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 8 401 West A Street, 17th Floor
 9 San Diego, CA 92101-7994
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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.

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

**NOTICE OF HEARING ON NINTH
 AND FINAL APPLICATION FOR
 APPROVAL AND PAYMENT OF
 FEES AND COSTS TO MULVANEY
 BARRY BEATTY LINN & MAYERS
 LLP, COUNSEL FOR PERMANENT
 RECEIVER**

DATE: May 19, 2014

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

PLEASE TAKE NOTICE that on May 19, 2014, at 10:00 a.m. in
 Courtroom 8 of the United States District Court, 312 North Spring Street,
 Los Angeles, California, the Court will consider the Ninth and Final
 Application of Mulvaney Barry Beatty Linn & Mayers LLP, counsel for
 Court-appointed Permanent Receiver, Thomas C. Hebrank, for certain
 professionals, for approval and payment of fees and costs.

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
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SAN DIEGO, CALIFORNIA 92101-7944
TELEPHONE 619 238-1010
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1 The following is a summary of the fees and costs incurred, and final
2 payments requested, from January 1, 2014 through the closing of the
3 Receivership ("Application Period") by Mulvaney Barry Beatty Linn &
4 Mayers LLP ("Applicant"):

5 1. Payment is requested in the amount of \$56,227.00 in fees and
6 \$7,065.29 in costs, for a total of \$63,292.29 during the Application Period.
7 As this is the Final Fee Application, Applicant requests payment of the
8 total amount of fees and costs incurred;

9 2. Payment is requested in the amount of \$155,136.29,
10 representing the Hold Back Amount reduced by an additional ten percent
11 (10%) discount from Mulvaney Barry's already discounted hourly rates;
12 and

13 3. Payment is requested in the amount of up to \$18,000.00, the
14 estimated amount of fees that will be incurred through the close of the
15 Receivership.

16 This notice, along with the Ninth and Final Fee and Cost Application
17 is posted on the Receiver's website (www.ethreadvisors.com). A hard
18 copy of the Application can also be obtained by contacting the Receiver's
19 office at (619) 567-7223.

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

26 ///

27 ///

28 ///

1 **NOTICE IS HEREBY GIVEN** that the proposed Order Approving
2 Ninth and Final Application for Approval and Payment of Fees and Costs
3 to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent
4 Receiver, a true and correct copy of which is attached hereto as “**Exhibit**
5 **A**” and by this reference made a part hereof, has been lodged with the
6 above-entitled Court.

7 DATED: April 18, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

9
10 By: /s/ Everett G. Barry, Jr.
11 Everett G. Barry, Jr.
12 John H. Stephens
13 Attorneys for Permanent Receiver,
14 Thomas C. Hebrank

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

Date: May 19, 2014
Time: 10:00 a.m.
Dept.: 8, 2nd Floor
Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Ninth and Final Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver (“Application”).

////

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1 The Court, having considered the Application of Mulvaney Barry
2 Beatty Linn & Mayers, LLP, counsel for Receiver, and any opposition
3 thereto, and good cause appearing therefor,

4 IT IS HEREBY ORDERED as follows:

5 1. The Court hereby approves payment to Mulvaney Barry of
6 \$56,227.00 in fees and \$7,065.29 in costs, for a total of \$63,292.29,
7 representing the total amount of fees and costs incurred through April 18,
8 2014;

9 2. The Court hereby approves payment to Mulvaney Barry of
10 \$155,136.29, representing the Hold Back Amount reduced by an additional
11 ten percent (10%) discount from Mulvaney Barry's already discounted hourly
12 rates; and

13 3. The Court hereby approves payment to Mulvaney Barry of up to
14 \$18,000.00, representing the estimated amount of fees that will be incurred
15 through the close of the Receivership;

16 4. The foregoing fees and costs shall be paid to Mulvaney Barry
17 from available unrestricted Receivership funds.

18 **IT IS SO ORDERED.**

19
20 **Dated:** _____ **Judge, United States District Court**
21

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

25 By: /s/ Everett G. Barry, Jr.
26 Attorneys for Permanent Receiver, Thomas C. Hebrank
27

28 HEBCO.100.525616.1

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

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 v.

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

21 Defendants.

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

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

DATE: May 19, 2014
TIME: 10:00 a.m.
DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

22
23 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney
24 Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-
25 appointed Permanent Receiver for Copeland Wealth Management, A
26 Financial Advisory Corporation (Copeland Financial); Copeland Wealth
27 Management, A Real Estate Corporation ("Copeland Realty"); and their
28 subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby

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1 submits its Ninth and Final Application for Approval and Payment of Fees
2 and Costs.

3 **I. INTRODUCTION**

4 As the Court is aware, at the request of the Securities and Exchange
5 Commission ("Commission"), Thomas C. Hebrank was appointed
6 Permanent Receiver as part of the Judgment entered on October 25,
7 2011. [Dkt. Number 3]. On March 12, 2012, the Court authorized the
8 Receiver to employ Mulvaney Barry as counsel. [Dkt. Number 51].
9 Mulvaney Barry has represented the Receiver and appeared before the
10 Court at all subsequent hearings.

11 During the First Quarter of 2014, from January 1, 2014, through
12 March 31, 2014, and up to April 18, 2014 (the "Application Period"),
13 Mulvaney Barry addressed several significant legal issues including, *inter*
14 *alia*: continued analysis of Tri Tool, Inc.'s appeal ("Appeal") to the Court's
15 Order Granting the Receiver's Motion to Distribute Assets to the Investors
16 of CP18 ("CP18 Distribution Motion"), and research of related issues;
17 preparation of a Mediation Questionnaire in the Appeal; continued
18 collection efforts on Notes Receivable owed to Receivership Entities,
19 including continued prosecution of two state court lawsuits against notes
20 receiveable account debtors; negotiation of various settlements;
21 preparation of four separate Motions; preparation of a Liquidating Trust
22 Agreement; and an analysis of the closing of the Receivership. These
23 tasks are explained in greater detail below.

24 Additionally, all work performed with respect to general receivership
25 matters is described in detail in the invoice attached hereto as Exhibit A,
26 identified as matter number HEBCO-100. Mulvaney Barry also addressed
27 legal issues, and responded appropriately, with respect to matters in
28 litigation. That work is described generally below, and described in detail

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1 in invoices included in Exhibit A, identified by the specific matter numbers
2 below:

3 **HEBCO-100 General Copeland Receivership**

- 4 • At the beginning of the billing quarter, the Court had under
5 submission further briefing on the Uniform Fraudulent Transfer Act
6 claims raised by Tri Tool. Those claims were raised in opposition to
7 the Receiver’s motion to distribute CP18’s assets that had been
8 briefed and argued in the previous quarter. On January 9, 2014, the
9 Court entered its Order denying Tri Tool’s claim.
- 10 • Thereafter, Mulvaney Barry coordinated the distribution of CP18’s
11 assets with the Receiver. The firm also handled communications
12 with counsel for numerous investors in CP18 concerning the timing
13 and method of distributions, as well as tax issues.¹
- 14 • In consultation with the Receiver, Mulvaney Barry negotiated terms
15 for the sale of a one-sixth interest in certain real property located in
16 Richland, Washington (“WA Property”) held by Copeland Realty, Inc.
17 (“CRI”). The sale will bring approximately \$48,000,00 into the
18 Receivership Estate. After negotiating the terms, they were
19 incorporated into a draft purchase and sale agreement, which was
20 revised by counsel for the parties. The firm then prepared a Motion
21 for approval of the sale, with supporting declarations and documents
22 showing the chain of title leading to CRI’s one-sixth interest and the
23 reasonable value of that interest.
- 24 • Mulvaney Barry prepared and filed the following Motions: (1) a
25 Motion for Order Approving Initial Distributions of the Assets of

26 _____
27 ¹ As part of the CP18 distributions, \$67,442.50 was to be distributed as “Accrued Attorney’s Fees.”
28 Those fees were generated by Mulvaney Barry, but the money has not been distributed to the firm.
Mulvaney Barry has only been paid by Court-approved applications.

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1 Copeland Fixed Income One, LP, Copeland Fixed Income Two, LP
2 and Copeland Fixed Income Three, LP; (2) a Motion for Order
3 Approving the Sale of the WA Property; (3) a Motion for Order
4 Approving Distributions of the Assets of Copeland Wealth
5 Management; and (4) a Motion for Order: (A) Authorizing
6 Appointment of a Liquidating Trustee and Approving Liquidating
7 Trust Agreement; (B) Approving the Receiver’s Final Report and
8 Accounting; (C) Authorizing Destruction of Documents and
9 Termination of Certain Receivership Entities; (D) Authorizing
10 Payment of Final Fees; and (E) Discharging and Releasing
11 Receiver. The first of these Motions was granted at the hearing on
12 April 7, 2014. The second, third and fourth Motions are being filed
13 concurrently with this Final Fee Application, and are scheduled to be
14 heard on May 19, 2014.

- 15 • Mulvaney Barry analyzed timing issues relating to the winding up of
16 the Receivership and determined the final closing tasks that would
17 need to be completed in order for the Receiver to be discharged and
18 the Receivership closed.
- 19 • Mulvaney Barry assisted the Receiver in reviewing and interviewing
20 potential liquidating trustees, and prepared the proposed Liquidating
21 Trust Agreement.

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

23 Mulvaney Barry evaluated the Court’s order denying Tri Tool’s
24 claims and the effect of the ruling on the parties, including the CP3 and
25 CP18 investors, and issues remaining in the state court action, pending in
26 Sacramento County Superior Court. This included an analysis of the legal
27 status of CP3, and alternatives available for the entity.

28 ///

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

2 Mulvaney Barry completed negotiation of the terms for a proposed
3 settlement with cross-complainants Rancho Mirage Surgery Center
4 (“RMSC”) and Physicians Surgery Centers (“PSC”), which had filed a
5 cross-complaint against Receivership entities Copeland Properties
6 Twelve, L.P. (“CP12”) and Copeland Private Equity Two, L.P. (“CPE2”).
7 Mulvaney Barry then worked with counsel for RMSC and PSC to prepare a
8 motion for court approval of the settlement and supporting documents,
9 which will be filed for hearing on May 19, 2014. The settlement will end
10 the case against the Receivership entities that has been pending in
11 Riverside County Superior Court.

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

13 Mulvaney Barry continued to analyze collection of the remaining
14 notes receivable obligations, and confirmed the removal of the lien on the
15 Nizzia Property after the completion of the short sale.

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

17 This is a collection matter involving Notes Receiveable Account
18 Debtor Stauffer’s Landscape, Inc. (“Stauffer’s”). Mulvaney Barry previously
19 assisted the Receiver in obtaining a Judgment against Stauffer’s. During
20 this Application Period, Mulvaney Barry prepared documents for
21 proceeding with a Judgment Debtor Examination of the principals of
22 Stauffer’s.

23 **HEBCO-143 Sandra Cox**

24 After the San Bernardino Superior Court entered the default of Notes
25 Receiveable Account Debtor Sandra Cox in December of 2013, Mulvaney
26 Barry prepared and filed the Default Judgment documents to obtain a final
27 Default Judgment against Sandra Cox.

28 ///

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1 **HEBCO-144 Samuel D. Gregory**

2 Mulvaney Barry continued to coordinate with the process server
3 regarding unsuccessful efforts to serve Mr. Gregory and analyzed the
4 appropriate strategy to effectuate service. Mr. Gregory was ultimately
5 served in January of 2014. Thereafter, Mulvaney Barry received and
6 analyzed the Answer filed by Mr. Gregory in pro per.

7 **HEBCO-145 Tri Tool Appeal**

8 After Tri Tool filed a notice of appeal from the Court's orders
9 approving the distribution of CP18's assets and authorizing the termination
10 of CP18, and the order denying Tri Tool's claims, Mulvaney Barry
11 evaluated the legal sufficiency of the appeal, prepared a mediation
12 statement for the Ninth Circuit, reviewed Tri Tool's transcript designation
13 and ordered additional transcripts needed for the appeal. The firm also
14 consulted with the Receiver about handling the appeal after he is
15 discharged, and about terms for possible continuing settlement efforts with
16 counsel for Tri Tool. Mulvaney Barry then initiated further settlement
17 discussions with Tri Tool's counsel, but no progress has been made to
18 date.

19 **II. REQUESTED COMPENSATION**

20 For services provided in the case during the Application Period,
21 Mulvaney Barry has incurred the amount of \$56,227.00 in fees, and the
22 amount of \$7,065.29 in costs. The firm worked a total of 190.6 hours at
23 the Court-approved attorney hourly rate of \$295². Detailed descriptions of
24 all services provided by Mulvaney Barry appear in the invoices attached
25 hereto as Exhibit A. Considering the nature and time constraints attendant
26

27 ² This blended hourly rate is significantly discounted from Mulvaney Barry's usual rates for purposes of
28 this Receivership.

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1 to the services provided, the complexity of legal issues addressed, and the
2 results obtained, the requested fees and costs are reasonable. As this is
3 the final fee application, Mulvaney Barry is requesting payment of the total
4 fees and costs incurred during the Application Period, without a hold back.

5 In its previous fee applications, Mulvaney Barry requested payment
6 of only 75% of its fees on an interim basis, and the Court retained
7 jurisdiction over payment of the 25% balance of Mulvaney Barry's fees
8 ("Holdback Amount"). These amounts are set forth in greater detail in
9 Exhibit B. With this Application, Mulvaney Barry requests payment of the
10 Holdback Amount, less an additional ten percent (10%) discount. In
11 addition, Mulvaney Barry estimates that it will incur additional fees up to
12 \$18,000.00 to respond to any opposition received to the Motions filed for
13 the May 19, 2014 hearing, appear at the May 19, 2014 hearing, and assist
14 the Receiver in performing his closing tasks. Accordingly, Mulvaney Barry
15 requests payment of: (1) the total amount of fees and costs incurred up to
16 April 18, 2014 in the amount of \$63,292.29; (2) the Holdback Amount of
17 \$172,373.66, less a ten percent (10%) discount, thus resulting in a request
18 for \$155,136.29; and (3) estimated fees and costs up to \$18,000.00.³

19 **III. FINAL FEE APPLICATION**

20 Over the course of the Receivership, Mulvaney Barry established
21 separate files for the Receivership and for each individual matter. For this
22 Final Application, time was recorded with respect to the following matters:

- | | | |
|----|-----------|---|
| 23 | HEBCO-100 | General Copeland Receivership |
| 24 | HEBCO-130 | Tri Tool, Inc. v Copeland, et al. |
| 25 | HEBCO-133 | German American Capital Corp. v. Copeland, et al. |

26
27 ³ Mulvaney Barry will perform the estimated final services at the court approved discounted hourly rates
28 and will request payment from the Receiver of only the amount of fees actually incurred, but not more
than the \$18,000.00 estimate.

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- 1 HEBCO-135 CFI, LP's 1, 2, and 3 Notes Receivable
- 2 HEBCO-137 Telesis Community Credit Union
- 3 HEBCO-141 Stauffer's Landscape, Inc.
- 4 HEBCO-143 Sandra Cox
- 5 HEBCO-144 Samuel D. Gregory
- 6 HEBCO-145 Tri Tool Appeal

7 **1. Activity Summary**

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

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

16 With regard to this Ninth and Final Fee Application, work was
17 performed in various activity categories, as follows:

18 **A. General Receivership**

19 This category contains time spent assisting the Receiver in (a)
20 proceeding with Receiver's duties pursuant to the Commission's Complaint
21 and the Judgment entered by the Court; (b) various discussions with the
22 Commission regarding structure of the Receivership Entities, their assets,
23 and the general status of the receivership proceeding; (c) communications
24 with the Permanent Receiver regarding the scope and effect of the
25 Receiver's appointment and the other provisions of the Judgment; (d)
26 extensive review and analysis of issues relating to settlement with various
27 parties and obtaining Court approval of those settlements (e) further
28 analysis of potential claims against the Receivership Estate; and (f)

1 preparation of distribution motions. Mulvaney Barry also advised the
 2 Receiver regarding issues relating to assets held by various Receivership
 3 Entities and litigation affecting those assets, as well as provided counsel
 4 with respect to issues as raised by the Receiver.

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	23.1	\$6,814.50
John H. Stephens	Partner	\$295	0.5	\$147.50
Toby S. Kovalivker	Associate	\$295	1.2	\$354.00
Kelly A. Tran	Associate	\$295	1.8	\$531.00
TOTAL ACTIVITY A			26.6	\$7,847.00

13 **B. Asset Investigation & Recovery**

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

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

Name	Title	Rate	Hours	Fees
Toby S. Kovalivker	Associate	\$295	12.6	\$3,717.00
TOTAL ACTIVITY B			12.6	\$3,717.00

22 **C. Reporting**

23 This category contains time incurred assisting with the preparation
 24 and the filing of Receiver's Final Report and Accounting. This category
 25 includes all time expended relative to reporting to the Court, as well as
 26 responding to objections filed by various parties to those reports.

27 A summary of time expended related to Activity Code C follows:
 28

Name	Title	Rate	Hours	Fees
Kelly A. Tran	Associate	\$295	0.4	\$118.00
TOTAL ACTIVITY C			0.4	\$118.00

D. Asset Sales

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

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	3.4	\$1,003.00
John H. Stephens	Partner	\$295	40.9	\$12,065.50
Kelly A. Tran	Associate	\$295	1.0	\$295.00
TOTAL ACTIVITY D			45.3	\$13,363.50

E. Claims & Distributions

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

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	20.0	\$5,900.00
John H. Stephens	Partner	\$295	12.8	\$3,776.00
Toby Kovalivker	Associate	\$295	1.6	\$472.00
Kelly A. Tran	Associate	\$295	5.8	\$1,711.00
TOTAL ACTIVITY E			40.2	\$11,859.00

F. Legal Matters & Pending Litigation

This category contains time assisting the Receiver with pending litigation involving the various Receivership Entities. During the period encompassed by Mulvaney Barry's Final Fee Application, seven Receivership Entities were involved in active or threatened litigation. With

1 respect to time expended during the period of this Final Fee Application,
 2 the following matter files reflect work performed relative to actively litigated
 3 matters:

- 4 HEBCO-100 General Copeland Receivership
- 5 HEBCO-130 Tri Tool, Inc. v Copeland, et al.
- 6 HEBCO-133 German American Capital Corp. v. Copeland, et al.
- 7 HEBCO-135 CFI 1, 2, 3 - Notes Receivable
- 8 HEBCO-137 Telesis Community Credit Union
- 9 HEBCO-141 Stauffer's Landscape, Inc.
- 10 HEBCO-143 Sandra Cox
- 11 HEBCO-144 Samuel D. Gregory
- 12 HEBCO-145 Tri Tool Appeal

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	2.0	\$590.00
John H. Stephens	Partner	\$295	35.8	\$10,561.00
Toby S. Kovalivker	Associate	\$295	9.5	\$2,802.50
Kelly A. Tran	Associate	\$295	18.2	\$5,369.00
TOTAL ACTIVITY F			65.5	\$19,322.50

20
 21 **2. Matter Summary**

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

Matter No.	EGB	JHS	TSK	KAT	Total	Fees
HEBCO-100						
Jan. '14	6.7	6.2	1.7	1.2	15.8	\$4,661.00
Feb. '14	10.3	7.9	1.6	5.8	25.6	\$7,552.00
March '14	4.1	17.9	0.3	2.0	24.3	\$7,168.50

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Matter No.	EGB	JHS	TSK	KAT	Total	Fees
April '14	25.9	21.3	11.8	13.3	72.9	\$21,505.50
Total					138.6	\$40,887.00
HEBCO-130						
Jan. '14						
Feb. '14	0.8					\$236.00
March '14						
April '14						
Total					0.8	\$236.00
HEBCO-133						
Jan. '14		11.5			11.5	\$3,392.50
Feb. '14		5.4			5.4	\$1,593.00
March '14	0.2	4.0			4.2	\$1,239.00
April '14		1.6			1.6	\$472.00
Total					22.7	\$6,696.50
HEBCO-135						
Jan. '14			0.4		0.4	\$118.00
Feb. '14	0.5				0.5	\$147.50
March '14			0.4		0.4	\$118.00
April '14						
Total					1.3	\$383.50
HEBCO-137						
Jan. '14						
Feb. '14						
March '14		0.3			0.3	\$88.50
April '14						
Total					0.3	\$88.50
HEBCO-141						
Jan. '14						
Feb. '14			1.1		1.1	\$324.50

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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Matter No.	EGB	JHS	TSK	KAT	Total	Fees
March '14						
April '14						
Total					1.1	\$324.50
HEBCO-143						
Jan. '14			1.9		1.9	\$560.50
Feb. '14			2.2		2.2	\$649.00
March '14						
April '14						
Total					4.1	\$1,209.50
HEBCO-144						
Jan. '14			0.9		0.9	\$265.50
Feb. '14			1.3		1.3	\$383.50
March '14						
April '14						
Total					2.2	\$649.00
HEBCO-145						
Jan. '14						
Feb. '14		8.0	1.3	4.9	14.2	\$4,189.00
March '14		4.7			4.7	\$1,386.50
April '14		0.6			0.6	\$177.00
Total					19.5	\$5,752.50

Professionals:

EGB ... Everett G. Barry, Jr.
 JHS ... John H. Stephens
 TSK ... Toby S. Kovalivker
 KAT ... Kelly A. Tran

///

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1 **3. Costs**

2 Mulvaney Barry requests that the Court approve \$7,065.29 in costs.
3 Summarized below are the out-of-pocket costs incurred. A detailed listing
4 of each expense is summarized at the end of each sub-matter in Exhibit A.
5 Mulvaney Barry charges \$.15 per page for copies. The messenger
6 category includes court messenger services, hand delivery charges and
7 FedEx or other overnight services. The filing fees category includes court
8 filing fees, recording fees, and other state statutory fees.

Description	Amount
Computerized Research	\$210.99
Telephone Conference Calls	\$86.00
U.S. Postage	\$1,395.40
Transportation	\$100.90
Pacer	\$48.90
Photocopies	\$5,066.60
Service of Process	\$66.50
Filing Fees	\$90.00
TOTAL	\$7,065.29

19
20 **IV. THE REQUESTED FEES ARE REASONABLE AND**
21 **SHOULD BE ALLOWED**

22
23 As described above, at the Receiver's request, Mulvaney Barry
24 addressed numerous complex legal issues facing the Receivership
25 Entities and the administration of the receivership. Among other things, the
26 firm assisted the Receiver in:

27 (a) Continuing to investigate the assets and liabilities of the
28 Receivership Entities;

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TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

- 1 (b) Developing and implementing strategies to maximize asset
- 2 values and minimize administrative expenses;
- 3 (c) Preparation of various Motions for distribution of assets;
- 4 (d) Preparation of a Motion to Approve the Sale of the WA
- 5 Property;
- 6 (e) Analysis of the final closing tasks of the Receivership and
- 7 assistance with the Liquidating Trust Agreement; and
- 8 (g) Analyzing issues related to the Appeal.

9 As is often the case in regulatory receiverships, the complexity and
10 urgency of legal issues at the outset of the case warrants the use of more
11 experienced attorneys. The work by Mulvaney Barry was performed at the
12 discounted hourly rate of \$295.00 approved by this Court. The two
13 primary attorneys, Everett G. Barry, Jr. and John H. Stephens, have been
14 practicing approximately 40 and 35 years, respectively. Ms. Kovalivker has
15 been practicing law for approximately 9 years. Ms. Tran has been
16 practicing law for approximately 6 years. The Mulvaney Barry hourly rate
17 for those attorneys has been significantly reduced to \$295. The time
18 expended and hourly rates are very reasonable considering the skill and
19 experience of the attorneys engaged in performing the above-described
20 work.

21 V. CONCLUSION

22 The skill and experience of Mulvaney Barry in complex litigation,
23 bankruptcies and receiverships, corporate and real estate transactions,
24 and banking and finance was of great value and allowed the firm to
25 efficiently represent the Receiver and the Receivership Entities. The
26 requested fees and costs are reasonable and should be approved. This
27 Ninth and Final Fee Application has been submitted to the SEC in
28 accordance with the Commission's rules on the compensation of

1 professionals for receivers.

2 WHEREFORE, Mulvaney Barry respectfully requests an order:

3 1. Approving payment of \$56,227.00 in fees and \$7,065.29 in
4 costs, for a total of \$63,292.29 during the Application Period. As this is the
5 Final Fee Application, Applicant requests payment of the total amount of
6 fees and costs incurred;

7 2. Approving payment of \$155,136.29, representing the Hold
8 Back Amount reduced by an additional ten percent (10%) discount from
9 Mulvaney Barry's already discounted hourly rates; and

10 3. Approving payment of up to \$18,000.00, the estimated amount
11 of fees that will be incurred through the close of the Receivership; and

12 4. Granting such other and further relief as is appropriate.

13 DATED: April 18, 2014

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

16 By: /s/ Everett G. Barry, Jr.
17 Everett G. Barry, Jr.
18 John H. Stephens
19 Attorneys for Permanent Receiver,
20 Thomas C. Hebrank

21
22
23 HEBCO.100.530649.1

MULVANEY BARRY BEATTY LINN & MAYERS
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TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

Exhibit A

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

INV: *****

OUR FILE NUMBER: HEBCO-100 EGB

RE: General - Copeland Receivership

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	38025.50	
COSTS ADVANCED:	2452.39	
CURRENT CHARGES:		40477.89

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

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01/02/14	TSK	Correspondence to and from Scott Jablow re rulings on fee applications taken under submission.	0.0	0.00	NO CHARGE	A
01/02/14	TSK	Analyze strategy for proceeding with final motions and final fee applications; analyze filing deadlines for new hearing date.	0.0	0.00	NO CHARGE	A
01/02/14	EGB	Review entered Orders by Court on CWM and Fixed Income Funds Distribution Motions.	0.4	295.00	118.00	E
01/02/14	JHS	Review Notice from Court re order approving distributions of CFI Assets (.1); review order re same and follow-up re preparation of final order (.3); review notice from court re order approving distribution of CWM Realty's Assets (.1); review and revise order (.3).	0.8	295.00	236.00	E
01/03/14	TSK	Analyze strategy and procedure for fee applications, final motions; receipt and analysis of the Court's ruling on the recent fee applications.	0.0	0.00	NO CHARGE	A
01/03/14	EGB	Analyze timing of Motions to Distribute.	0.3	295.00	88.50	E
01/03/14	EGB	Analyze filing of Motions to Wind Up Receivership.	0.4	295.00	118.00	A
01/03/14	EGB	Telephone conference with Receiver re payment of Accountant's Fee Application.	0.0	0.00	NO CHARGE	A

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

01/03/14	JHS	Meeting re effect of possible appeals by CP3 investors on CP18 distribution and effect of possible appeal by Tri Tool (.5).	0.5	295.00	147.50	E
01/03/14	JHS	Review Notice from Court denying ex parte application for deposit of CP18 funds into depository account (.1); review order re same (.1).	0.2	295.00	59.00	D
01/06/14	JHS	Review email from Mr. Hebrank re Motion to Distribute CWMRE assets (.1); analyze pending motions (.2).	0.3	295.00	88.50	D
01/07/14	JHS	Review Notice from Ninth Circuit Court re Order Dismissing Ihde Appeal; review Order re same.	0.2	295.00	59.00	A
01/08/14	PLP	Review Fourth Quarter 2013 Invoices re preparation of Final Fee Application.	0.0	0.00	NO CHARGE	A
01/09/14	TSK	Prepare fee application schedule.	0.0	0.00	NO CHARGE	A
01/09/14	PLP	Follow up re preparation of Final Fee Application and calculation of fees withheld.	0.0	0.00	NO CHARGE	A
01/09/14	EGB	Review email from Receiver to Suzanne Bricker re distribution on claim.	0.2	295.00	59.00	E
01/09/14	EGB	Analyze Tri-Tool Motion Order; review Order Denying Tri-Tool's claim; emails with Receiver re further action.	0.8	295.00	236.00	A
01/09/14	JHS	Review Notice from Court re Order Denying Tri Tool's Claim and review Order re same (.2); exchange emails with Mr. Hebrank re effect on ability to distribute CP18 assets and possible appeals (.3); telephone call from Attorney Quinlan re effect of order on other CP18 claimants (.2).	0.7	295.00	206.50	E

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

01/09/14	JHS	Review email exchange with Mr. Hebrank and CWMRE investor, S. Bricker, re distribution.	0.2	295.00	59.00	E
01/10/14	JHS	Telephone call from Attorney Quinlan re distributions by CP18 to his investor clients, possible appeals and possible settlement (.4); review proposed distribution schedule for CP18 re payments to Attorney Quinlan clients and his fees (.2).	0.6	295.00	177.00	E
01/13/14	PLP	Preparation re Final Fee Application.	0.0	0.00	NO CHARGE	A
01/14/14	EGB	Review Charles Copeland Bankruptcy Discharge; email to Receiver re same.	0.3	295.00	88.50	A
01/14/14	PLP	Further preparation re Final Fee Application.	0.0	0.00	NO CHARGE	A
01/14/14	JHS	Review email re C. Copeland's discharge from bankruptcy (.1); review discharge (.2).	0.3	295.00	88.50	A
01/14/14	KAT	Research Charles Copeland's bankruptcy case status and analyze whether any non-dischargeability actions pending and whether any party opposed his full discharge.	0.4	295.00	118.00	A
01/15/14	JHS	Review email from Mr. Hebrank re possible distribution of CP18 funds (.1); review distribution schedule and court order re same and previously disputed distributions (.7)	0.8	295.00	236.00	E
01/15/14	EGB	Analyze CP-18 Distribution issues; emails with Receiver.	0.6	295.00	177.00	E
01/16/14	EGB	Review Order on Huron Consulting fees.	0.2	295.00	59.00	A

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

01/16/14	EGB	Prepare for and meeting with Receiver re Distributions.	0.9	295.00	265.50	E
01/16/14	JHS	Review email from Mr. Hebrank re meeting to discuss CP18 distribution and timing (.2); meeting with Mr. Hebrank re date CP18 distribution order becomes final, possible appeals and amounts affected by possible appeals (.4); research finality date of order (.2).	0.8	295.00	236.00	E
01/16/14	KAT	Meeting with Mr. Hebrank re case status and filing final Motions(.2); research when District Court Order becomes final and appeal period(.2).	0.4	295.00	118.00	A
01/17/14	EGB	Review and revise draft Motion re Order Approving Distribution of Fixed Income Funds.	2.1	295.00	619.50	E
01/21/14	EGB	Work on Distribution Motions; telephone conference with Receiver.	0.5	295.00	147.50	E
01/22/14	JHS	Meeting with Mr. Hebrank re timing of CP19 distribution effect of possible appeal by Tri Tool and CP3 investors and terms of possible settlement (.4).	0.4	295.00	118.00	E
01/22/14	TSK	Preparation for and meeting with Receiver re details of Liquidating Trust Agreement, plan to file Motion Discharging Receiver (1.0); receipt and analysis of spreadsheet detailing Notes Receivable collections to date (.5).	1.5	295.00	442.50	B
01/22/14	KAT	Correspondence with Mr. Hebrank re 2013 Fourth Quarter legal fees.	0.0	0.00	NO CHARGE	A

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

01/22/14	KAT	Meeting with Mr. Hebrank re final Motions and deadlines to file.	0.4	295.00	118.00	C
01/27/14	JHS	Review email from Dr. Taber's counsel re CP18 distribution motion and distribution timing.	0.2	295.00	59.00	E
01/28/14	JHS	Prepare email to counsel for Dr. Taber re timing and procedure for CP18 distribution of funds.	0.2	295.00	59.00	E
01/30/14	TSK	Follow up with the Receiver re bids from liquidating trustees.	0.2	295.00	59.00	B
02/05/14	EGB	Email from Receiver re Liquidating Trustee candidates.	0.3	295.00	88.50	A
02/11/14	JHS	Review email from Mr. Hebrank re timing of CP18 distribution (.2); analysis re same (.2); review court orders re same and distribution schedule (.4).	0.8	295.00	236.00	E
02/11/14	EGB	Emails and telephone conference with Receiver re CP18 Distribution.	0.4	295.00	118.00	E
02/12/14	EGB	Prepare for and meeting with Receiver re distributions.	1.3	295.00	383.50	E
02/12/14	EGB	Review Quinlan and CP10 Settlement Agreements re retention of claims and interests re CP18 distribution.	1.1	295.00	324.50	E
02/12/14	EGB	Emails wth Receiver re CP18 distribution.	0.2	295.00	59.00	E
02/12/14	EGB	Final review of CP18 distribution.	0.2	295.00	59.00	E

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

02/12/14	JHS	Meeting with Mr. Hebrank re final CP18 Distribution order and distribution procedure (.4); review revised distribution schedule and prepare revisions (.3); discuss effect of possible appeals (.3).	1.0	295.00	295.00	E
02/12/14	JHS	Review email from counsel for Dr. Taber re CP18 distribution and transfer method (.2); exchange emails with Mr. Hebrank re Taber distribution (.3); prepare email to Taber's counsel re same (.1).	0.6	295.00	177.00	E
02/12/14	JHS	Review email from Mr. Hebrank re cover letter for CP18 distributions and review draft letters (.2); prepare revisions to letter (.2); exchange emails with Mr. Hebrank re same (.2).	0.6	295.00	177.00	E
02/13/14	JHS	Exchange emails with counsel for Dr. Taber re CP18 distribution and possible wire transfer(.2); exchange emails with Mr. Hebrank re same(.2).	0.4	295.00	118.00	E
02/13/14	EGB	Review Notice of Appeal by Tri-Tool(.3); emails with Receiver re same(.2).	0.5	295.00	147.50	F
02/14/14	EGB	Analyze distribution in light of Tri-Tool Appeal.	0.5	295.00	147.50	E
02/14/14	JHS	Review email from Dr. Taber's counsel re CP18 distribution checks (.2); exchange emails with Mr. Hebrank re mailing status (.2); prepare email to Dr. Taber's counsel re same (.1).	0.5	295.00	147.50	E
02/18/14	JHS	Review email from Attorney Quinlan re distribution of CP18 funds to clients.	0.2	295.00	59.00	E

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

02/19/14	JHS	Review email from Attorney Quinlan re billing history for CP18 clients and payment, and review history (.2); exchange emails with Mr. Hebrank re payment to Attorney Quinlan (.2); prepare email to Attorney Quinlan re same (.2).	0.6	295.00	177.00	E
02/20/14	JHS	Exchange emails with Mr. Hebrank re payment to Attorney Quinlan (.2); prepare email to Attorney Quinlan re same (.1).	0.3	295.00	88.50	E
02/24/14	JHS	Exchange emails with escrow agent for CP18 property sale re year-end tax documents.	0.3	295.00	88.50	D
02/24/14	EGB	Meeting with Receiver re distributions(.6); analyze distribution of CWM and Fixed Income Funds issues(.4).	1.0	295.00	295.00	E
02/24/14	TSK	Prepare for and meet with Receiver re distribution to Fixed Income Funds, and timing of winding up receivership.	1.1	295.00	324.50	E
02/25/14	TSK	Commence preparation of Eighth Interim Fee Application.	0.0	0.00	NO CHARGE	A
02/25/14	EGB	Email from Receiver with proposed Fixed Income Funds distribution schedule; analyze amounts.	0.8	295.00	236.00	E
02/25/14	EGB	Meeting with Receiver re distribution amounts and Motion.	0.5	295.00	147.50	E
02/25/14	JHS	Review email from Attorney Quinlan, counsel for several CP18 investors, re distributions and schedule (.1); prepare email to Mr. Hebrank re same (.2); prepare email to Attorney Quinlan re same (.2); analyze possible effect of CP18 distribution on future distributions by CF11, CF12 & CF13 (.2); review CP18 schedule re same (.1).	0.8	295.00	236.00	E

Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
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02/25/14	KAT	Review and analyze proposed distribution chart to Fixed Income Funds(.3); meeting with Client re distribution chart and how Receivership Management fees calculated, prior management agreements and proposed distribution(.5); draft and revise Motion Approving Distribution to Fixed Income Funds(.8).	1.6	295.00	472.00	E
02/25/14	TSK	Meet with Receiver re Distribution Schedule for Fixed Income Funds One and Two.	0.5	295.00	147.50	E
02/26/14	TSK	Continue preparation of Eighth Interim Fee Application.	0.0	0.00	NO CHARGE	A
02/26/14	JHS	Review email from Mr. Hebrank re re-issuance of CP18 distribution checks to Attorney Quinlan (.1); exchange emails with Attorney Quinlan re same (.2); send email to Attorney Quinlan re final distribution schedule (.2); telephone call from Attorney Quinlan re same, effect of appeal, tax return preparation and timing of CP18 cancellation (.4).	0.9	295.00	265.50	E
02/26/14	JHS	Review email from Mr. Hebrank and proposed Copeland Fixed Income distributions (.1); review distribution schedule (.2); prepare email to Mr. Hebrank re cash balances (.2).	0.5	295.00	147.50	E
02/26/14	KAT	Draft and revise Motion Approving Distribution to Fixed Income Funds, Points and Authorities and Notice of Motion(2.6); correspondence with Client re whether any funds will transfer from Fixed Income Fund 1 to Copeland Realty(.2).	2.8	295.00	826.00	E
02/26/14	EGB	Work on Fixed Income Funds Distribution Motion.	1.6	295.00	472.00	E

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

02/27/14	EGB	Review and revise Fixed Income Funds Distribution Motion.	1.4	295.00	413.00	E
02/27/14	KAT	Revise Notice of Motion re Distribution of Fixed Income Funds and Points and Authorities.	0.6	295.00	177.00	E
02/27/14	TSK	Complete preparation of Eighth Interim Fee Application.	0.0	0.00	NO CHARGE	A
02/28/14	JHS	Analyze status of CP4 (.1); review files re same and Mr. Hebrank's correspondence (.3)	0.4	295.00	118.00	E
02/28/14	TSK	Receipt and analysis of Receiver's Ninth Interim Fee Application; telephone call to and conference with Receiver re same; revise and finalize Receiver's Fee Application.	0.0	0.00	NO CHARGE	A
02/28/14	KAT	Draft Declaration of Tom Hebrank in support of Motion to Distribute to Fixed Income Funds(.4); correspondence with Client re Declaration and Motion(.4).	0.8	295.00	236.00	E
02/28/14	EGB	Final analysis of Fixed Income Funds Distributions.	0.5	295.00	147.50	E
03/03/14	KAT	Correspondence with Client re revisions to Declaration and Points and Authorities and revising distribution schedule to CP2 and CP3 to remove Copeland Group and Copeland Financial Advisory(.3); revise Points and Authorities(.3).	0.6	295.00	177.00	D
03/05/14	TSK	Follow up re status of SEC's review of Fee Applications.	0.0	0.00	NO CHARGE	A
03/06/14	KAT	Draft proposed Order granting Motion to Distribute Funds to Fixed Income; review final Motion and Declaration.	0.4	295.00	118.00	D

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

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03/06/14	JHS	Review email (3) from Mr. Hebrank re possible sale of Washington property in which CR1 held interests (.4); review email from counsel for buyer re same and title issues (.2); review Secretary of State website re CR1 status on CWM Realty as successor (.3); prepare email to Mr. Hebrank re follow-up and Purchase Agreement (.3).	1.2	295.00	354.00	D
03/07/14	TSK	Finalize Fee Applications for filing and service.	0.0	0.00	NO CHARGE	A
03/10/14	JHS	Review email from Mr. Hebrank re Purchase Agreement for Richland, Washington property (.1); review Purchase Agreement (.3); review schedule of investors re buyer (.2).	0.6	295.00	177.00	D
03/11/14	EGB	Email with Attorney Torres re Fixed Income Fund management fees.	0.3	295.00	88.50	A
03/12/14	JHS	Telephone call to counsel for Tri Tool re Ninth Circuit Mediation, status of state court action, five-year rule problems(.6); parameters for possible settlement of appeal and need for global settlement with investors, and changing position of investors on settlement(.4).	1.0	295.00	295.00	D
03/14/14	EGB	George Washington Way, Washington property - Review draft Purchase and Sale Agreement; meeting with Receiver re response to offer.	1.1	295.00	324.50	D
03/14/14	EGB	Follow up on Distribution Motion, potential Opposition.	0.3	295.00	88.50	E

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

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03/14/14	JHS	Email exchange with Mr. Hebrank re meeting to discuss possible sale of CRI's Richland, WA property (.2); review deeds and Purchase Agreement re same, CRI status, terms of sale and motion (.4); telephone call to counsel for buyer re same (.2); prepare email to buyer's counsel re terms of sale and information needed (.3).	1.4	295.00	413.00	D
03/17/14	JHS	Review email from counsel for buyer of Richland, WA property (.2); prepare response re terms of sale (.2); telephone call from counsel for buyer re terms of sale (.3); review Purchase Agreement re allocation of costs (.2); review terms of proper Receivership sales re cost allocations (.3).	1.2	295.00	354.00	D
03/18/14	JHS	Prepare email to counsel for buyer of Richland, WA property re terms of sale, allocation of costs and pro-rata obligations (.1); review terms for similar receivership sales (.4).	1.7	295.00	501.50	D
03/18/14	EGB	Email to Receiver re Fixed Income Distribution Motion.	0.2	295.00	59.00	E
03/19/14	JHS	Exchange email with Mr. Hebrank re terms of sale for Washington property and status(.2); meeting with Mr. Hebrank re same(.3).	0.5	295.00	147.50	D
03/19/14	JHS	Meeting with Mr. Hebrank re final Receivership tasks(.3); exchange email re bankruptcy status of certain Copeland entities; review Secretary of State website(.1).	0.4	295.00	118.00	D
03/19/14	EGB	Prepare for and meeting with Receiver re Claim Distribution issues and timeline.	1.2	295.00	354.00	E

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

03/19/14	EGB	Analyze course of action after appointment of Liquidating Trustee.	0.3	295.00	88.50	A
03/19/14	KAT	Research Eastern and Central districts' bankruptcy dockets re whether Copeland Properties Three filed bankruptcy(.5); research and analyze whether payment of pre-petition attorney fees to Receiver's counsel can be a preference(.5).	1.0	295.00	295.00	A
03/20/14	JHS	Review email from counsel for buyer of Richland, Washington property re terms of sale and title insurance(.3); prepare response re Receiver's proposed allocations and compromise on title insurance; review previous Receivership sale agreements re allocations(.3).	0.6	295.00	177.00	D
03/20/14	EGB	Analyze CP3 status.	0.4	295.00	118.00	A
03/20/14	EGB	Analyze potential distributions.	0.3	295.00	88.50	E
03/21/14	JHS	Prepare email to counsel for Buyer at Washington property re receiver's approval at sale (.2); prepare revisions to Buyer's draft of the Purchase Agreement (2.5); prepare email to Buyer's counsel re additional information needed for agreement and motion to approve (.3); review email from Buyer's counsel re same (.2); begin preparation of Motion for Approval of Sale (.4).	3.6	295.00	1,062.00	D
03/24/14	JHS	Prepare Notice of Motion and Motion for Order Approving Sale of Washington property and review Purchase Agreement re same (1.0); prepare Proposed Order granting motion (.5); begin preparation of Memorandum of Points & Authorities in Support of Motion for Order Approving Sale (1.2); review email from	3.5	295.00	1,032.50	D

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

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Purchaser re factual history of property (.2);
 prepare additional redline revisions to
 Purchase Agreement (.2).

03/25/14	JHS	Review Application by counsel for Tabers to withdraw and for Tabers to appear pro se.	0.2	295.00	59.00	D
03/25/14	JHS	Prepare email to counsel for Purchaser of Richland, WA property re revised Purchase Agreement (.2); prepare revisions to proposed order (.2); review email from counsel for facts for motion for approval (.3); continue preparation of motion (.3).	1.0	295.00	295.00	D
03/26/14	JHS	Review email from Buyers' counsel for Richland, WA property re changes to Purchase Agreement (.1); review revisions (.2).	0.3	295.00	88.50	D
03/31/14	TSK	Telephone call from and conference with Donald Mason, President of W.W. Eure, M.D., Inc. re alleged amounts owed to the corporation from CP7 and CP18.	0.3	295.00	88.50	A
03/31/14	JHS	Telephone call to Mr. Hebrank re motion for approval of Richland, WA property sale (.2); review email from buyer's counsel re changes to sale agreement (.2); prepare email to buyer's counsel re same and timing of motion (.3).	0.7	295.00	206.50	D
04/01/14	EGB	Analyze timing of final Motions.	0.3	295.00	88.50	A
04/01/14	JHS	Email exchange with counsel for purchaser re revisions to Purchase Agreement and hearing (.3); prepare email to Mr. Hebrank re same (.2).	0.5	295.00	147.50	D

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

04/01/14	KAT	Review Receiver's Summary of Fees Collected by Receiver compared to Professional Fees Incurred(1.0); revise Declaration(.2); draft summary of legal matters performed in case for Receiver's Final Report(1.7).	2.9	295.00	855.50	F
04/02/14	JHS	Meeting re timing of final motions and remaining work (.3); review email exchange with Mr. Hebrank re same and information needed for remaining motions (.3)	0.6	295.00	177.00	D
04/02/14	JHS	Review email from counsel for buyer of Richland, WA, property re property history.	0.2	295.00	59.00	D
04/02/14	EGB	Analyze timing and preparation of final Motions; emails with Receiver re same.	0.6	295.00	177.00	E
04/03/14	JHS	Prepare email to counsel for purchaser of Richland, WA, property re revisions to Purchase Agreement .	0.2	295.00	59.00	D
04/04/14	JHS	Send email re terms of Rancho Mirage Surgery Center settlement in German American Capital case, and terms of sale for Richland, WA, property for final motion to discharge receiver.	0.6	295.00	177.00	D
04/05/14	JHS	Prepare email to counsel for purchaser of Richland, WA, property re narrative of ownership for motion.	0.2	295.00	59.00	D
04/07/14	JHS	Analysis re Court's granting of motion to distribute Copeland Fixed Income funds (.2); review notices from court re order granting distribution motion (.2).	0.4	295.00	118.00	D

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

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04/07/14	JHS	Review email from counsel for purchaser of Richland, WA, property re requested revisions to Purchase Agreement and prepare revisions (.6); prepare revisions to Notice of Motion and proposed orders (.4); prepare Memorandum of Points & Authorities in Support of motion and analyze chain of title documents (1.8); prepare email to counsel for purchaser re facts for history of property and supporting declaration (.4).	3.2	295.00	944.00	D
04/07/14	TSK	Continue preparation of Motion for Approval of Final Report and Accounting.	1.4	295.00	413.00	B
04/07/14	EGB	Travel to Hearing for Hearing on Motion to Distribute Fixed Income Funds and Application. (6 hours = 2 = 3.0).	3.0	295.00	885.00	A
04/07/14	EGB	Prepare for and Court appearance re Hearing on Motion to Distribute Assets of Fixed Income Funds.	1.1	295.00	324.50	A
04/08/14	JHS	Continue preparation of Memorandum of Points & Authorities in Support of Motion for Approval of Sale of Richland, WA, Property (1.0); begin preparation of D. Houston declaration in support of motion (.6); review exhibits for Houston declaration (.5).	2.1	295.00	619.50	D
04/08/14	EGB	Analyze Fixed Income Distribution issues.	0.5	295.00	147.50	D
04/08/14	KAT	Draft and revise Motion to Distribute Assets of Copeland Wealth Management and supporting Points and Authorities.	1.8	295.00	531.00	F

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

INVOICE NO.: *****

04/09/14	KAT	Meeting with Client re Orders Approved by Court, anticipated distributions to Copeland Wealth Management and Final Applications(.5); draft and revise Motion to Approve Distributions to Copeland Wealth Management and supporting Points and Authorities(1.6).	2.1	295.00	619.50	F
04/09/14	TSK	Revise, edit and finalize Motion for Order Approving Receiver's Final Report and Accounting and requesting ancillary relief.	3.2	295.00	944.00	B
04/09/14	JHS	Continue preparation of D. Houston's Declaration in Support of Motion for Order Approving Sale of Richland, WA, Property and review of chain of title documents.	1.2	295.00	354.00	D
04/09/14	EGB	Meeting with Receiver re distributions.	0.5	295.00	147.50	E
04/10/14	KAT	Correspondence with Client re distribution schedule(.2); draft and revise Notice of Motion and Motion Approving Distribution of Copeland Wealth Managment, Points and Authorities, Declaration of Receiver and proposed Order (6.3).	6.5	295.00	1,917.50	F
04/10/14	TSK	Analyze terms of Liquidating Trust Agreement(1.0); correspondence to and from the Receiver re resumes and rates of the three proposed liquidating trustees(.7).	1.7	295.00	501.50	B
04/10/14	EGB	Begin review and revising draft Liquidating Trust Agreement.	0.6	295.00	177.00	A
04/10/14	JHS	Complete draft of D. Houston 's Declaration in Support of Motion for Approval of Richland, WA, Property Sale (1.0); compile exhibits re chain of title for fractional interest and leaseholds (.8); prepare final revisions to Purchase	4.2	295.00	1,239.00	D

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

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Agreement (.2); exchange emails with buyer's counsel re revisions and approval (.4); exchange emails with buyer's counsel re approval of Houston declaration (.4); prepare revisions to Notice of Motion and Proposed Order (.4); continue preparation of memorandum of points and authorities (1.0).

04/11/14	JHS	Review email from buyer's counsel re approval of Purchase Agreement for Richland, WA, property (.2); exchange emails with Mr. Hebrank re same, terms of sale and receiver's approval (.5); prepare email to buyer's counsel re receiver's approval and Houston declaration (.2); review email from buyer's counsel re revision to declaration (.2); prepare revisions and send email to counsel re same and approval to file (.4); continue preparation of memorandum of points and authorities in support of motion (1.5) begin preparation of Mr. Hebrank's declaration in support of motion (.2).	3.2	295.00	944.00	D
04/11/14	EGB	Work on Liquidating Trust Agreement.	0.5	295.00	147.50	D
04/11/14	EGB	Finalize review and revision of Liquidating Trust Agreement and initial review of Motion re Receiver's Final Report and Accounting.	1.9	295.00	560.50	A
04/13/14	EGB	Revise Receiver's Final Motion winding up Receivership Estate.	1.8	295.00	531.00	A
04/13/14	EGB	Review and revise Notice of Motion and Motion and Point and Authorities re initial distributions of CWM.	1.3	295.00	383.50	D

Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
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04/14/14	JHS	Preparation, revisions and finalization of Memorandum of Points and Authorities in Support of Motion Authorizing Sale of Richland, WA, Property, and Declaration of Thomas C. Hebrank in Support of Motion.	0.7	295.00	206.50	D
04/14/14	EGB	Analyze issues re Receiver's Final Motions.	0.5	295.00	147.50	A
04/14/14	EGB	Meeting with Receiver; telephone conferences with prospective liquidating Trustees Dick Kipperman and Gordon Gerson(.5); analyze Liquidating Trustee's estimated fees and costs(.9).	1.4	295.00	413.00	A
04/14/14	EGB	Prepare for an extended meeting with Receiver re final Motions including Washington Property Settlement, CWM Realty Distribution Motion and Receiver's Motion to Wind Up Receivership, etc.	1.8	295.00	531.00	A
04/14/14	TSK	Revise, edit and finalize Motion for Order Approving Receiver's Final Report and Accounting and requesting ancillary relief(2.0); revise, edit and finalize Liquidating Trust Agreement(1.2); meet with Receiver re same(.7); correspondence to Receiver re same(.7).	4.6	295.00	1,357.00	B
04/14/14	JHS	Complete preparation of Tom Hebrank's Declaration in Support of Motion for Approval of Sale of Richland, WA, Property (1.3); exchange emails with Mr. Hebrank re same (.4); complete preparation of Memorandum of Points and Authorities (.8); prepare revisions to and finalize Notice of Motion and (Proposed) Order (.2); exchange emails with Mr. Hebrank re purchaser's declaration (.3).	3.0	295.00	885.00	D

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

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04/14/14	JHS	Review draft motions before meeting with Receiver and meeting with Mr. Hebrank re final distributions motions, Motion to Discharge Receiver, possible oppositions to motions and possible additional appeals (1.0).	1.0	295.00	295.00	D
04/15/14	EGB	Final review of Receiver's Motion to Wind Up Receivership.	1.0	295.00	295.00	A
04/15/14	TSK	Revise Declaration of Receiver in Support of Motion for Order Approving Final Report and Accounting.	0.9	295.00	265.50	A

ATTORNEYS FEES: 38025.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEEs
E BARRY, JR.	ATTORNEY	295.00	37.90	11180.50
J STEPHENS	ATTORNEY	295.00	53.30	15723.50
K TRAN	ATTORNEY	295.00	22.30	6578.50
T KOVALIVKER	ATTORNEY	295.00	15.40	4543.00

10/07/13	Reversal from Cancelled Voucher 115619 Credit Card Charge - Fax Filing for Notice of Stay in Response to GFS	-30.00	1	-30.00
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Thomas C. Hebrank
 FILE NUMBER: HEBCO-100
 INVOICE NO.: *****

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Determination

01/31/14	Photocopy Charge	0.10		15.30
03/28/14	Photocopy Charge	0.10		1236.80
02/21/14	Credit Card Char Online Court Documents Expense (Order)	1.00	1	1.00
04/02/14	Transportation Expense - Travel to Los Angeles for Court Hearing	1.00	101	100.90
02/21/14	Credit Card Char Online Court Documents Expense (Answer to Complaint)	2.00	1	2.00
02/14/14	Pacer Service Ce - Search Expense	3.00	1	3.00
01/14/14	Pacer Service Ce - Search Expense	3.20	1	3.20

Thomas C. Hebrank
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03/19/14	Pacer Service - Search Expense	4.50	1	4.50
01/06/14	Pacer Service Ce - Search Expense (HEBCO-125)	5.70	1	5.70
01/15/14	Pacer Service Ce - Search Expense	7.60	1	7.60
12/23/13	Pacer Service - Search Expense	8.70	1	8.70
02/27/14	Pacer Service Ce - Search Expense	16.20	1	16.20
12/16/13	Lexis Nexis - Se Expense	16.95	1	16.95
01/28/14	Knox Attorney Se for service of process on Samuel D. Gregory	66.50	1	66.50
03/17/14	Thomson West - S Expense	90.59	1	90.59

Thomas C. Hebrank
FILE NUMBER: HEBCO-100
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12/17/13	Thomson West - S	103.45	1	103.45
	Expense			
	U. S. Postage			800.00

COSTS ADVANCED: 2452.39

CURRENT CHARGES: 40477.89

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

INV: *****

OUR FILE NUMBER: HEBCO-130 EGB

RE: Tri Tool Inc. v. CP3

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	236.00
COSTS ADVANCED:	0.00
CURRENT CHARGES:	236.00

Thomas C. Hebrank
FILE NUMBER: HEBCO-130
INVOICE NO.: *****

PAGE 2

02/24/14	EGB	Analyze Appeal issues,	0.5	295.00	147.50	F
02/27/14	EGB	Analyze settlement strategy.	0.3	295.00	88.50	F

ATTORNEYS FEES: 236.00

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

-----TIMEKEEPER-----	RATE	HOURS	FEE
E BARRY, JR. ATTORNEY	295.00	.80	236.00

CURRENT CHARGES: 236.00

TOTAL DUE: 12225.32

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

INV: *****

OUR FILE NUMBER: HEBCO-133 EGB

RE: German American Capital Corporation
v. Copeland

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	6696.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		6696.50

Thomas C. Hebrank
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

PAGE 2

01/02/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re Settlement Agreement and new filing date for motion (.2); review email from RMSC's counsel re same (.1); analyze and preparation of revisions to argument (.5).	0.8	295.00	236.00	F
01/03/14	JHS	Review email from counsel for Rancho Mirage Surgery Center re exhibits for motion to approve settlement; review motion (.4).	0.4	295.00	118.00	F
01/06/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re exhibits to Motion for Approval of German American Capital case (.2); review email from RMSC's counsel re same (.1).	0.3	295.00	88.50	F
01/09/14	JHS	Review email from counsel for Rancho Mirage Surgery Center re exhibits for Motion for Approval of Settlement.	0.2	295.00	59.00	F
01/10/14	JHS	Prepare revisions to proposed settlement with Rancho Mirage Surgery Center in German American Capital case.	0.6	295.00	177.00	F
01/13/14	JHS	Continue preparation of revisions to proposed settlement agreement with Rancho Mirage Surgery Center in German American Capital case.	0.3	295.00	88.50	F
01/17/14	JHS	Continue preparation of revisions to Settlement Agreement with Rancho Mirage Surgery Center in German American Capital case(.5); review pleadings in case(.3); review Purchase Agreement in dispute(.2).	1.0	295.00	295.00	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

PAGE 3

01/20/14	JHS	Complete revisions to proposed Settlement Agreement between Rancho Mirage Surgery Center and Receiver (1.7); review exhibits re same (Cross-complaint, Reorganization Agreement and Judgment against RMSC) (.6); prepare revisions to Motion for Approval of Settlement (.8); review Quick Books re debts owed (.5).	3.6	295.00	1,062.00	F
01/21/14	JHS	Complete preparation of revisions to draft motion for approval of Rancho Mirage Surgery Center settlement with Copeland entities as part of German American Capital case (.8); prepare additional revisions to red-lined changes to Settlement Agreement (.5); prepare email to RMSC's counsel re revisions to Settlement Agreement, additional declaration and MPA needed for motion (.5); review email from RMSC's counsel re same (.2).	2.0	295.00	590.00	F
01/22/14	JHS	Complete additional revisions to Motion for Order Approving Settlement with Rancho Mirage Surgery Center in German American Capital case (.5); prepare email to RMSC's counsel re nature of revisions and additional documents needed (.3); conference with Mr. Hebrank re terms of settlement (.2).	1.0	295.00	295.00	F
01/23/14	JHS	Review email from counsel for Rancho Mirage Surgery Center re changes to Settlement Agreement (.2); review email from RMSC's counsel re need for client approval for revisions to Motion for Approval of Settlement (.2).	0.4	295.00	118.00	F
01/24/14	JHS	Review email from counsel for Rancho Mirage Surgery Center re revised Settlement Agreement and client review.	0.2	295.00	59.00	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

PAGE 4

01/27/14	JHS	Prepare final revisions to Settlement Agreement with Rancho Mirage Surgery Center (.3); prepare email to RMSC's counsel re same and motion (.2).	0.5	295.00	147.50	F
01/30/14	JHS	Review Notice from Court re Settlement Conference and Trial.	0.2	295.00	59.00	F
02/06/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re status of Memorandum of Points and Authorities and Declaration in Support of Motion to Approve Settlement.	0.2	295.00	59.00	F
02/07/14	JHS	Follow-up with counsel for Rancho Mirage Surgery Center re memorandum of points and authorities and declaration for settlement approval.	0.2	295.00	59.00	F
02/13/14	JHS	Exchange emails with counsel for Rancho Mirage Surgery Center re preparation of Motion to Approve Settlement and Declaration in German American Capital case.	0.3	295.00	88.50	F
02/18/14	JHS	Prepare revisions to Memorandum of Points and Authorities in Support of Motion for Order Approving Settlement with Rancho Mirage Surgery Center in German American Capital case (.6); exchange emails with RMSC's counsel re same and exhibits (.2).	0.8	295.00	236.00	F
02/20/14	JHS	Prepare revisions to Memorandum of Points and Authorities in Support of Motion for Order Approving Settlement with Rancho Mirage Surgery Center in German American Capital case (.8); prepare email to RMSC's counsel re same (.1).	0.9	295.00	265.50	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

PAGE 5

02/21/14	JHS	Prepare revisions to Declaration in Support of Motion for Order Approving Settlement with Rancho Mirage Surgery Center (.7); review exhibits in support of motion (.4); prepare email to RMSC's counsel re same and change to Settlement Agreement (.3).	1.4	295.00	413.00	F
02/21/14	JHS	Analyze research on timeliness of appeal to third parties if U.S. Government is party (.3); review memo re same (.1).	0.4	295.00	118.00	F
02/24/14	JHS	Prepare additional revisions to Memorandum of Points and Authorities in Support of Motion for Order Approving Settlement with Rancho Mirage Surgery Center in German American Capital case (.3); prepare additional revisions to red-lined declaration in support of motion (.3); continue review of documents in support of motion (.2); prepare email to counsel for RMSC re red-lined documents in support of motion (.2).	1.0	295.00	295.00	F
02/28/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re status of revised motion and filing deadline.	0.2	295.00	59.00	F
03/03/14	JHS	Exchange emails with counsel for Rancho Mirage Surgery Center re filing date for motion to approve settlement in German American Capital case and documents included (.3); exchange emails with RMSC's counsel re revised proposed settlement agreement for Mr. Hebrank's review and approval (.3).	0.6	295.00	177.00	F
03/05/14	JHS	Prepare email to Mr. Hebrank re final draft of proposed Settlement Agreement with RMSC in German American Capital case (.2); review email from Mr. Hebrank re same and summary (.1).	0.3	295.00	88.50	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

PAGE 6

03/06/14	JHS	Prepare email to Mr. Hebrank re summary of German American Capital case and effect of RMSC settlement (.3); review email from Mr. Hebrank re settlement approval and follow-up with RMSC's counsel re same and motion status (.3).	0.6	295.00	177.00	F
03/07/14	JHS	Review email from RMSC's counsel re final motion papers for approval of settlement (.1); analyze motion papers and compare to prior redlining (.5); prepare email to Mr. Hebrank re same and approval (.2); review email from Mr. Hebrank re same (.1); exchange emails with RMSC's counsel re revisions and approval to file (.2).	1.1	295.00	324.50	F
03/10/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re filing and service of Motion for Approval of Settlement (.2); exchange emails (4) with RMSC's counsel re method of service and mailing list (.3); exchange emails (4) with RMSC's counsel re alternative hearing dates (.2); exchange emails with RMSC's counsel re OSC re dismissal of state action (.2).	0.9	295.00	265.50	F
03/11/14	EGB	Analyze extension of filing of RMSC settlement motion.	0.2	295.00	59.00	F
03/11/14	JHS	Email exchange with counsel for RMSC re new date for motion (.3); coordination of hearing and re-notice of settlement approval motion (.2).	0.5	295.00	147.50	F
04/01/14	JHS	Review Notice of Dismissal by German American Capital as to investors Ihde and Conston.	0.2	295.00	59.00	F

Thomas C. Hebrank PAGE 7
 FILE NUMBER: HEBCO-133
 INVOICE NO.: *****

04/08/14	JHS	Prepare email to counsel for Rancho Mirage Surgery Center re finalizing Motion for Settlement in German American Capital case and remaining revisions.	0.3	295.00	88.50	F
04/09/14	JHS	Exchange emails with counsel for Rancho Mirage Surgery Center re final revisions to and filing of Motion for Settlement in German American Capital case.	0.4	295.00	118.00	F
04/14/14	JHS	Review Notice of Entry of Dismissal by German American Capital as to Ihde and Conston (.2); review email from counsel for Rancho Mirage Center re final Motion for Settlement with Copeland Entities, supporting declaration and exhibits (.5).	0.7	295.00	206.50	F

ATTORNEYS FEES: 6696.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEEES
E BARRY, JR.	ATTORNEY	295.00	.20	59.00
J STEPHENS	ATTORNEY	295.00	22.50	6637.50

Thomas C. Hebrank
FILE NUMBER: HEBCO-133
INVOICE NO.: *****

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CURRENT CHARGES:

6696.50

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

INV: *****

OUR FILE NUMBER: HEBCO-135 EGB

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

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	383.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		383.50

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

PAGE 2

01/02/14	TSK	Receipt and analysis of recorded Reconveyance on the Nizzia property.	0.1	295.00	29.50	W
01/20/14	TSK	Telephone call from and conference with Attorney Goldstein re representation of Matthew Acuff in the notes receivable collection of Nulite's obligation.	0.3	295.00	88.50	W
02/20/14	EGB	Analyze Answer filed by Samuel Gregory, litigation plan.	0.5	295.00	147.50	F
03/24/14	TSK	Correspondence to and from foreclosure trustee re the closing of the short sale of the Banning Property previously owned by John Nizzia.	0.4	295.00	118.00	F

ATTORNEYS FEES: 383.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEEES
E BARRY, JR.	ATTORNEY	295.00	.50	147.50
T KOVALIVKER	ATTORNEY	295.00	.80	236.00

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

PAGE 3

CURRENT CHARGES:

383.50

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

INV: *****

OUR FILE NUMBER: HEBCO-137 EGB

RE: Telesis Community Credit Union
v. Copeland Properties Eight, L.. P.

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	88.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		88.50

Thomas C. Hebrank
FILE NUMBER: HEBCO-137
INVOICE NO.: *****

PAGE 2

03/25/14	JHS	Review letter from counsel for lender on New York property in Telesis case against CP8 re Judgment of Foreclosure following receiver's transfer of property (.2); review judgment (.2).	0.3	295.00	88.50	D
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ATTORNEYS FEES: 88.50

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEE
J STEPHENS	ATTORNEY	295.00	.30	88.50

CURRENT CHARGES: 88.50

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

INV: *****

OUR FILE NUMBER: HEBCO-141 EGB

RE: Stauffer's Landscape, Inc.

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	324.50
COSTS ADVANCED:	120.00
CURRENT CHARGES:	444.50

Thomas C. Hebrank PAGE 2
 FILE NUMBER: HEBCO-141
 INVOICE NO.: *****

02/05/14 TSK Complete preparation of JDX documents for third party examinations of William and Katherine Stauffer. 1.1 295.00 324.50 F

ATTORNEYS FEES: 324.50

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

-----TIMEKEEPER-----	RATE	HOURS	FEEES
T KOVALIVKER ATTORNEY	295.00	1.10	324.50

02/10/14 San Bernardino Superior Court - File Application and Order for Judgment Debtor Examination (William Stauffer, Jr.) 60.00 1 60.00

02/10/14 San Bernardino Superior Court - File Application and Order for Judgment Debtor Examination (Lynn Stauffer) 60.00 1 60.00

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

PAGE 3

COSTS ADVANCED: 120.00

CURRENT CHARGES: 444.50

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

INV: *****

OUR FILE NUMBER: HEBCO-143 EGB

RE: Cox, Sandra

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	1209.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		1209.50

Thomas C. Hebrank
 FILE NUMBER: HEBCO-143
 INVOICE NO.: *****

PAGE 2

01/02/14	TSK	Receipt and analysis of Default entered by the Court.	0.1	295.00	29.50	F
01/14/14	TSK	Commence preparation of Judgment package.	1.8	295.00	531.00	F
02/04/14	TSK	Complete preparation of Default Judgment documents (1.4); prepare correspondence to the Receiver re same (.2).	1.6	295.00	472.00	F
02/05/14	TSK	Receipt and analysis of executed Declaration from the Receiver.	0.1	295.00	29.50	F
02/07/14	TSK	Correspondence to and from the Receiver re status, need for original signature on Declaration in Support of Judgment.	0.3	295.00	88.50	F
02/10/14	TSK	Receipt of original executed Declaration of the Receiver in Support of Default Judgment (.1); finalize Judgment package (.1).	0.2	295.00	59.00	F

ATTORNEYS FEES: 1209.50

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

*-----	TIMEKEEPER	*-----	RATE	HOURS	FEEES
T KOVALIVKER	ATTORNEY		295.00	4.10	1209.50

Thomas C. Hebrank
FILE NUMBER: HEBCO-143
INVOICE NO.: *****

PAGE 3

CURRENT CHARGES:

1209.50

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

INV: *****

OUR FILE NUMBER: HEBCO-144 EGB

RE: Gregory, Samuel D.

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	649.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		649.00

Thomas C. Hebrank
 FILE NUMBER: HEBCO-144
 INVOICE NO.: *****

PAGE 2

01/13/14	TSK Telephone call from and conference with Samuel Gregory re lawsuit, arranging for service.	0.3	295.00	88.50	F
01/14/14	TSK Prepare correspondence to process server re contact from Defendant, arranging for service of Complaint.	0.2	295.00	59.00	F
01/27/14	TSK Follow up with process server re status of service.	0.1	295.00	29.50	F
01/30/14	TSK Confirm service of Complaint, deadline to file Proof of Service.	0.3	295.00	88.50	F
02/03/14	TSK Receipt and analysis of correspondence from the process server re status of Proof of Service.	0.1	295.00	29.50	F
02/20/14	TSK Receipt and analysis of Answer filed by Samuel Gregory (.7); prepare correspondence to the Receiver re same (.5).	1.2	295.00	354.00	F

ATTORNEYS FEES: 649.00

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

-----TIMEKEEPER-----	RATE	HOURS	FEES
T KOVALIVKER ATTORNEY	295.00	2.20	649.00

Thomas C. Hebrank
FILE NUMBER: HEBCO-144
INVOICE NO.: *****

PAGE 3

CURRENT CHARGES:

649.00

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

INV: *****

OUR FILE NUMBER: HEBCO-145 EGB

RE: Tri Tool Appeal

FOR PROFESSIONAL SERVICES RENDERED FROM JANUARY 1, 2014
THROUGH APRIL 18, 2014

ATTORNEYS FEES:	5634.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		5634.50

Thomas C. Hebrank
 FILE NUMBER: HEBCO-145
 INVOICE NO.: *****

PAGE 2

02/13/14	JHS	Review Notice from 9th Circuit Court re Tri Tool's Notice of Appeal (.2); review Notice of Appeal and Exhibits (.2); exchange emails with Receiver re effect of appeal (.2); review Notice from 9th Circuit Court re appeal scheduling (.2); review Rules and General Orders served by Court. (.2).	1.0	295.00	295.00	F
02/14/14	KAT	Review and analyze Notice of Appeal and Order being appealed; research statutes and case law re whether Tri Tool timely filed appeal and whether 60 day time period to appeal extends to non-government agency when a government agency is involved in a case(2.9); draft Memorandum re analysis of whether appeal was timely(1.0).	3.9	295.00	1,150.50	F
02/14/14	JHS	Review Notice from 9th Circuit Court and Scheduling Order and confirm incorrect date (.3); confirm appeal deadline (.2); review research re same (.3); begin preparation of Mediation Questionnaire (.3).	1.1	295.00	324.50	F
02/18/14	JHS	Review Notice from District Court re Appellate Docket (.1); continue preparation of Mediation Questionnaire (.4).	0.5	295.00	147.50	F
02/18/14	TSK	Analyze Appeal by Tri-Tool, Inc.	1.3	295.00	383.50	E
02/19/14	JHS	Prepare Mediation Questionnaire for 9th Circuit Court in Tri Tool Appeal re nature of dispute, District Court proceedings and issues, related proceedings in State Court and other settlement considerations (1.7); review District Court Orders and files re same (.6).	2.3	295.00	678.50	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-145
 INVOICE NO.: *****

PAGE 3

02/20/14	JHS	Prepare revisions to Mediation Statement (.3); prepare Representation Statement and attachments (.4); review Tri Tool's Mediation Statement and Representation Statement and notices (2) from Court (.3).	1.0	295.00	295.00	F
02/24/14	KAT	Revise Memorandum re Tri Tool Appeal; meeting with Client re case strategy and upcoming filings.	1.0	295.00	295.00	F
02/24/14	JHS	Review Notice from 9th Circuit Court re Order to Show Cause (.1); review notice from 9th Circuit Court re deleted entry (.1).	0.2	295.00	59.00	F
02/24/14	JHS	Prepare revisions to memo re timing of appeal for objector in U.S. Government case (.3); review research re same.	0.7	295.00	206.50	F
02/26/14	JHS	Research application and scope of stays on appeal and bond.	0.9	295.00	265.50	F
02/27/14	JHS	Analyze emails re possible settlement with Tri Tool, terms and timing.	0.3	295.00	88.50	F
03/11/14	JHS	Review distribution schedule for CP3 implicated in Tri Tool appeal (.2); telephone call to Tri Tool's counsel re possible settlement (.2).	0.4	295.00	118.00	F
03/14/14	JHS	Mr. re telephone call to Tri Tool re possible settlement terms for appeal.	0.2	295.00	59.00	F
03/17/14	JHS	Review Notice from Court re Tri Tool's transcript designation (.1); review transcript and statement of issues (.3); review FRAP re timing for further designations by Appellee (.3).	0.7	295.00	206.50	F

Thomas C. Hebrank
 FILE NUMBER: HEBCO-145
 INVOICE NO.: *****

PAGE 4

03/18/14	JHS	Review court docket re possible transcripts to be added by Appellee to Appellants' designation (.3); review motions re significant hearings concerning appeal (.4); prepare Appellee's transcript designation and attachment (.5).	1.2	295.00	354.00	F
03/19/14	JHS	Meeting with Receiver to disclose settlement efforts with TriTool, possible additional appeal by CP3 investors, issues and costs(.5); finalize Appellee's transcript designation(.2); prepare email to Receiver re briefing schedule(.2); conference with assistant re filing designation(.1).	1.0	295.00	295.00	F
03/20/14	JHS	Review email from Mr. Hebrank re CP3 corporate status and effect on Tri Tool(.2); analyze CP3s canceled status(.1); finalize transcript order form(.1); prepare email to re Briefing Time Schedule and review order re same(.3)	0.7	295.00	206.50	F
03/21/14	JHS	Prepare email to Mr. Hebrank re other potential issues on appeal concerning CP3 investors and Tri Tool guaranty claims.	0.3	295.00	88.50	F
03/24/14	JHS	Review notice from court re preparation of transcript for Tri Tool appeal and notice from Ninth Circuit re Time Schedule Order.	0.2	295.00	59.00	F
04/11/14	JHS	Exchange emails with Receiver re estimated cost of Tri Tool appeal.	0.2	295.00	59.00	F

ATTORNEYS FEES:

5634.50

Thomas C. Hebrank
FILE NUMBER: HEBCO-145
INVOICE NO.: *****

PAGE 5

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEEES
J STEPHENS	ATTORNEY	295.00	12.90	3805.50
K TRAN	ATTORNEY	295.00	4.90	1445.50
T KOVALIVKER	ATTORNEY	295.00	1.30	383.50

CURRENT CHARGES:

5634.50

Postage
Photo

900.00
~~2000~~

1200

Exhibit B

Fee Application Number	Period	Date of Fee Application	Date of Order	Incurred		Requested		Approved		Paid		Held Back		Denied	
				Fees	Costs	Fees	Costs	Fees	Costs	Fees	Costs	Fees	Costs	Fees	Costs
First	Jan/Mar 12	6/1/2012	7/12/2012	\$23,187.00	\$366.33	\$17,390.25	\$366.33	\$23,187.00	\$366.33	\$17,756.58	\$366.33	\$5,430.42			
Second	Apr/Jun 12	8/31/2012	10/1/2012	\$87,851.00	\$3,827.96	\$65,888.25	\$3,827.96	\$87,851.00	\$3,827.96	\$65,888.25	\$3,827.96	\$21,962.75			
Third	Jul/Sept 12	8/14/2012	12/18/2012	\$137,493.00	\$5,563.24	\$103,119.75	\$5,563.24	\$137,493.00	\$5,563.24	\$103,119.75	\$5,563.24	\$34,373.25			
Fourth	Oct/Dec 12	2/15/2013	3/18/2013	\$105,926.00	\$6,867.63	\$79,444.50	\$6,867.63	\$105,926.00	\$6,867.63	\$79,444.50	\$6,867.63	\$26,481.50			
Fifth	Jan/Mar 13	5/3/2013	6/24/2013	\$80,265.00	\$7,236.05	\$60,198.75	\$7,236.05	\$80,265.00	\$7,236.05	\$60,198.75	\$7,236.05	\$20,066.25			
Sixth	Apr/Jun 13	7/19/2013	8/21/2013	\$81,943.50	\$6,681.50	\$61,457.63	\$6,681.50	\$81,943.50	\$6,681.50	\$61,457.63	\$6,681.50	\$20,485.87			
Seventh	Jul/Sept 13	10/18/2013	1/2/2014	\$118,998.00	\$4,972.20	\$89,248.50	\$4,972.20	\$90,000.00	\$4,759.10	\$67,500.00	\$4,759.10	\$22,500.00			
Eighth	Oct/Dec 13	3/7/2014	4/7/2014	\$84,294.50	\$10,992.41	\$63,220.88	\$10,992.41	\$84,294.50	\$10,992.41	\$63,220.88	\$10,992.41	\$21,073.62			\$28,998.00
Totals				696,771.00	46,507.32	522,578.26	46,507.32	667,773.00	46,294.22	518,586.34	46,294.22	172,373.66			212.90

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 3 Patrick L. Prindle (SBN 87516)
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 5 John H. Stephens (SBN 82971)
 6 jstephens@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

13 SECURITIES AND EXCHANGE
 14 COMMISSION,

15 Plaintiff,

16 v.

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

Defendants.

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

CERTIFICATION BY APPLICANT

Date: May 19, 2014
 Time: 10:00 a.m.
 Dept.: 8, 2nd Floor
 Judge: Hon. Manuel L. Real

23
 24 I, Everett G. Barry, Jr. certify that:

25 1. Applicant has read the Ninth and Final Fee Application for
 26 Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn &
 27 Mayers LLP, Counsel for Permanent Receiver ("Application");

28 ///

1 2. To the best of the Applicant’s knowledge, information and belief
2 formed after reasonable inquiry, the Application and all fees and expenses
3 therein are true and accurate and comply with the Billing Instructions;

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

6 4. Name		Rate
7 Everett G. Barry	Partner	\$295
8 John H. Stephens	Of Counsel	\$295
9 Toby S. Kovalivker	Associate	\$295
10 Kelly A. Tran	Associate	\$295

11
12 Such fees are reasonable, necessary and commensurate with the
13 skill and experience required for the activity performed;

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

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

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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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the Receiver will certify that he is not making a profit on such reimbursable service.

DATED: April 18, 2014

MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

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

HEBCO.100.525617.1

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3 Patrick L. Prindle (SBN 87516)
4 pprindle@mulvaneybarry.com
5 John H. Stephens (SBN 82971)
6 jstephens@mulvaneybarry.com
7 MULVANEY BARRY BEATTY LINN & MAYERS LLP
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 NINTH AND
FINAL APPLICATION FOR
APPROVAL AND PAYMENT OF
FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

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
Entities"), hereby lodges Exhibit "A" – [Proposed] Order Approving Ninth and
////

1 Final Application for Approval and Payment of Fees and Costs to Mulvaney
2 Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver.

3
4 DATED: April 18, 2014

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

5
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

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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. 2:11-cv-08607-R-DTB

**[PROPOSED] ORDER
APPROVING NINTH AND FINAL
APPLICATION FOR APPROVAL
AND PAYMENT OF FEES AND
COSTS TO MULVANEY BARRY
BEATTY LINN & MAYERS LLP,
COUNSEL FOR PERMANENT
RECEIVER**

Date: May 19, 2014
Time: 10:00 a.m.
Dept.: 8, 2nd Floor
Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Ninth and Final Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver (“Application”).

////

////

1 The Court, having considered the Application of Mulvaney Barry
2 Beatty Linn & Mayers, LLP, counsel for Receiver, and any opposition
3 thereto, and good cause appearing therefor,

4 IT IS HEREBY ORDERED as follows:

5 1. The Court hereby approves payment to Mulvaney Barry of
6 \$56,227.00 in fees and \$7,065.29 in costs, for a total of \$63,292.29,
7 representing the total amount of fees and costs incurred through April 18,
8 2014;

9 2. The Court hereby approves payment to Mulvaney Barry of
10 \$155,136.29, representing the Hold Back Amount reduced by an additional
11 ten percent (10%) discount from Mulvaney Barry's already discounted hourly
12 rates; and

13 3. The Court hereby approves payment to Mulvaney Barry of up to
14 \$18,000.00, representing the estimated amount of fees that will be incurred
15 through the close of the Receivership;

16 4. The foregoing fees and costs shall be paid to Mulvaney Barry
17 from available unrestricted Receivership funds.

18 **IT IS SO ORDERED.**

19
20 **Dated:** _____ **Judge, United States District Court**
21

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

25 By: /s/ Everett G. Barry, Jr.
26 Attorneys for Permanent Receiver, Thomas C. Hebrank
27

28 HEBCO.100.525616.1

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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 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		