

1 Everett G. Barry, Jr. (SBN 053119)  
 2 [ebarry@mulvaneybarry.com](mailto:ebarry@mulvaneybarry.com)  
 3 John H. Stephens (SBN 82971)  
 4 [jstephens@mulvaneybarry.com](mailto:jstephens@mulvaneybarry.com)  
 Kelly Ann Tran (SBN 254476)  
 5 [ktran@mulvaneybarry.com](mailto:ktran@mulvaneybarry.com)  
 MULVANEY BARRY BEATTY LINN & MAYERS LLP  
 6 401 West A Street, 17th Floor  
 San Diego, CA 92101-7994  
 Telephone: 619-238-1010  
 7 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,  
 Permanent Receiver

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

13 SECURITIES AND EXCHANGE  
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**NOTICE OF MOTION AND  
 MOTION FOR ORDER  
 APPROVING INITIAL  
 DISTRIBUTIONS OF THE  
 ASSETS OF CWM REALTY**

Date: May 19, 2014  
 Time: 10:00 a.m.  
 Ctrm: 8, 2<sup>nd</sup> Floor  
 Judge: Hon. Manuel L. Real

**TO ALL INTERESTED PARTIES:**

23 **Please Take Notice** that on May 19, 2014, 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  
 Corporation, Copeland Wealth Management, a Real Estate Corporation

1 (“CWM Realty”), and their subsidiaries and affiliates, for an Order  
2 Approving Initial Distributions of the Assets of CWM Realty.

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

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

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

20 **Requested Relief:** The relief requested is discussed in greater  
21 detail in the Memorandum of Points and Authorities. To summarize, the  
22 Receiver is now seeking court approval of his plan to fully pay  
23 administrative claims, as requested, set aside a reserve for the  
24 Liquidating Trustee, and make an initial distribution of the assets of CWM  
25 Realty in the amount of \$700,000.00, in accordance with the distribution  
26 schedule attached as **Exhibit “A”** (“CWM Distribution Schedule”) and  
27 the second distribution to CFI2 investors (“CFI2 Second Distribution  
28 Schedule”), as indicated in **Exhibit “B”** to the Declaration of Thomas C.  
Hebrank filed concurrently herewith (the “Hebrank Decl.”).

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 On October 18, 2013, the Receiver filed a Motion that proposed to  
2 distribute the assets of CWM Realty in the following order, based on the  
3 priority of claims: 1) Administrative Claims; 2) Priority Claims; 3) Note  
4 Payable Claims and Direct Claims Against CWM Realty; and 4) General  
5 Partnership Claims (“CWM Realty Motion”). As indicated in the CWM  
6 Realty Motion, based on the current assets held by CWM Realty and the  
7 Receiver’s analysis of the claims filed against CWM Realty, general  
8 partnership liability claimants would not receive any distributions from  
9 CWM Realty, after payment of Administrative Claims, Priority Claims,  
10 Note Payable Claims and Direct Claims Against CWM Realty.

11 No opposition was filed to the CWM Realty Motion and on January  
12 2, 2014, the Court, finding that the Receiver’s proposal was fair and  
13 equitable, entered an Order Approving Classification of Claims and  
14 Future Claims Distributions of the Assets of CWM Realty as Docket  
15 Number 407 (“CWM Realty Distribution Order”).

16 On March 7, 2014, the Receiver filed a Motion for an Order  
17 Approving Initial Distributions of the Assets of 1) Copeland Fixed Income  
18 One, LP (“CFI1”); 2) Copeland Fixed Income Two, LP (“CFI2”); and 3)  
19 Copeland Fixed Income Three, LP (“CFI3”) (collectively the “Fixed  
20 Income Funds”) (“Fixed Income Funds Distribution Motion”). As stated in  
21 the Fixed Income Funds Distribution Motion, the Fixed Income Funds  
22 had not paid any Receivership Management Fees and based on the  
23 management fees provided in the partnership agreements between  
24 CWM Realty, as General Manager, the Receivership Management Fees  
25 for CFI1, CFI2, and CFI3 through February 2014 was \$116,000.00 each.  
26 No opposition was filed to the Fixed Income Funds Distribution Motion  
27 and on April 4, 2014, the Court entered an Order Approving the Fixed  
28 Income Funds Distribution Motion as Docket Number 426. Accordingly,

1 a total of \$232,000.00 in Receivership Management Fees was  
2 transferred from CFI2 and CFI3 to CWM Realty, as General Manager.

3 Based on the CWM Realty Distribution Order, the Receiver is now  
4 seeking court approval of his plan to fully pay administrative claims, as  
5 requested, set aside a reserve for the Liquidating Trustee, and make an  
6 initial distribution of the assets of CWM Realty in the amount of  
7 \$700,000.00, in accordance with the CWM Distribution Schedule.  
8 Concurrently with the filing of this Motion, the Receiver is also filing a  
9 Motion for Order (1) Authorizing Appointment of a Liquidating Trustee  
10 and Approving Liquidating Trust Agreement; (2) Approving Receiver's  
11 Final Report and Accounting; (3) Authorizing Destruction of Documents  
12 and Termination of Certain Receivership Entities; (4) Authorizing  
13 Payment of Final Fees; and (5) Discharging and Releasing Receiver.

14 **NOTICE IS HEREBY GIVEN** that a proposed Order Approving  
15 Initial Distributions of the Assets of Copeland Wealth Management, a true  
16 and correct copy of which is attached hereto as **Exhibit "A"** and by this  
17 reference made a part hereof, has been lodged with the above-entitled  
18 Court.

19 WHEREFORE, the Receiver requests that the Court grant the  
20 relief requested herein and such other relief as may be appropriate  
21 under the circumstances.

22 Dated: April 18, 2014

MULVANEY BARRY BEATTY LINN &  
MAYERS, LLP

25 By: /s/ Everett G. Barry, Jr.  
Everett G. Barry, Jr  
John H. Stephens  
Kelly Ann Tran  
27 Attorneys for Thomas C. Hebrank,  
28 Permanent Receiver

HEBCO.100.525569.1

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**

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UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

**[PROPOSED]**

**ORDER APPROVING INITIAL  
DISTRIBUTIONS OF THE  
ASSETS OF CWM REALTY**

Date: May 19, 2014

Time: 10:00 a.m.

Ctrm: 8, 2<sup>nd</sup> Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Motion for Order Approving Initial Distributions of the Assets of CWM Realty (Motion”) filed by Mulvaney Barry Beatty Linn & Mayers LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank (“Receiver”), the court-appointed Permanent Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Wealth Management, a Real Estate

1 Corporation, and their subsidiaries and affiliates, and any opposition  
2 thereto, and good cause appearing therefor,

3 IT IS HEREBY ORDERED as follows:

4 The Motion is granted and the Receiver and/or his successor is  
5 authorized to fully pay administrative claims, as requested, set aside a  
6 reserve for the Liquidating Trustee, and make an initial distribution of  
7 the assets of CWM Realty in the amount of \$700,000.00, in accordance  
8 with the CWM Distribution Schedule, as further indicated in **Exhibit**  
9 **“A,”** and the CF12 Second Distribution Schedule, as further indicated in  
10 **Exhibit “B”** to the Declaration of Thomas C. Hebrank filed in support of  
11 this motion. The CWM Distribution Schedule and the CF12 Second  
12 Distribution Schedule are hereby incorporated by this reference.

13  
14 **IT IS SO ORDERED.**

15 **Dated:** \_\_\_\_\_ **Judge, United States District Court**  
16

17 Submitted by:  
18 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

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HEBCO.100.530145.1

1 Everett G. Barry, Jr. (SBN 053119)  
 2 [ebarry@mulvaneybarry.com](mailto:ebarry@mulvaneybarry.com)  
 3 John H. Stephens (SBN 82971)  
 4 [jstephens@mulvaneybarry.com](mailto:jstephens@mulvaneybarry.com)  
 Kelly Ann Tran (SBN 254476)  
 5 [ktran@mulvaneybarry.com](mailto:ktran@mulvaneybarry.com)  
 MULVANEY BARRY BEATTY LINN & MAYERS LLP  
 6 401 West A Street, 17th Floor  
 San Diego, CA 92101-7994  
 Telephone: 619-238-1010  
 7 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,  
 Permanent Receiver  
 9

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

12 SECURITIES AND EXCHANGE  
 COMMISSION,  
 13

Plaintiff,  
 14

v.  
 15

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

Defendants.  
 20

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

**MEMORANDUM OF POINTS AND  
 AUTHORITIES IN SUPPORT OF  
 MOTION FOR ORDER  
 APPROVING INITIAL  
 DISTRIBUTIONS OF THE  
 ASSETS OF CWM REALTY**

Date: May 19, 2014

Time: 10:00 a.m.

Ctrm: 8, 2<sup>nd</sup> Floor

Judge: Hon. Manuel L. Real

21  
 22 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent  
 23 Receiver for Copeland Wealth Management, a Financial Advisory  
 Corporation, Copeland Wealth Management, a Real Estate Corporation  
 24 (“CWM Realty”) and their subsidiaries and affiliates (“Receivership  
 25 Entities”), hereby submits the following Memorandum of Points and  
 26 Authorities in support of the Motion for an Order Approving Initial  
 27 Distributions of the Assets of CWM Realty.  
 28

///



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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**I. PROCEDURAL BACKGROUND**

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

On November 5, 2012, the Court concluded that the assets and liabilities of each Receivership Entity should not be pooled, but instead would be addressed individually in its Order Denying Motion to Consolidate Receivership Entities and Pool Assets and Liabilities of Receivership Entities (“11/5/12 Order”). [Docket No. 180.] Thereafter, on January 2, 2013, the Court established the procedures for making claims against the various Receivership Entities in its Order Granting Receiver’s Motion (1) Establishing Bar Date for Claims; (2) Approving Form and Manner of Notice; and, (3) Approving Proof of Claim Form and Procedures for Submitting Proofs of Claim (“1/2/13 Order”). [Docket No. 214.] The approved claim forms and instructions were mailed to all known investors and claimants of the Receivership Entities.

On February 15, 2013, the Receiver filed his “Forensic Report #2 – Investor’s Equity Positions” (“Forensic Report”). [Docket No. 220.] Exhibit

MULVANEY BARRY BEATTY LINN & MAYERS  
A LIMITED LIABILITY PARTNERSHIP  
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401 WEST A STREET  
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1 “A” to the Forensic Report provides the following investor balances for  
2 each Receivership Entity, including the Fixed Income Funds: (1) the  
3 investors’ initial contribution; (2) cash draws, distributions, and other  
4 payments to investors; (3) a subtotal showing the initial contribution less  
5 any cash draws; (4) equity as of the date of the Receivership; (5) equity  
6 as of December 31, 2011; and (6) 2011 Tax Return K-1 ownership  
7 percentage for each investor.

8 On October 18, 2013, the Receiver filed a Motion that proposed to  
9 distribute the assets of CWM Realty in the following order, based on the  
10 priority of claims: 1) Administrative Claims; 2) Priority Claims; 3) Note  
11 Payable Claims and Direct Claims Against CWM Realty; and 4) General  
12 Partnership Claims (“CWM Realty Motion”). As indicated in the CWM  
13 Realty Motion, based on the current assets held by CWM Realty and the  
14 Receiver’s analysis of the claims filed against CWM Realty, general  
15 partnership liability claimants would not receive any distributions from  
16 CWM Realty, after payment of Administrative Claims, Priority Claims,  
17 Note Payable Claims and Direct Claims Against CWM Realty. See  
18 Declaration of Thomas C. Hebrank filed concurrently herewith (the  
19 “Hebrank Decl.”), ¶ 5.

20 No opposition was filed to the CWM Realty Motion and on January  
21 2, 2014, the Court, finding that the Receiver’s proposal was fair and  
22 equitable, entered an Order Approving Classification of Claims and  
23 Future Claims Distributions of the Assets of CWM Realty as Docket  
24 Number 407 (“CWM Realty Distribution Order”). Specifically, the Court  
25 found that the Receiver is authorized to distribute the assets of CWM  
26 Realty in the following order, based upon 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.  
(Hebrank Decl., ¶ 6.)

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

1 On March 7, 2014, the Receiver filed a Motion for an Order  
2 Approving Initial Distributions of the Assets of 1) Copeland Fixed Income  
3 One, LP (“CFI1”); 2) Copeland Fixed Income Two, LP (“CFI2”); and 3)  
4 Copeland Fixed Income Three, LP (“CFI3”) (collectively the “Fixed  
5 Income Funds”) (“Fixed Income Funds Distribution Motion”). (Hebrank  
6 Decl., ¶ 7.) As stated in the Fixed Income Funds Distribution Motion, the  
7 Fixed Income Funds had not paid any Receivership Management Fees  
8 and based on the management fees provided in the partnership  
9 agreements between CWM Realty, as General Manager, the  
10 Receivership Management Fees for CFI1, CFI2, and CFI3 through  
11 February 2014 was \$116,000.00 each. (Id.) No opposition was filed to  
12 the Fixed Income Funds Distribution Motion and on April 4, 2014, the  
13 Court entered an Order Approving the Fixed Income Funds Distribution  
14 Motion as Docket Number 426. (Hebrank Decl., ¶ 8.) Accordingly, a  
15 total of \$232,000.00 in Receivership Management Fees was transferred  
16 from CFI2 and CFI3 to CWM Realty, as General Manager<sup>1</sup>. (Id.)

17 Based on the CWM Realty Distribution Order, the Receiver is now  
18 seeking court approval of his plan to fully pay administrative claims, as  
19 requested, set aside a reserve for the Liquidating Trustee, and make an  
20 initial distribution of the assets of CWM Realty in the amount of  
21 **Exhibit “A”** (“CWM Distribution Schedule”) to the Hebrank Decl.  
22 (Hebrank Decl., ¶ 9.)

23 **II. PROPOSED DISTRIBUTIONS OF THE ASSETS OF CWM REALTY**

24 CWM Realty was Charles P. Copeland’s general operating entity  
25 and also the general partner of each of the separate limited partnerships.  
26 (Hebrank Decl., ¶ 10.) Generally, the assets of the CWM Realty consist

27  
28 <sup>1</sup> As stated in the Fixed Income Funds Distribution Motion, CFI1 had a minimal cash balance and did not have sufficient funds to cover the Receivership Management Fee.

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 of management fees collected and general partner settlement payments.  
2 (Id.)

3 After payment of administrative claims for the Receiver’s fees,  
4 Receiver’s counsel’s fees and fees for tax preparation, and a reserve for  
5 post-receivership costs, the Receiver will make an initial distribution of  
6 the assets of CWM Realty in the amount of \$700,000.00, based on the  
7 CWM Realty Distribution Order and in accordance to the CWM  
8 Distribution Schedule. Based on the current assets held by CWM Realty  
9 and the Receiver’s analysis of the claims filed against CWM Realty,  
10 General Partnership Claims will not receive any distributions. (Hebrank  
11 Decl. ¶ 11.)

12 The Receiver and his counsel have worked diligently to investigate  
13 and collect on assets on behalf of the Receivership Entities and CWM  
14 Realty. The Initial Distribution Calculation indicates the cash balance  
15 currently held by CWM Realty and a Reserve for the proposed  
16 Liquidating Trustee (to be appointed by the Court by concurrently filed  
17 motion), leaving a total proposed distribution amount for each class of  
18 claims, as detailed in the CWM Distribution Schedule. (Hebrank Decl., ¶  
19 12.)

20 **A. ADMINISTRATIVE CLAIMS**

21 “Administrative Claims” are those that arose against the  
22 Receivership Entities on or after the date of the appointment of the  
23 Receiver on October 25, 2011. The Receiver has been paying the  
24 expenses of the Receivership Estate in the ordinary course, as  
25 authorized by the 10/25/11 Order. The only Administrative Claims  
26 outstanding against the Receivership Entities will be (a) ordinary course  
27 claims that have not yet become due and payable and (b) claims of the  
28 Receiver and his professionals for payment of fees and reimbursable  
expenses allowed by the Court. (Hebrank Decl. ¶ 13.)

1 Administrative Claims against the Receivership Entities and CWM  
 2 Realty include the Receiver's fees and costs, administrative fees and  
 3 costs, and any fees and costs for professionals hired by the Receiver,  
 4 including his General Counsel, Mulvaney Barry Beatty Linn & Mayers  
 5 LLP. Pursuant to Court Order, the Receiver and his professionals have  
 6 filed Interim Fee Applications throughout this case and the Receiver and  
 7 his professionals will receive compensation through CWM Realty<sup>2</sup>,  
 8 according to the Interim Fee Applications and a Final Fee Application,  
 9 filed concurrently. Administrative Claims will be paid in full. (Hebrank  
 10 Decl., ¶ 14.)

#### 11 **B. PRIORITY CLAIMS**

12 The only priority claim filed against CWM Realty is the claim of  
 13 David J. Rapp in the amount of \$3,216.15, for services performed as an  
 14 employee of CWM Realty, for the post-receivership period of 10/16/11 to  
 15 10/28/11. The Receiver did not object to Mr. Rapp's claim and Mr.  
 16 Rapp's claim will be paid in full, as indicated in **Exhibit "A."** (Hebrank  
 17 Decl. ¶ 15.)

#### 18 **C. NOTE PAYABLE CLAIMS AND DIRECT CLAIMS 19 AGAINST CWM REALTY**

20 Note Payable Claimants are those individuals and entities, and  
 21 their estates or successors-in-interest that loaned money directly to  
 22 CWM Realty to obtain promissory notes issued by CWM Realty. There  
 23 are ten Note Payable Claimants that hold claims against CWM Realty.  
 24 Each will a pro-rata distribution, after payment of Administrative Claims  
 25 and Priority Claims as indicated in **Exhibit "A."** (Hebrank Decl. ¶ 16.)

26 <sup>2</sup> As part of the CP18 distributions, \$67,442.50 was distributed to CWM Realty as "Accrued Attorney's  
 27 Fees." Those fees were generated by Mulvaney Barry, but the money has not been distributed to the  
 28 firm and is being held by CWM Realty. The fees were allocated to CP18 because of the exceptional  
 amount of work done on its behalf. Otherwise, the fees would have been paid by CWM Realty at the  
 expense of other claimants and creditors. Mulvaney Barry has only been paid by Court-approved  
 applications.

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1 The Note Payable Claim held by Luckey is offset by \$3,315.00 for the  
2 amount that he owes to the Receivership Entities. (Id.)

3 CFI2, a Note Payable Claimant, made a loan to CWM Realty in the  
4 amount of \$822,587.97 and will now receive a pro-rata distribution. In  
5 addition to the funds already distributed to CFI2 investors, pursuant to  
6 the Order Approving the Fixed Income Funds Distribution Motion, the  
7 Receiver will now make a second distribution to CFI2 investors (“CFI2  
8 Second Distribution Schedule”), as indicated in **Exhibit “B.”** (Hebrank  
9 Decl. ¶ 17.)

10 Direct Claims Against CWM Realty are those entities that provided  
11 pre-receivership services directly to CWM Realty. There are three entities  
12 that filed claims asserting Direct Claims Against CWM Realty and each  
13 will receive a pro-rata distribution, after payment of Administrative Claims  
14 and Priority Claims as indicated in **Exhibit “A.”** (Hebrank Decl. ¶ 18.)

15 **D. GENERAL PARTNERSHIP CLAIMS**

16 Based on the current assets held by CWM Realty and the  
17 Receiver’s analysis of the claims filed against CWM Realty, general  
18 partnership liability claimants will not receive any distributions from CWM  
19 Realty, after payment of Administrative Claims, Priority Claims, Note  
20 Payable Claims and Direct Claims Against CWM Realty. (Hebrank Decl.  
21 ¶ 19.)

22 **III. ARGUMENT**

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



1 creditors.” *SEC v. Hardy*, 803 F.2d 1034, 1038 (9th Cir. 1986). As the  
2 appointment of a receiver is authorized by the broad equitable powers of  
3 the court, any distribution of assets must also be done equitably and  
4 fairly. See *S.E.C. v. Elliot*, 953 F.2d 1560, 1569 (11th Cir. 1992).

5 After the SEC Complaint was filed, the Receiver was tasked with  
6 investigating the financial condition of the Receivership Entities,  
7 determining the extent of commingling of funds amount the Receivership  
8 Entities and identifying and administering/liquidating all assets of the  
9 Receivership Entities to satisfy creditor claims. In this case, the Receiver  
10 filed and provided notice of the Fixed Income Funds Motion, requesting  
11 court approval of his plan to make future distributions of the assets of the  
12 Fixed Income Funds on a percentage basis in accordance with the  
13 Distribution Schedules. The Receiver did not receive any opposition and  
14 on January 2, 2014, the Court entered the Fixed Income Distribution  
15 Order. The Initial Fixed Income Funds Distribution Schedule are fair and  
16 reasonable and the assets of the Fixed Income Funds are being divided  
17 in a logical and equitable manner. In equity receiverships, federal courts  
18 overwhelmingly order pro rata distribution. *SEC v. Capital Consultants,*  
19 *LLC*, 397 F.3d 733, 737, 746-47 (9th Cir. 2005).

20 The statutory scheme for priorities in a receivership is similar to that  
21 in bankruptcy, i.e., that similarly situated persons are treated the same,  
22 with higher classes entitled to payment prior to lower classes.  
23 Accordingly, the Receiver is now seeking court approval of his plan to  
24 fully pay administrative claims, as requested, set aside a reserve for the  
25 liquidating trustee, and make an initial distribution of the assets of CWM  
26 Realty, in accordance with the CWM Distribution Schedule.

#### 27 **IV. CONCLUSION**

28 The Court has already approved the Receiver’s classification of  
claims and claims distributions to the creditors of CWM Realty and this

1 Motion requests approval of the actual amount of the initial distributions,  
 2 pursuant to the CWM Distribution Schedule. Accordingly, the Receiver  
 3 respectfully requests an Order Approving Initial Distributions of the  
 4 Assets of Copeland Wealth Management, pursuant to the CWM  
 5 Distribution Schedule, attached as **Exhibit "A,"** and the CF12 Second  
 6 Distribution Schedule, attached as **Exhibit "B"** to the Hebrank  
 7 Declaration, following full payment of administrative claims and a reserve  
 8 for the Liquidating Trustee.

9 Dated: April 18, 2014

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

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

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

8 Attorneys for Thomas C. Hebrank,  
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE  
 13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**DECLARATION OF THOMAS C.  
 HEBRANK IN SUPPORT OF  
 MOTION FOR ORDER  
 APPROVING INITIAL  
 DISTRIBUTIONS OF THE  
 ASSETS OF CWM REALTY**

Date: May 19, 2014

Time: 10:00 a.m.

Ctrm: 8, 2<sup>nd</sup> Floor

Judge: Hon. Manuel L. Real

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

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

28 2. The following are facts within my knowledge, except those

1 stated on information and belief and as to those I believe them to be  
2 true. If called as a witness I could and would testify to them under oath.

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

12 4. Given that all the other Receivership Entities have either  
13 been dissolved, released back to the general partners pursuant to  
14 settlements approved by the Court, or were defunct prior to the  
15 commencement of the Receivership, at this time it appears that 1)  
16 Copeland Fixed Income One, LP (“CFI1”); 2) Copeland Fixed Income  
17 Two, LP (“CFI2”); 3) Copeland Fixed Income Three, LP (“CFI3”)  
18 (collectively the “Fixed Income Funds”) and 4) CWM Realty are the only  
19 remaining Receivership Entities that have any assets to distribute.

20 5. On October 18, 2013, I filed a Motion that proposed to  
21 distribute the assets of CWM Realty in the following order, based on the  
22 priority of claims: 1) Administrative Claims; 2) Priority Claims; 3) Note  
23 Payable Claims and Direct Claims Against CWM Realty; and 4) General  
24 Partnership Claims (“CWM Realty Motion”). As indicated in the CWM  
25 Realty Motion, based on the current assets held by CWM Realty and the  
26 Receiver’s analysis of the claims filed against CWM Realty, general  
27 partnership liability claimants would not receive any distributions from  
28 CWM Realty, after payment of Administrative Claims, Priority Claims,

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 Note Payable Claims and Direct Claims Against CWM Realty.

2 6. No opposition was filed to the CWM Realty Motion and on  
3 January 2, 2014, the Court, finding my proposal was fair and equitable,  
4 entered an Order Approving Classification of Claims and Future Claims  
5 Distributions of the Assets of CWM Realty as Docket Number 407  
6 (“CWM Realty Distribution Order”). Specifically, the Court found that I  
7 am authorized to distribute the assets of CWM Realty in the following  
8 order, based upon the priority of claims: 1) Administrative Claims; 2)  
9 Priority Claims; 3) Note Payable Claims and Direct Claims Against CWM  
10 Realty; and 4) General Partnership Claims.

11 7. On March 7, 2014, I filed a Motion for an Order Approving  
12 Initial Distributions of the Assets of 1) Copeland Fixed Income One, LP  
13 (“CFI1”); 2) Copeland Fixed Income Two, LP (“CFI2”); and 3) Copeland  
14 Fixed Income Three, LP (“CFI3”) (collectively the “Fixed Income Funds”)  
15 (“Fixed Income Funds Distribution Motion”). As stated in the Fixed  
16 Income Funds Distribution Motion, the Fixed Income Funds had not paid  
17 any Receivership Management Fees and based on the management  
18 fees provided in the partnership agreements between CWM Realty, as  
19 General Manager, the Receivership Management Fees for CFI1, CFI2,  
20 and CFI3 through February 2014 was \$116,000.00 each.

21 8. No opposition was filed to the Fixed Income Funds  
22 Distribution Motion and on April 4, 2014, the Court entered an Order  
23 Approving the Fixed Income Funds Distribution Motion as Docket  
24 Number 426. Accordingly, a total of \$232,000.00 in Receivership  
25 Management Fees was transferred from CFI2 and CFI3 to CWM Realty,  
26 as General Manager<sup>1</sup>.

27 \_\_\_\_\_  
28 <sup>1</sup> As stated in the Fixed Income Funds Distribution Motion, CFI1 had a minimal cash balance and did not have sufficient funds to cover the Receivership Management Fee.

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

1 9. Based on the CWM Realty Distribution Order, I am now  
2 seeking court approval of my plan to fully pay administrative claims, as  
3 requested, set aside a reserve for the Liquidating Trustee, and make an  
4 initial distribution of the assets of CWM Realty in the amount of  
5 \$700,000.00, in accordance with the distribution schedule attached  
6 hereto as **Exhibit "A"** ("CWM Distribution Schedule").

7 10. CWM Realty was Charles P. Copeland's general operating  
8 entity and also the general partner of each of the separate limited  
9 partnerships. Generally, the assets of the CWM Realty consist of  
10 management fees collected and general partner settlement payments.

11 11. After payment of administrative claims for the Receiver's  
12 fees, Receiver's counsel's fees and fees for tax preparation, and a  
13 reserve for post-receivership costs, the Receiver will make an initial  
14 distribution of the assets of CWM Realty in the amount of \$700,000.00,  
15 based on the CWM Realty Distribution Order and in accordance to the  
16 CWM Distribution Schedule. Based on the current assets held by CWM  
17 Realty and the Receiver's analysis of the claims filed against CWM  
18 Realty, General Partnership Claims will not receive any distributions.

19 12. My counsel and I have worked diligently to investigate and  
20 collect on assets on behalf of the Receivership Entities and CWM Realty.  
21 The CWM Distribution Schedule indicates the cash balance currently  
22 held by CWM Realty and a Reserve for the proposed Liquidating Trustee  
23 (to be appointed by the Court by concurrently filed motion), leaving a  
24 total proposed distribution amount for each class of claims, as described  
25 below.

26 13. "Administrative Claims" are those that arose against the  
27 Receivership Entities on or after the date of the appointment of the  
28 Receiver on October 25, 2011. I have been paying the expenses of the

MULVANEY BARRY BEATTY LINN & MAYERS  
A LIMITED LIABILITY PARTNERSHIP  
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401 WEST A STREET  
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1 Receivership Estate in the ordinary course, as authorized by the  
2 10/25/11 Order. The only Administrative Claims outstanding against the  
3 Receivership Entities will be (a) ordinary course claims that have not yet  
4 become due and payable and (b) claims for myself and my retained  
5 professionals for payment of fees and reimbursable expenses allowed by  
6 the Court.

7 14. Administrative Claims against the Receivership Entities and  
8 CWM Realty include my fees and costs, administrative fees and costs,  
9 and any fees and costs for professionals that I hired, including my  
10 General Counsel, Mulvaney Barry Beatty Linn & Mayers LLP. Pursuant  
11 to Court Order, my professionals and I have filed Interim Fee  
12 Applications throughout this case and my professionals and I will receive  
13 compensation through CWM Realty<sup>2</sup>, according to the Interim Fee  
14 Applications and a Final Fee Application, filed concurrently.  
15 Administrative Claims will be paid in full.

16 15. The only priority claim filed against CWM Realty is the claim  
17 of David J. Rapp in the amount of \$3,216.15, for services performed as  
18 an employee of CWM Realty, for the post-receivership period of 10/16/11  
19 to 10/28/11. I did not object to Mr. Rapp's claim and Mr. Rapp's claim  
20 will be paid in full, as indicated in **Exhibit "A."**

21 16. Note Payable Claimants are those individuals and entities,  
22 and their estates or successors-in-interest that loaned money directly to  
23 CWM Realty to obtain promissory notes issued by CWM Realty. There  
24 are ten Note Payable Claimants that hold claims against CWM Realty.

25 \_\_\_\_\_  
26 <sup>2</sup> As part of the CP18 distributions, \$67,442.50 was distributed to CWM Realty as "Accrued Attorney's  
27 Fees." Those fees were generated by Mulvaney Barry, but the money has not been distributed to the  
28 firm and is being held by CWM Realty. The fees were allocated to CP18 because of the exceptional  
amount of work done on its behalf. Otherwise, the fees would have been paid by CWM Realty at the  
expense of other claimants and creditors. Mulvaney Barry has only been paid by Court-approved  
applications.

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

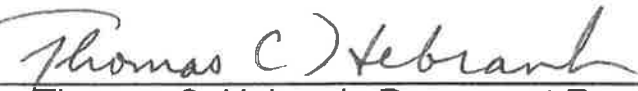
1 Each will receive a pro-rata distribution, after payment of Administrative  
2 Claims and Priority Claims as indicated in **Exhibit "A."** The Note  
3 Payable Claim held by Luckey is offset by \$3,315.00 for the amount that  
4 he owes to the Receivership Entities.

5 17. CFI2, a Note Payable Claimant, made a loan to CWM Realty  
6 in the amount of \$822,587.97 and will now receive a pro-rata distribution.  
7 In addition to the funds already distributed to CFI2 investors, pursuant to  
8 the Order Approving the Fixed Income Funds Distribution Motion, I will  
9 now make a second distribution to CFI2 investors ("CFI2 Second  
10 Distribution Schedule"), as indicated in **Exhibit "B."**

11 18. Direct Claims Against CWM Realty are those entities that  
12 provided pre-receivership services directly to CWM Realty. There are  
13 three entities that filed claims asserting Direct Claims Against CWM  
14 Realty and each will receive a pro-rata distribution, after payment of  
15 Administrative Claims and Priority Claims as indicated in **Exhibit "A."**

16 19. Based on the current assets held by CWM Realty and the my  
17 analysis of the claims filed against CWM Realty, general partnership  
18 liability claimants will not receive any distributions from CWM Realty,  
19 after payment of Administrative Claims, Priority Claims, Note Payable  
20 Claims and Direct Claims Against CWM Realty.

21 I declare under penalty of perjury under the laws of the State of  
22 California that the foregoing is true and correct, and that this Declaration  
23 was executed in San Diego, California on April 17, 2014.

24 By:   
25 Thomas C. Hebrank, Permanent Receiver  
26

27  
28 HEBCO.100.525572.1

# **Exhibit A**



**COPELAND WEALTH MANAGEMENT  
INITIAL DISTRIBUTION**

Amount of Claim	Percentage	Amount of Distribution
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**CWM Priority Claims**

David Rapp	\$ 3,216.15	100%	\$ 3,216.15
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**CWM Notes Payable**

Note Payable - Suzana Bricker	\$ 173,541.67	6.91%	\$ 48,113.61
Note Payable - Dr Nong	\$ 300,000.00	11.94%	\$ 83,173.59
Note Payable - Maggie Douglas	\$ 17,200.00	0.68%	\$ 4,768.62
Note Payable - Hallman	\$ 40,000.00	1.59%	\$ 11,089.81
Note Payable - William & Helen Huntley	\$ 130,000.00	5.17%	\$ 36,041.89
Note Payable - Luckey*	\$ 400,000.00	15.92%	\$ 110,898.11
Note Payable - CFI#2	\$ 822,587.97	32.73%	\$ 228,058.64
Note Payable - CFI#3	\$ 101,405.49	4.03%	\$ 28,114.19
Note Payable - Kohut	\$ 400,000.00	15.92%	\$ 110,898.11
Note Payable - McFarland	\$ 50,000.00	1.99%	\$ 13,862.26
	<u>\$ 2,434,735.13</u>	<u>96.88%</u>	<u>\$ 675,018.84</u>

**CWM Direct Claims Against Partnership**

Waterstone Asset Management	\$ 10,000.00	0.40%	\$ 2,772.45
Locke Lord LLP	\$ 63,388.82	2.52%	\$ 17,574.25
MNJ Key Corporation	\$ 5,115.71	0.20%	\$ 1,418.31
	<u>\$ 78,504.53</u>	<u>3.12%</u>	<u>\$ 21,765.01</u>

<b>Total Notes Payable &amp; Direct Claims</b>	<u>\$ 2,513,239.66</u>	<u>100.00%</u>	<u>\$ 696,783.85</u>
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<b>Total Distribution</b>			<u>\$ 700,000.00</u>
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Luckey payment to be reduced by \$3,315.00 for note receivable due, plus interest.

# **Exhibit B**

**COPELAND ENTITIES  
PROPOSED SECOND DISTRIBUTION  
COPELAND FIXED INCOME TWO**

Investor Name	2012 K-1 Ownership %	Redistributed Ownership % (After removing Copeland entities)	Claim Amount	Initial Distribution	Second Distribution
Bonnie Kilmer IRA	4.23%	4.68%	\$ 156,934.00	\$ 21,062.74	\$ 10,674.53
Adele M. Hansen	4.23%	4.68%	\$ 155,768.39	\$ 21,062.74	\$ 10,674.53
Carol Docis	2.42%	2.67%	\$ 89,676.73	\$ 12,035.85	\$ 6,099.73
Cynthia Gillilan IRA	9.68%	10.70%	\$ 358,706.09	\$ 48,143.41	\$ 24,398.93
Eddie & Jamie Dotan	4.48%	4.95%	\$ 165,248.78	\$ 22,266.33	\$ 11,284.51
Copeland Financial Advisory	4.78%	0.00%	\$ 183,047.00	\$ -	\$ -
The Copeland Group	4.78%	0.00%	\$ 183,046.00	\$ -	\$ -
Fredric F. Dimmit IRA	2.42%	2.67%	\$ 90,515.79	\$ 12,035.85	\$ 6,099.73
Horace Dillow IRA	4.84%	5.35%	\$ 179,353.60	\$ 24,071.70	\$ 12,199.47
Jacobson Trust	2.42%	2.67%	\$ 89,010.06	\$ 12,035.85	\$ 6,099.73
Jean Seyda	4.84%	5.35%	\$ 179,352.60	\$ 24,071.70	\$ 12,199.47
Jesse Coleen Birch Rev Trust	2.90%	3.21%	\$ 107,706.12	\$ 14,443.02	\$ 7,319.68
Katie Hernandez	1.45%	1.60%	\$ 54,030.02	\$ 7,221.51	\$ 3,659.84
Lillian N. Franklin Revocable Trust	12.10%	13.37%	\$ 448,381.97	\$ 60,179.26	\$ 30,498.67
Mary M. Hasy Revocable Trust	8.63%	9.54%	\$ 317,379.92	\$ 42,915.81	\$ 21,749.60
Melyn B. Ross IRA	2.42%	2.67%	\$ 91,138.76	\$ 12,035.85	\$ 6,099.73
Neal or Ruth Bricker Family Trust	4.12%	4.56%	\$ 152,635.93	\$ 20,521.13	\$ 10,400.05
Anh Nhon & Nhon Nguyen TTEE PEN	5.53%	6.12%	\$ 205,148.03	\$ 27,533.60	\$ 13,953.94
The Bork Family Trust	4.84%	5.35%	\$ 179,352.60	\$ 24,071.70	\$ 12,199.47
Smith Revocable Trust (Lena Smith)	6.65%	7.36%	\$ 248,340.75	\$ 33,098.59	\$ 16,774.27
Stephen Weiss IRA	2.25%	2.49%	\$ 83,398.85	\$ 11,193.34	\$ 5,672.75
	100.00%	100.00%	\$ 3,718,171.98	\$ 450,000.00	\$ 228,058.64

1 Everett G. Barry, Jr. (SBN 053119)

2 [ebarry@mulvaneybarry.com](mailto:ebarry@mulvaneybarry.com)

3 Patrick L. Prindle (SBN 87516)

4 [pprindle@mulvaneybarry.com](mailto:pprindle@mulvaneybarry.com)

5 John H. Stephens (SBN 82971)

6 [jstephens@mulvaneybarry.com](mailto:jstephens@mulvaneybarry.com)

7 MULVANEY BARRY BEATTY LINN & MAYERS LLP

8 401 West A Street, 17th Floor

9 San Diego, CA 92101-7994

10 Telephone: 619-238-1010

11 Facsimile: 619-238-1981

12 Attorneys for Thomas C. Hebrank,  
13 Permanent Receiver

14 UNITED STATES DISTRICT COURT

15 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

16 SECURITIES AND EXCHANGE  
17 COMMISSION,

18 Plaintiff,

19 v.

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

27 Defendants.

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

**NOTICE OF LODGMENT OF  
ORDER APPROVING INITIAL  
DISTRIBUTIONS OF THE  
ASSETS OF CWM REALTY**

Date: May 19, 2014

Time: 10:00 a.m.

Dept.: 8, 2nd Floor

Judge: Hon. Manuel L. Real

28 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter "Mulvaney  
Barry"), counsel for Permanent Receiver Thomas C. Hebrank (hereafter  
Receiver"), and their subsidiaries and affiliates (collectively, "Receivership

////

////

////

1 Entities”), hereby lodges Exhibit “A” – [Proposed] Order Approving Initial  
2 Distributions of the Assets of CWM Realty.

3 DATED: April 18, 2014

MULVANEY BARRY BEATTY LINN &  
MAYERS LLP

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

27 HEBCO.100.525616.1

# **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. 11-cv-08607-R-DTB

**[PROPOSED]**

**ORDER APPROVING INITIAL  
DISTRIBUTIONS OF THE  
ASSETS OF CWM REALTY**

Date: May 19, 2014

Time: 10:00 a.m.

Ctrm: 8, 2<sup>nd</sup> Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Motion for Order Approving Initial Distributions of the Assets of CWM Realty (Motion”) filed by Mulvaney Barry Beatty Linn & Mayers LLP (“Mulvaney Barry”), counsel for Thomas C. Hebrank (“Receiver”), the court-appointed Permanent Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Wealth Management, a Real Estate

1 Corporation, and their subsidiaries and affiliates, and any opposition  
2 thereto, and good cause appearing therefor,

3 IT IS HEREBY ORDERED as follows:

4 The Motion is granted and the Receiver and/or his successor is  
5 authorized to fully pay administrative claims, as requested, set aside a  
6 reserve for the Liquidating Trustee, and make an initial distribution of  
7 the assets of CWM Realty in the amount of \$700,000.00, in accordance  
8 with the CWM Distribution Schedule, as further indicated in **Exhibit**  
9 **“A,”** and the CF12 Second Distribution Schedule, as further indicated in  
10 **Exhibit “B”** to the Declaration of Thomas C. Hebrank filed in support of  
11 this motion. The CWM Distribution Schedule and the CF12 Second  
12 Distribution Schedule are hereby incorporated by this reference.

13  
14 **IT IS SO ORDERED.**

15 **Dated:** \_\_\_\_\_ **Judge, United States District Court**  
16

17 Submitted by:  
18 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

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HEBCO.100.530145.1



1 Everett G. Barry, Jr. (SBN 053119)  
 2 [ebarry@mulvaneybarry.com](mailto:ebarry@mulvaneybarry.com)  
 3 John H. Stephens (SBN 82971)  
 4 [jstephens@mulvaneybarry.com](mailto:jstephens@mulvaneybarry.com)  
 5 Patrick L. Prindle (SBN 87516)  
 6 [pprindle@mulvaneybarry.com](mailto:pprindle@mulvaneybarry.com)  
 7 Toby S. Kovalivker (SBN 234386)  
 8 [tkovalivker@mulvaneybarry.com](mailto: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: May 19, 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  
 A LIMITED LIABILITY PARTNERSHIP  
 SEVENTEENTH FLOOR  
 401 WEST A STREET  
 SAN DIEGO, CALIFORNIA 92101-7944  
 TELEPHONE 619 238-1010  
 FACSIMILE 619 238-1981



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: 04/02/14

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. 575 ANTON BLVD STE 100 COSTA MESA, CA 92626	TD AMERITRADE FBO DON L. HIGDON IRA 1600 RHODODENDRON #412 FLORENCE OR 97439	GREGORY J. SHERWIN ESQ. FIELDS FEHN & SHERWIN 11755 WILSHIRE BLVD #1500 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	WAYLAND W. EURE JR. MD / FBO W.W. EURE JR. MD INC. IRA 8275 DEADWOOD CT REDLANDS CA 92373	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	SCOTT D. SHOWLER, ESQ. 1839 COMMERCENTER W SAN BERNARDINO, CA 92408
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, 1411 OLIVER RD STE 300 FAIRFIELD, CA 94534
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 1839 COMMERCENTER W SAN BERNARDINO, CA 92408
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 1411 OLIVER RD STE 300 FAIRFIELD, CA 94534
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. 1650 IOWA AVE STE 190 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 1808 COSTIGAN DRIVE LEXINGTON KY 40511-1309	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 1411 OLIVER RD STE 300 FAIRFIELD, CA 94534	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. ATTYS TO FINANCIAL SERVICES INDUSTRY 25650 CROSS CREEK DR STE F YORBA LINDA, CA 92887	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		