA 90245	SPILLMAN THOMAOS & BATTLE 300 KANAWHA BLVD E PO BOX 273 CHARLESTON WV 25321-00273
KASOTA GROUP 279 GREEN MOUNTAIN PALM DESERT CA 92211	JOHN COOMBE 5 FIRST AMERICAN WAY 4TH FLR SANTA ANA CA 92707	KARL SCHAMEHORN 1005 HAMLIN PLC REDLANDS CA 92373
JAMES P. GERRARD 1562 LISA LN REDLANDS CA 92374	MIRAGE DEVELOPERS, INC. 121 S PALM CANYON DR #208 PALM SPRINGS CA 92262	DUSTY BRICKER 7002 KENNEDY BLVD E APT 22F WEST NEW YORK NY 07093-4921
KATHLEEN R. WRIGHT 3605 BONITA VERDE DR BONITA CA 91902	DAVID BALDRIDGE 1717 CHAPARRALL #2 REDLANDS CA 92373	REP - REAL ESTATE PARTNERS 2569 MCCABE WAY 2ND FLOOR IRVINE CA 92614
KATIE HERNANDEZ PO BOX 8874 REDLANDS CA 92375	SUZANE L. BRICKER 1444 W 11TH ST UPLAND CA 91786	RIVERSIDE PUBLIC UTILITIES 3900 MAIN ST RIVERSIDE CA 92522-0144
ROBERT CASADY 14047 PAMLICO RD APPLE VALLEY CA 92307	KLAUS K.A. KUEHN 3404 BEVERLY DR SAN BERNARDINO CA 92405	ISAAC COMMERCIAL PROPERTIES 771 CORPORATE DRIVE STE 30 LEXINGTON KY 40555-5066
JON J. WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30113 LANSING MI 48909	AJ HORNE ELECTRIC COMPANY 1200 S BROADWAY STE 105 LEXINGTON KY 40504
JOE PINKNER 279 GREEN MOUNTAIN PALM DESERT CA 92211	LESLIE G. LAYBOURNE 11050 BRYANT ST SPACE 276 YUCAIPA CA 92399	ADT SECURITY SERVICES INC. PO BOX 371967 PITTSBURGH PA 15250-7967
LEONARD F. NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HIGDON REVOCABLE TRUST 29107 GUAVA LN BIG PINE KEY FL 33043	AETNA BUILDING MAINTENANCE PO BOX 636290 CINCINNATI OH 45263-6290
FATCO NAT'L COMMERCIAL SRVCS ATTN: A/R DEPT. 5 FIRST AMERICAN WAY SANTA ANA CA 92707	CHARLES P. COPELAND COPELAND GROUP 25884 BUSINESS CENTER DR STE B REDLANDS CA 92374-4516	ALLIED WASTE SERVICES #922 SACRAMENTO PO BOX 78030 PHOENIX AZ 85062-8030
VELLORE G. MURALIGOPAL MURALIGOPAL LIVING TRUST C/O ALFONSO L. POIRÉ GAW VAN MALE 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533-4825	LYNCH BYPASS TRUST LYNCH LIFETIME TRUST C/O DAVID R. MOORE MOORE & SKILJAN 7700 EL CAMINO REAL STE 207 CARLSBAD CA 92009	GEORGE L. FLETCHER/JANET G. FLETCHER C/O CHRISTOPHER A. SHUMATE ALBREKTSON LAW OFFICES 1801 ORANGE TREE LN STE 230 REDLANDS CA 92374-4587
PAMELA WACHTER MCAFEE NELSON MULLINS RILEY & SCARBOROUGH GLENLAKE ONE STE 200 4140 PARKLAKE AVE RALEIGH NC 27612	MICHAEL S. LEIB MADDIN HAUSER WARTELL ROTH & HELLER THIRD FLR ESSEX CENTRE 28400 NORTHWESTERN HIGHWAY SOUTHFIELD MI 48034-8004	HAROLD RAUNE RICHARD D. MCCUNE JR. MCCUNE WRIGHT LLP 2068 ORANGE TREE LN STE 216 REDLANDS CA 92374
GREGORY GLENN GLENN CONSERVATORSHIP CYNTHIA HEALY PO BOX 4037 MONTEREY CA 93942	A J HORNE ELECTRIC COMPANY C/O GOLDBERG & BLOOM, INC. ATTN: ROBIN BLOOM 4750 N HIATUS RD. FORT LAUDERDALE FL 33351	DAVID RAPP, PRESIDENT DESERT COMMERCIAL PROPERTY MANAGEMENT PO BOX 2367 RANCHO MIRAGE CA 92270
GEORGE L. FLETCHER/JANET G. FLETCHER TRUSTEES OF THE FLETCHER TRUST DATED FEBRUARY 26 2010 1910 COUNTRY CLUB LN REDLANDS CA 92373	DANA LEIGH OZOLS ESQ. THE WOLF FIRM A LAW CORPORATION ATTYS TO FINANCIAL SERVICES INDUSTRY 2955 MAIN ST 2ND FLR IRVINE CA 92614	WILLIAM & DOLORES MCDONALD C/O DEBRA B. GERVAIS LAW OFFICE OF DEBRA B. GERVAIS 302 W S AVE REDLANDS CA 92373
DR JOHN KOHUT / JOANN KOHUT / KOHUT FAMILY TRUST / JOHN J. KOHUT / FBO JOHN KOHUT IRA C/O LISA TORRES ESQ. GATES O'DOHERTY GONTER & GUY 15373 INNOVATION DR STE 170 SAN DIEGO CA 92128	DAVIS H. ELLIOT CONSTRUCTION CO., INC. PO BOX 37251 BALTIMORE MD 21297-3251	OHIO TREASURER OF STATE PO BOX 181140 COLUMBUS OH 43218-1140
WAYLAND W. EURE JR. MD / FBO W.W. EURE JR. MD INC. IRA C/O DAVID G. MOORE ESQ. REID & HELLYER APC 3880 LEMON ST FIFTH FLR PO BOX 1300 RIVERSIDE CA 92502-1300		