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8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

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

12 SECURITIES AND EXCHANGE
 13 COMMISSION,

14 Plaintiff,

15 v.

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

Defendants.

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

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

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Honorable Manuel L. Real

21
 22 **PLEASE TAKE NOTICE** that on April 7, 2014, at 10:00 a.m. in
 23 Courtroom 8 of the United States District Court, 312 North Spring Street,
 24 Los Angeles, California, the Court will consider the Ninth interim
 25 application of Thomas C. Hebrank ("Receiver"), Court-appointed
 26 Permanent Receiver for Charles P. Copeland; Copeland Wealth
 27 Management, A Financial Advisory Corporation (Copeland Financial);
 28 Copeland Wealth Management, A Real Estate Corporation ("Copeland

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

4 The following table summarizes the fees incurred, interim payment
 5 requested, and costs requested for the period October 1, 2013 through
 6 December 31, 2013 ("Period") by the Receiver:

Applicant and Role	Fees Incurred	Interim Payment Requested	Costs	Total
Thomas C. Hebrank	\$18,411.75	\$13,808.81	\$956.29	\$14,765.10

10 This notice, along with the ninth interim fee and cost application is
 11 posted on the Receiver's website (www.ethreadvisors.com). A hard
 12 copy of the application can also be obtained by contacting the Receiver's
 13 office at (619) 567-7223.

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

20 **NOTICE IS HEREBY GIVEN** that the proposed Order Approving
 21 the Ninth Interim Fee Application of the Receiver, a true and correct copy
 22 of which is attached hereto as **"Exhibit A"** and by this reference made a
 23 part hereof, has been lodged with the above-entitled Court.

24 DATED: March 7, 2014 MULVANEY BARRY BEATTY LINN & MAYERS LLP

25 By: /s/Everett G. Barry, Jr.
 26 Everett G. Barry, Jr.
 27 John H. Stephens
 28 Patrick L. Prindle,
 Attorneys for Thomas C. Hebrank,
 Permanent Receiver

MULVANEY BARRY BEATTY LINN & MAYERS
 A LIMITED LIABILITY PARTNERSHIP
 SEVENTEENTH FLOOR
 401 WEST A STREET
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Exhibit A

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

[PROPOSED]

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

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Honorable Manuel L. Real

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

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IT IS HEREBY ORDERED as follows:

1. Interim fees and costs for the period October 1, 2013 through December 31, 2013, are approved and authorized to be paid in the respective sums of \$13,808.81 (fees) and \$956.29 (costs), for a total of \$14,765.10. The foregoing fees and costs shall be paid from available unrestricted Receivership funds.

IT IS SO ORDERED.

Dated: _____

Judge, United States District Court

Submitted by:

MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

HEBCO.100.525912.1

1 THOMAS C. HEBRANK
Permanent Receiver
401 West A Street, Suite 1830
2 San Diego, California 92101
Phone: (619) 567-7223
3 Fax: (619) 567-7191
E-Mail: thebrank@ethreadvisors.com
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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 v.

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

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

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

Date: April 7, 2014
Time: 10:00 a.m.
Ctrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for
2 Copeland Wealth Management, a Financial Advisory Corporation ("CWM"),
3 Copeland Wealth Management, a Real Estate Corporation ("Copeland Realty"), and
4 their subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby
5 submits his ninth interim application for approval and payment of fees and
6 reimbursement of expenses. This application covers fees and costs incurred during
7 the period October 1, 2013 through December 31, 2013 (the "Application Period").

8 The Receiver has incurred \$18,411.75 in fees and \$956.29 in costs for this
9 Application Period. Detailed descriptions of the services rendered are contained in
10 Exhibit A attached hereto. Exhibit B is a chart reflecting the hours and fees billed to
11 each category of services on a monthly basis during the Application Period.
12 Exhibit C is a summary of the out-of-pocket costs. During the Application Period,
13 the Receiver and his staff have spent 95.9 hours at an overall blended billing rate of
14 \$191.99 per hour. The Receiver has discounted all fees by ten percent (10%) from
15 regular hourly billing rates. The Receiver is requesting and seeking interim
16 approval and payment of 75% of the fees for the Application Period totaling
17 \$13,808.81, and costs totaling \$956.29. The 75% interim award amount is
18 consistent with the Court's ruling on the Receiver's Second, Third, Fourth, Fifth,
19 Sixth, Seventh and Eight Interim Fee Applications.

20 21 I. OVERVIEW

22 A detailed description of the history and status of the case is contained in the
23 Receiver's Report #7 and subsequent filings. The following is an overview of the
24 Receivership case for the Application Period.

25 A. Copeland Realty Business Operations

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

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

3 1. Copeland Properties Eighteen (“CP18”) – The Court approved a sale of the
4 property which closed on December 7, 2012 for \$8,550,000.00. The sale was
5 complicated by the lender on the property, as well as various other parties who also
6 claimed an interest in the CP18 sales proceeds. A settlement was negotiated with
7 the lender, and approved by the Court on September 30, 2013. Various motions
8 were filed and pending with the Court for resolution of the claims by the other
9 parties in this matter. Extensive time was spent in responding to these claims and
10 the various related appeals. After numerous claims and appeals by Tri Tool, the
11 Court on January 9, 2014, denied Tri-Tool’s final appeal. The Receiver made the
12 final distributions to the CP18 partners and other parties shortly thereafter, as
13 previously approved by the Court.

14
15 **B. Notes Receivable Recoveries**

16 In conjunction with General Counsel, the Receiver has made demand for
17 payment, has collected some obligations in full, and in other cases has negotiated
18 settlements with account debtors to collect on notes receivables owed to various
19 Receivership entities. During this Application Period, the Receiver coordinated
20 with General Counsel to finalize the short sale related to the real property located at
21 42695 Death Valley Road, Banning, CA 92220 (“Nizzia Property”), resulting in a
22 total recovery of \$129,285.32 to the Receivership Estate.

23 To date, the total amount of \$767,270.31 has been collected, detailed as
24 follows:

- 25 1. The Receiver has collected \$66,000.00 from Myra and Gordon Peterson;
- 26 2. The Receiver has collected \$17,907.90 from James Watson;
- 27 3. The Receiver has collected \$355,000.00 from SoCal Del;
- 28 4. The Receiver has collected \$117,844.78 from Gina and Scott Spraggins;

- 1 5. The Receiver has collected \$70,732.31 from Dr. Vellore Muraligopal and
- 2 the Muraligopal Living Trust;
- 3 6. The Receiver has collected \$6,000.00 from Bobby Bhasker-Rao;
- 4 7. The Receiver has collected \$4,500.00 from Venkatasvara Rao; and
- 5 8. The Receiver has collected \$129,285.32 from the short sale of the Nizzia
- 6 Property.

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

11
12 **C. Proof of Claims and Planned Distributions**

13 During the Application Period, the Receiver prepared distribution schedules
14 and filed motions with the Court addressing distributions planned for the Copeland
15 Fixed Income and Copeland Wealth Management entities. The Court approved
16 these motions on January 2, 2014. Concurrent with this Fee Application, the
17 Receiver is proposing distributions for Copeland Fixed Income Two, L.P. and
18 Copeland Fixed Income Three, L.P. Sufficient funds do not exist for a distribution
19 for Copeland Fixed Income One, L.P., and any future distributions for Copeland
20 Wealth Management cannot yet to be determined due to outstanding claims and
21 expenses.

22
23 **D. Wrap-up of the Receivership**

24 The Receiver has been working with General Counsel to wrap-up the
25 receivership and proposes turning over the remaining tasks to a liquidating trustee,
26 with approval by the Court. The Receiver has identified potential third party
27 liquidating trustees or agents that he intends to recommend to the Court to be
28 appointed to oversee any remaining collections and distributions, to oversee final

1 administrative matters such as tax returns, and to address any unforeseen additional
2 matters that may arise after the Receiver is discharged.

3 The Receiver originally proposed ending the receivership prior to year-end,
4 and then in February 2014. However, with the delays relating to Tri Tool and the
5 CP18 appeals (which also affects other proposed final distributions), the wrap-up of
6 the receivership has been further delayed. Tri Tool filed an additional appeal on
7 February 13, 2014.

8 9 II. FEE APPLICATION

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

- 11 A. General Receivership
- 12 B. Asset Investigation & Recovery
- 13 C. Reporting
- 14 D. Operations & Asset Sales
- 15 E. Claims & Distributions
- 16 F. Legal Matters & Pending Litigation

17
18 Although some tasks cross multiple categories, effort is made to allocate time
19 to the most appropriate category in each instance.

20 21 A. General Receivership

22 This category contains time spent by the Receiver on (a) participating in
23 meetings and conferences with the SEC and legal counsel, (b) general administrative
24 matters including reviewing mail, emails and other correspondence directed to the
25 Receivership Entities, (c) correspondence and communications with lenders,
26 vendors, and tenants, (d) general bank account administration, (e) maintaining and
27 updating the Receiver's website with case information and documents, (f) the
28 employment of professionals, (g) traveling to Court hearings, investor

1 communications and conducting an investor general meeting, and (h) administrative
2 time involving the issuance of reports and sending of investor correspondence.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	17.3	\$3,892.50
G. Rodriguez	Director	\$157.50	6.0	\$472.50
TOTAL			23.3	\$4,365.00
Avg. Hourly Rate		\$187.34		

9 **B. Asset Investigation & Recovery**

10 Services in this category include time spent during the Application Period on (a)
11 review of entity financial statements and accountings; (b) identifying and securing
12 receivership estate assets; and (c) recovery of receivership assets, including notes
13 receivable.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	3.6	\$810.00
TOTAL			3.6	\$810.00
Avg. Hourly Rate		\$225.00		

19 **C. Reporting**

20 This category contains time spent by the Receiver attending Court hearings
21 and preparing receiver's reports, including issuing Receiver's Report #7.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	6.4	\$1,440.00
G. Rodriguez	Director	\$157.50	2.3	\$362.25
TOTAL			8.7	\$1,802.25
Avg. Hourly Rate		\$207.16		

D. Operations & Asset Sales

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

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	7.4	\$1,665.00
G. Rodriguez	Director	\$157.50	.6	\$94.50
L. Ryan	Accountant	\$90.00	15.5	\$1,395.00
TOTAL			23.5	\$3,154.50
Avg. Hourly Rate		\$134.23		

E. Claims and Distributions

Time billed in this category includes (a) the Receiver's work on the proof of claim process for investors and creditors; and (b) final receivership wrap-up items and planning for transition to a liquidating trustee upon the termination of the receivership by the Court.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	25.5	\$5,737.50
TOTAL			25.5	\$5,737.50
Avg. Hourly Rate		\$225.00		

F. Legal Matters & Pending Litigation

Time billed in this category includes the Receiver's work on (a) issues relating to actions against the Receivership Entities pending at the time of the

1 Receiver's appointment, (b) meetings with legal counsel; and (c) oppositions and
2 filings related to the operation of the receivership.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	11.3	\$2,542.50
TOTAL			11.3	\$2,542.50
Avg. Hourly Rate		\$225.00		

7
8 **G. Costs**

9 The Receiver requests that the Court approve \$956.29 in costs. A detailed
10 listing of each expense is summarized in Exhibit C. The Receiver charges \$.15 per
11 page for copies and all other items are billed at actual cost. Any travel reflects
12 coach airfare and reasonable accommodations billed at cost.

13
14 **III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE**
15 **ALLOWED**

16
17 **A. Efficient Staffing – Customary Rates**

18 The Receiver believes his request is fair and reasonable and that the fees and
19 costs incurred were necessary to the administration of the receivership estate. The
20 Receiver's request for compensation is based on its customary billing rates charged
21 in similar matters, discounted by ten percent (10%). The blended hourly rate for all
22 services provided by the Receiver during the Application Period is \$191.99. The
23 Receiver's billing rates are comparable or less than those charged in the community
24 on similarly complex matters. Although the Receiver reviews his hourly rates and
25 adjusts them annually on January 1 to reflect greater experience and expertise,
26 additional costs of operation, and comparable rates in the marketplace for
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1 competitive receivership firms, no rate adjustment will be requested in this case for
2 2014.

3

4 **B. Costs**

5 The Receiver also requests Court approval of \$956.29 in costs. A summary of
6 costs is included as Exhibit C. The Receiver charges \$.15 per page for copies and
7 all other items are billed at actual cost.

8

9

IV. CONCLUSION

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

14

15 WHEREFORE, the Receiver requests an order:

16 1. Approving \$18,411.75 in fees and \$956.29 in costs incurred by the
17 Receiver during the Application Period; and authorizing payment on an interim
18 basis of 75% of the fees totaling \$13,808.81 and \$956.29 in costs, for a total of
19 \$14,765.10, from available receivership estate assets in Copeland Wealth
20 Management (Copeland Realty) and/or the Copeland Fixed Income Funds;

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

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23

24 Dated: March 7, 2014

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

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Exhibit "A"

SEC - Copeland
October 2013

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation							
						A	B	C	D	E	F		
10/1/2013	Misc correspondence re: Copeland BK, investor issues. Make deposits.	0.8	Hebrank, T.	\$ 225.00	\$ 180.00	0.8							
10/2/2013	Corresponded with S. Jablow re tax returns.	0.2	Ryan, L.	\$ 90.00	\$ 18.00				0.2				
10/3/2013	Recorded Fixed Income 3 deposit. Prepared bank reconciliations for Fixed Income 1, 2, 3. Financial Advisors, Private Equity 2, CP2, CP5, CP7, CP9, CP10, CP16, CP17, and CP18.	2.0	Ryan, L.	\$ 90.00	\$ 180.00				2.0				
10/4/2013	Prepared for and met with attorneys to plan for receivership wrap-up. Review investor issues, N/R investor financial information, assets, etc to consider filing legal collection actions. Follow up on items from meeting.	3.0	Hebrank, T.	\$ 225.00	\$ 675.00					3.0			
10/4/2013	Corresponded with J. Bausite re closing bank accounts. Corresponded with T. Hebrank re tax returns.	0.4	Ryan, L.	\$ 90.00	\$ 36.00				0.4				
10/6/2013	Respond to investor items.	0.8	Hebrank, T.	\$ 225.00	\$ 180.00	0.8							
10/7/2013	Review filings, have posted to website. Review Huron billing and fee application. (1.1) Review Proof of Claims and investors schedules for CWM and fixed income funds (1.0) Review CP3/18 correspondence (4) Discuss N/R settlement issues (4)	2.9	Hebrank, T.	\$ 225.00	\$ 652.50	1.5		0.4			1.0		
10/7/2013	Prepared and sent CP18 wire instructions.	0.3	Ryan, L.	\$ 90.00	\$ 27.00				0.3				
10/8/2013	Met with Mulvaney on case wrap-up and CFI and CWM resolution, N/R collections, distributions (1.5) Review equity schedules, request updates (5) T/OCs re: forensic computer and tax accountants (5) Discuss Inde other settlement issues (4) Discuss and review Copeland bankruptcy filing (4) Review filings, post to website (3)	3.6	Hebrank, T.	\$ 225.00	\$ 810.00	0.8			0.5		1.5		0.8
10/9/2013	Prepare for and met with Mulvaney attorneys. Review and prepare Proof of Claim, A/P, distribution issues. Prepare schedules and analysis for same.	3.4	Hebrank, T.	\$ 225.00	\$ 765.00						3.4		
10/9/2013	Corresponded with S. Jablow re tax returns. Confirmed wire and corresponded with Atty Stephens. Corresponded with T. Hebrank re Copeland accounts payable.	0.6	Ryan, L.	\$ 90.00	\$ 54.00				0.6				
10/10/2013	Discussions with tax accountants (5) Review and process mail. Make deposits. Investor correspondence (1.2) Work on Proof of Claim, equity schedules (1.4) Work on receivership wrap-up issues (5)	3.6	Hebrank, T.	\$ 225.00	\$ 810.00	1.2			0.5		1.9		
10/10/2013	Updated Fixed Income equity schedules. Researched Copeland Realty payable.	1.8	Ryan, L.	\$ 90.00	\$ 162.00				1.8				
10/11/2013	Prepare CFI and CWM schedules of liabilities and investor equity (1.0) Discuss N/R and settlement issues (6)	1.6	Hebrank, T.	\$ 225.00	\$ 360.00		1.6						
10/13/2013	Update schedules for attorneys. motion to be filed.	1.4	Hebrank, T.	\$ 225.00	\$ 315.00							1.4	
10/14/2013	Prepare for and met with Mulvaney attys for Proof of Claims, motions, distribution issues. Review cash positions and trace various Copeland JEs and transactions.	3.6	Hebrank, T.	\$ 225.00	\$ 810.00						3.6		
10/14/2013	Prepared expense report and forwarded to T. Hebrank. Researched Copeland Realty and Fixed Income payable and corresponded with T. Hebrank re same. Prepared and sent Fixed Income cash balances to T. Hebrank. Researched additional note collections and conferred with T. Hebrank re same.	1.5	Ryan, L.	\$ 90.00	\$ 135.00				1.5				
10/15/2013	Wrap up issue updates. Review and process mail (7) Discuss pending filing issues (6)	1.3	Hebrank, T.	\$ 225.00	\$ 292.50	0.7							0.6
10/16/2013	T/IC with Atty Barry. Discuss filings and declarations, exhibits.	0.8	Hebrank, T.	\$ 225.00	\$ 180.00								0.8
10/17/2013	Review and execute declarations. Discuss filings with attorneys.	1.0	Hebrank, T.	\$ 225.00	\$ 225.00								1.0
10/18/2013	Review final declaration changes. Discuss with attorneys (8) Review and process mail. Misc correspondence (4)	1.2	Hebrank, T.	\$ 225.00	\$ 270.00	0.4							0.8
10/21/2013	Review filings, have posted to website. Update on hearing.	0.5	Hebrank, T.	\$ 225.00	\$ 112.50	0.5							

**SEC - Copeland
December 2013**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation							
						A	B	C	D	E	F		
12/2/2013	Finalize and execute Receiver's Report #7. Website update (4). Execute Nizzia sale documents (4). Assist in close out of bank accounts (6).	1.0	Hebrank, T.	\$ 225.00	\$ 225.00	1.0							
12/4/2013	Prepared and recorded Private Equity 2 and Financial Advisors transfer to Copeland Realty. Corresponded with J. Baisute at US Bank re closing accounts. Recorded Copeland Realty and Fixed Income deposits.	1.4	Hebrank, T.	\$ 225.00	\$ 315.00	0.4			1.0				
12/4/2013	Discuss 2013 tax issues and preparation. Follow up on entity statuses. (8) Review and discuss response to PHT notes receivable. (3) Investor correspondence. (4) Review and process mail (2)	1.0	Ryan, L.	\$ 90.00	\$ 90.00				1.0				
12/5/2013	Review and discuss with buyer and G. Rodriguez offer for WA property.	1.7	Hebrank, T.	\$ 225.00	\$ 382.50	0.6	0.3		0.8				
12/9/2013	Researched property offer made on 924 George Washington Way, Richland WA. Examined, recent sales, and leasing for comparable properties and tax records of same. Conferred with T. Hebrank re findings.	1.3	Hebrank, T.	\$ 225.00	\$ 292.50				1.3				
12/9/2013	Discuss settlement options and filings with Attny Stephens. Addn discussions on tax preparation. Review legal filings.	0.6	Rodriguez, G.	\$ 157.50	\$ 94.50				0.6				
12/10/2013	Discuss upcoming hearing and postponement (4). Discuss oppositions to be filed (3). Review wrap-up items (6). Review and process mail (2).	0.3	Hebrank, T.	\$ 225.00	\$ 292.50				0.6				0.3
12/11/2013	Review and discuss Sola-Lite notes receivable collection (5). Website updates. Investor correspondence (8).	0.6	Hebrank, T.	\$ 225.00	\$ 135.00				0.6				
12/12/2013	Respond to Attny Stephens request re: hearing schedule (5). Review and process mail (2).	1.5	Hebrank, T.	\$ 225.00	\$ 337.50	0.2						0.6	0.7
12/13/2013	Review and execute CP10 turnover documents. Discuss wrap-up items.	1.3	Hebrank, T.	\$ 225.00	\$ 292.50	0.8	0.5						
12/16/2013	Corresponded with G. Rodriguez re CP2/CP17 contact information. Review and discuss notes receivable status (8). Make deposits (4). Discuss Final Accounting Report and wrap-up (7).	0.7	Hebrank, T.	\$ 225.00	\$ 157.50	0.2							0.5
12/17/2013	Mailed CP7 invoices to J. Marquez at Shaw Properties. Update with attnys on wrap-up and open issues.	0.3	Hebrank, T.	\$ 225.00	\$ 67.50	0.3							
12/20/2013	Review notes receivable status and liquidating trustee responsibilities.	0.8	Hebrank, T.	\$ 225.00	\$ 180.00								0.8
12/20/2013	Corresponded with G. Rodriguez re CP2/CP17 contact information.	0.2	Ryan, L.	\$ 90.00	\$ 18.00				0.2				
12/23/2013	Recorded Copeland, Fixed Income2 and Fixed Income 3 deposits. Mailed CP7 invoices to J. Marquez at Shaw Properties.	1.9	Hebrank, T.	\$ 225.00	\$ 427.50	0.4	0.8						0.7
12/23/2013	Misc correspondence. Review and process mail.	0.7	Ryan, L.	\$ 90.00	\$ 63.00				0.7				
12/27/2013	Update with attnys on wrap-up and open issues.	0.8	Hebrank, T.	\$ 225.00	\$ 180.00								0.8
12/30/2013	Review notes receivable status and liquidating trustee responsibilities.	1.0	Hebrank, T.	\$ 225.00	\$ 225.00								1.0
SubTotal Fees		17.8			\$ 3,933.00	3.6	1.6	1.0	6.2	3.1	2.3		
Grand Total					\$ 257.04								
					\$ -								
					\$ -								
					\$ 4,190.04								
					\$ 3,708.00	\$ 810.00	\$ 360.00	\$ 225.00	\$ 1,098.00	\$ 697.50	\$ 517.50		
					\$ 3,442.50	\$ 810.00	\$ 360.00	\$ 225.00	\$ 832.50	\$ 697.50	\$ 517.50		
					\$ 157.50	\$ 94.50	\$ -	\$ -	\$ 94.50	\$ -	\$ -		
					\$ 90.00	\$ 171.00	\$ -	\$ -	\$ 171.00	\$ -	\$ -		
					\$ 3,708.00	\$ 810.00	\$ 360.00	\$ 225.00	\$ 1,098.00	\$ 697.50	\$ 517.50		

Exhibit “B”

**SEC - Copeland
Fee Application #9 Summary - Fees**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation									
						A	B	C	D	E	F				
Oct-13															
	Hebrank, T.	33.3		\$ 225.00	\$ 7,492.50	\$ 1,890.00	\$ 450.00	\$ -	\$ 225.00	\$ 3,465.00	\$ 1,462.50				
	Rodriguez, G.	8.3		\$ 157.50	\$ 834.75	\$ 472.50	\$ -	\$ 362.25	\$ -	\$ -	\$ -				
	Ryan, L.	9.8		\$ 90.00	\$ 882.00	\$ -	\$ -	\$ -	\$ 882.00	\$ -	\$ -				
		51.4			\$ 9,209.25	\$ 2,362.50	\$ 450.00	\$ 362.25	\$ 1,107.00	\$ 3,465.00	\$ 1,462.50				
Nov-13															
	Hebrank, T.	22.9		\$ 225.00	\$ 5,152.50	\$ 1,192.50	\$ -	\$ 1,215.00	\$ 607.50	\$ 1,575.00	\$ 562.50				
	Rodriguez, G.	0.0		\$ 157.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	Ryan, L.	3.8		\$ 90.00	\$ 342.00	\$ -	\$ -	\$ -	\$ 342.00	\$ -	\$ -				
		26.7			\$ 5,494.50	\$ 1,192.50	\$ -	\$ 1,215.00	\$ 949.50	\$ 1,575.00	\$ 562.50				
Dec-13															
	Hebrank, T.	15.3		\$ 225.00	\$ 3,442.50	\$ 810.00	\$ 360.00	\$ 225.00	\$ 832.50	\$ 697.50	\$ 517.50				
	Rodriguez, G.	0.6		\$ 157.50	\$ 94.50	\$ -	\$ -	\$ -	\$ 94.50	\$ -	\$ -				
	Ryan, L.	1.9		\$ 90.00	\$ 171.00	\$ -	\$ -	\$ -	\$ 171.00	\$ -	\$ -				
		17.8			\$ 3,708.00	\$ 810.00	\$ 360.00	\$ 225.00	\$ 1,098.00	\$ 697.50	\$ 517.50				
Grand Total															
	Hebrank, T.	71.5		\$ 225.00	\$ 16,087.50	\$ 3,892.50	\$ 810.00	\$ 1,440.00	\$ 1,665.00	\$ 5,737.50	\$ 2,542.50				
	Rodriguez, G.	8.9		\$ 157.50	\$ 929.25	\$ 472.50	\$ -	\$ 362.25	\$ 94.50	\$ -	\$ -				
	Ryan, L.	15.5		\$ 90.00	\$ 1,395.00	\$ -	\$ -	\$ -	\$ 1,395.00	\$ -	\$ -				
	Total	95.9			\$ 18,411.75	\$ 4,365.00	\$ 810.00	\$ 1,802.25	\$ 3,154.50	\$ 5,737.50	\$ 2,542.50				

**SEC - Copeland
Fee Application #9 Summary - Hours**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Oct-13	Hebrank, T.	33.3				8.4	2.0	0.0	1.0	15.4	6.5
	Rodriguez, G.	8.3				6.0	0.0	2.3	0.0	0.0	0.0
	Ryan, L.	9.8				0.0	0.0	0.0	9.8	0.0	0.0
		51.4				14.4	2.0	2.3	10.8	15.4	6.5
Nov-13	Hebrank, T.	22.9				5.3	0.0	5.4	2.7	7.0	2.5
	Rodriguez, G.	0.0				0.0	0.0	0.0	0.0	0.0	0.0
	Ryan, L.	3.8				0.0	0.0	0.0	3.8	0.0	0.0
		26.7				5.3	0.0	5.4	6.5	7.0	2.5
Dec-13	Hebrank, T.	15.3				3.6	1.6	1.0	3.7	3.1	2.3
	Rodriguez, G.	0.6				0.0	0.0	0.0	0.6	0.0	0.0
	Ryan, L.	1.9				0.0	0.0	0.0	1.9	0.0	0.0
		17.8				3.6	1.6	1.0	6.2	3.1	2.3
Grand Total	Hebrank, T.	71.5				17.3	3.6	6.4	7.4	25.5	11.3
	Rodriguez, G.	8.9				6.0	0.0	2.3	0.6	0.0	0.0
	Ryan, L.	15.5				0.0	0.0	0.0	15.5	0.0	0.0
	Total	95.9				23.3	3.6	8.7	23.5	25.5	11.3

Exhibit "C"

**SEC - Copeland
 Fee Application #9 Summary - Costs**

Project	Date	Description	Expense	Personnel
501	10/31/2013	Website Additions	\$ 120.00	Hebrank
501	10/1/2013	Storage	\$ 113.00	E3
501	10/28/2013	Train to LA for hearing	\$ 122.50	Rodriguez
501	10/31/2013	Copies 464 @ .15	\$ 69.60	Hebrank
501	10/31/2013	Postage	\$ 5.52	E3
		Subtotal	\$ 430.62	
501	11/30/2013	Website Additions	\$ 80.00	E3
501	11/1/2013	Storage	\$ 113.00	E3
501	11/30/2013	Copies 382 @ .15	\$ 57.30	Hebrank
501	11/30/2013	Postage	\$ 3.68	E3
501	11/30/2013	Expense Report - Parking, Postage	\$ 14.65	Ryan
		Subtotal	\$ 268.63	
501	12/31/2013	Website Additions	\$ 100.00	Hebrank
501	12/1/2013	Storage	\$ 113.00	E3
501	12/31/2013	Copies 266 @ .15	\$ 39.90	Hebrank
501	12/31/2013	Postage	\$ 4.14	E3
		Subtotal	\$ 257.04	
		Total	\$ 956.29	

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 3 Patrick L. Prindle (SBN 87516)
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 11 San Diego, CA 92101-7994
 12 Telephone: 619-238-1010
 13 Facsimile: 619-238-1981

9 Attorneys for Thomas C. Hebrank,
 10 Permanent Receiver

11 UNITED STATES DISTRICT COURT

12 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

14 SECURITIES AND EXCHANGE
 15 COMMISSION,

16 Plaintiff,

17 v.

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

25 Defendants.

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

CERTIFICATION BY APPLICANT

Date: April 7, 2014
 Time: 10:00 a.m.
 Dept.: 8, 2nd Floor
 Judge: Hon. Manuel L. Real

25 I, Thomas C. Hebrank, certify that:

26 1. Applicant has read the Ninth Interim Fee Application for
 27 Approval and Payment of Fees and Costs to Thomas C. Hebrank,
 28 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

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2. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, the Ninth Interim Fee Application for Approval and Payment of Fees and Costs to Thomas C. Hebrank, Permanent Receiver, and all fees and expenses therein are true and accurate and comply with the Billing Instructions (with any exceptions specifically noted in the Certification and described in the Application);

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

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

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

DATED: March 7, 2014

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

HEBCO.100.525916.1

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)
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 7 MULVANEY BARRY BEATTY LINN & MAYERS LLP
 401 West A Street, 17th Floor
 San Diego, CA 92101-7994
 Telephone: 619-238-1010
 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

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

12 SECURITIES AND EXCHANGE
 13 COMMISSION,
 Plaintiff,
 14 v.
 15 CHARLES P. COPELAND,
 16 COPELAND WEALTH
 17 MANAGEMENT, A FINANCIAL
 18 ADVISORY CORPORATION,
 19 AND COPELAND WEALTH
 MANAGEMENT, A REAL
 ESTATE CORPORATION,
 Defendants.

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

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

Date: April 7, 2014
 Time: 10:00 a.m.
 Dept.: 8, 2nd Floor
 Judge: Honorable Manuel L. Real

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1 Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Receiver
2 Thomas C. Hebrank, hereby lodges Exhibit "A" – [Proposed] Order
3 Approving Ninth Interim Application for Approval and Payment of Fees
4 and Costs to Thomas C. Hebrank, as Receiver.

5 DATED: March 7, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

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

MULVANEY BARRY BEATTY LINN & MAYERS
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HEBCO.100.525909.1

Exhibit A

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

[PROPOSED]

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

Date: April 7, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Honorable Manuel L. Real

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

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IT IS HEREBY ORDERED as follows:

1. Interim fees and costs for the period October 1, 2013 through December 31, 2013, are approved and authorized to be paid in the respective sums of \$13,808.81 (fees) and \$956.29 (costs), for a total of \$14,765.10. The foregoing fees and costs shall be paid from available unrestricted Receivership funds.

IT IS SO ORDERED.

Dated: _____

Judge, United States District Court

Submitted by:

MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

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 2 ebarry@mulvaneybarry.com
 3 John H. Stephens (SBN 82971)
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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: April 7, 2014
 24 Time: 10:00 a.m.
 25 Crtm: 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.

//////

MULVANEY BARRY BEATTY LINN & MAYERS
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On March 7, 2014, I served the following documents:

- 1. **NOTICE OF HEARING ON NINTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER, (EXHIBIT A – [PROPOSED] ORDER);**
- 2. **NINTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER, (Exhibits A – C);**
- 3. **NOTICE OF LODGMENT OF ORDER APPROVING NINTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER, (EXHIBIT A – [PROPOSED] ORDER);**
- 4. **CERTIFICATION BY APPLICANT.**

 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 March 7, 2014, 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 OH 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. SABAITS 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 SEEGRIVES 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 8275 DEADWOOD CT REDLANDS CA 92373		