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Attorneys for Permanent Receiver,
Thomas C. Hebrank

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

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

Date: March 18, 2013
Time: 10:00 a.m.
Ctrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

PLEASE TAKE NOTICE that on March 18, 2013, 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 Third Interim Application of Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Court-appointed Permanent Receiver, Thomas C. Hebrank ("MK"), for certain professionals, for approval and payment of fees and costs.

The following table summarizes the fees incurred, interim payment requested, and costs requested for the period October 1, 2012, through December 31, 2012 ("Period") by Mulvaney Barry Beatty Linn & Mayers LLP:

Applicant and Role	Fees Incurred	Interim Payment Requested	Costs	Total
Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Receiver	\$105,926.00	\$79,444.50	\$6,867.63	\$86,312.13

This notice, along with the third interim fee and cost application is posted on the Receiver's website (www.ethreadvisors.com). A hard copy of the application can also be obtained by contacting the Receiver's office at (619) 400-4923.

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

NOTICE IS HEREBY GIVEN that the proposed Order Approving Fourth Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent

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1 Receiver, a true and correct copy of which is attached hereto as “**Exhibit**
2 **A**” and by this reference made a part hereof, has been lodged with the
3 above-entitled Court.
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5 DATED: February 15, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

6 By: /s/ Patrick L. Prindle
7 Patrick L. Prindle, Attorneys for
8 Thomas C. Hebrank,
9 Permanent Receiver

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

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
SAN DIEGO, CALIFORNIA 92101-7944
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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES

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

Date: March 18, 2013
Time: 10:00 a.m.
Ct rm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Fourth Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver.

The Court, having considered the Fourth Interim Application of Mulvaney Barry Beatty Linn & Mayers, LLP ("Mulvaney Barry"), counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

1 IT IS HEREBY ORDERED as follows:

2 1. Fees and costs for the period October 1, 2012, through
3 December 31, 2012, are approved and authorized to be paid in the
4 respective sums of \$79,444.50 (fees) and \$6,867.63 (costs).

5 The foregoing fees and costs shall be paid from available assets of
6 Copeland Wealth Management, A Financial Advisory Corporation;
7 Copeland Wealth Management, A Real Estate Corporation; and the
8 Copeland Fixed Income Funds.

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10 **IT IS SO ORDERED.**

11 **Dated:** _____
12 **Judge, United States District Court**

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15 Submitted by:

16 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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18 By: /s/ Patrick L. Prindle
19 Attorneys for Permanent Receiver, Thomas C. Hebrank

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27 HEBCO.125.350624.1
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Attorneys for Thomas C. Hebrank,
Permanent Receiver

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

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

Defendants.

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

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

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

Judge: Honorable Manuel L. Real

Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-appointed Permanent Receiver for Copeland Wealth Management, A Financial Advisory Corporation (Copeland Financial); Copeland Wealth Management, A Real Estate Corporation ("Copeland Realty"); and their subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby submits its Fourth Interim Application for approval and payment of fees and reimbursement of expenses.

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I.

INTRODUCTION

As the Court is aware, at the request of the Securities and Exchange Commission ("Commission"), Thomas C. Hebrank was appointed Permanent Receiver as part of the Judgment entered on October 25, 2011. [Dkt. Number 3]. On March 12, 2012, the Court authorized the Receiver to employ Mulvaney Barry as counsel. [Dkt. Number 51]. Mulvaney Barry has represented the Receiver and appeared before the Court at all subsequent hearings. Additionally, Mulvaney Barry assisted the Receiver with respect to preparing his Interim Fee Applications and responding to objections, and submitting the Receiver's Forensic Accounting Reports and periodic Receiver's Reports.

During the Fourth Quarter of 2012, from October 1, 2012, through December 31, 2012, Mulvaney Barry addressed several pressing legal issues, including the final negotiation of the terms and consummation of the sale of the CP-18 real property in Greensboro, North Carolina, with Court approval; negotiating and obtaining Court approval of a contested settlement of the Receiver's interest in the CP-10 real property in Troy, Michigan; conducting interviews with investors and the preparation and filing of a Motion To Consolidate the Receivership Entities; the review, analysis, preparation, and filing of a Motion to Set Claims Bar Date and Claims Procedures with Proof of Claim Forms, which has been approved by the Court; negotiating the terms of the abandonment of the Receiver's interest in the CP-15 real property located in Rancho Mirage, California; continuing negotiations with respect to the disposition of the Receiver's interest in the real properties relating to the CP-2, CP-9, and CP-17 Partnerships; continuing collection efforts on Notes Receivable owed to Receivership Entities; and continuing the extensive review of the files

obtained by the Receiver to ensure coordinated and efficient management of the various matters to maximize the Receiver's collection of assets belonging to the Receivership Estate. All work performed with respect to general receivership matters is described in detail in the invoice included in Exhibit A, identified as matter number HEBCO-100. Mulvaney Barry also addressed legal issues, and responded appropriately, with respect to matters in litigation. That work is described generally below, and described in detail in invoices included in Exhibit A, identified by the specific matter numbers below:

HEBCO-100 General Copeland Receivership

- Mulvaney Barry reviewed and analyzed documents related to the various Receivership Entities and coordinated the production of these documents to counsel for limited partners in several entities included in the Receivership Estate.
- Mulvaney Barry negotiated the terms for sale of the CP-18 North Carolina property and prepared and later revised the proposed sale agreement. The firm then prepared an ex parte application for the overbid procedure, which was granted, and a motion for approval of the sale with supporting documentation. Following the Court's approval of the sale, the firm has engaged in activities required to close the sale, and negotiated with the recalcitrant lender concerning the disputed payoff amount on the loan against the property. This sale brought approximately \$2,400,000 into the Receivership Estate.
- Mulvaney Barry completed preparation, filed, and argued a contested motion to consolidate the Receivership Entities and to pool the assets and liabilities. After the motion was denied by the Court, counsel met with the Permanent Receiver to evaluate options

1 and alternatives so as to maximize recovery of assets related to the
2 various limited partnerships.

3 • Mulvaney Barry received, reviewed, and responded to objections to
4 Receiver's Report #4.

5 • Mulvaney Barry negotiated terms for transferring the real property in
6 Rancho Mirage, California (CP-15) to the Lender. The firm prepared
7 a motion to abandon the property with supporting documentation
8 and, following the Court's granting of the motion coordinated transfer
9 of the property and its records to the Lender. This transfer brought
10 approximately \$40,000 into the Receivership Estate and preserved
11 rights against a tenant in default and its personal guarantors.

12 • Mulvaney Barry engaged in negotiations with the Lender of the CP-9
13 property located in Lexington, Kentucky, concerning transfer of the
14 property to the Lender and coordinated the transfer following the
15 Court's order allowing it to proceed.

16 • Mulvaney Barry negotiated the terms for the sale of the CP-17
17 property in La Mirada, California, which eventually was cancelled.
18 Thereafter, the firm assisted in preparing agreements relative to
19 amicably resolving a dispute with those limited partners.

20 • Mulvaney Barry engaged in discussions and negotiations with
21 counsel for CP-10 then with and its Lender, relative to settlement of
22 an ongoing dispute concerning liability for loan payments and
23 entitlement to certain revenue collected by the Permanent Receiver.
24 The settlement was noticed and the Settlement Agreement has been
25 approved by the Court, over objections, and has been consummated
26 resulting in receipt of \$225,000.00 into the Receivership Estate.

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- 1 • Mulvaney Barry assisted with preparation and filing the Permanent
2 Receiver's Fourth Interim Fee Application, and coordinated the
3 Application with the Securities and Exchange Commission.
- 4 • Mulvaney Barry prepared and filed its Third Interim Fee Application
5 and coordinated the Application with the Securities And Exchange
6 Commission.
- 7 • Mulvaney Barry analyzed, prepared, and filed a Motion For Order
8 Establishing Claims Bar Date and setting the claims procedure for
9 this case, which motion for approved by the Court.
- 10 • Mulvaney Barry responded to numerous inquiries from limited
11 partners and/or their counsel relative to the status of the
12 Receivership proceedings and issues regarding guaranties by limited
13 partners of partnership real property loans.
- 14 • Mulvaney Barry coordinated preparation and filing of Orders related
15 to the various motions heard on October 5 and December 17, 2012.

16 **HEBCO-114 CP-8**

17 Mulvaney Barry communicated with counsel for the Lender relative
18 to property located in New York, concerning issues of abandonment and
19 the personal guaranty of an investor. Moreover, Mulvaney Barry facilitated
20 communications between the Lender and counsel for the guarantor,
21 related to the loan history, appraisal, and abandonment of the property.

22 **HEBCO-115 CP-9**

23 Mulvaney Barry communicated with counsel for a guarantor,
24 including responding to several requests for copies of documents and
25 issues concerning the status of guaranties by limited partners.
26 Additionally, Mulvaney Barry followed up with respect to the Court's
27 approval of the transfer.

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HEBCO-121 CP-15

Mulvaney Barry reviewed and analyzed documents to be produced to counsel for a proposed purchaser of the property, and analyzed documents relative to ascertaining the existence of loan guaranties.

HEBCO-123 CP-17

Mulvaney Barry engaged in negotiations with counsel for the limited partners, relative to transferring the property. Mulvaney Barry further reviewed a proposed settlement agreement prepared by the certain limited partners and provided counsel to the Permanent Receiver with respect to a prior agreement to sell the property.

HEBCO-124 CP-18

Mulvaney Barry negotiated the sale terms for CP-18's North Carolina property, drafted extensive revisions to the buyer's proposed purchase agreement and prepared a motion for approval of the sale. After the Court granted the motion and ordered the sale, Mulvaney Barry coordinated the Receiver's compliance with all terms and conditions of the sale, including resolution of numerous title issues. Mulvaney Barry reviewed and revised all closing documents, and attempted to negotiate a resolution of disputes with the lender. When that failed, the firm negotiated terms for an agreement forced by the lender to gain its cooperation so the sale could close before the buyer cancelled the transaction. In addition, Mulvaney Barry negotiated another agreement required because of the lender's recalcitrance, setting up an additional escrow to hold some of the disputed funds from the sale.

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

Mulvaney Barry communicated with opposing counsel concerning discovery, a pending motion to continue trial, and monitored proceedings in the action pending in the California Superior Court. Further, counsel

1 coordinated with opposing counsel concerning review of limited
2 partnership files.

3 **HEBCO-131 Shelton**

4 Mulvaney Barry communicated with opposing counsel in the action
5 pending in the California Superior Court, concerning efforts by Plaintiff to
6 continue trial of the matter.

7 **HEBCO-133 German American Capital Corp. v. Copeland**

8 Mulvaney Barry communicated with opposing counsel in the pending
9 California Superior Court action concerning review of documents and
10 discovery directed to various Copeland entities and individuals. Further,
11 Mulvaney Barry negotiated a resolution of the discovery demands without
12 the necessity of lifting the stay imposed by the Court.

13 **HEBCO-134 Racine**

14 Mulvaney Barry reviewed the file re preparation for Status
15 Conference.

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

17 Mulvaney Barry reviewed and analyzed accounting reports and
18 lease payment records relative to the successful collection of monies owed
19 by Advance Desert Sleep Center. Additionally, Mulvaney Barry analyzed
20 abandonment of the property and the effect of abandonment on the
21 Receiver's ability to collect unpaid rents. Mulvaney Barry communicated
22 with opposing counsel relative to coordinating filings of lawsuits against
23 Advance Desert Sleep Center. Finally, Mulvaney Barry negotiated with
24 counsel for certain limited partners concerning the sale of the Nizzia
25 property. Mulvaney Barry followed up with respect to letters sent to
26 Account Receivable Debtors and communicated and negotiated with the
27 Debtors and their counsel.

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HEBCO-139 Reynolds Mason Industries

Mulvaney Barry received and reviewed the Order Approving Settlement.

Moreover, in addition to the work generally described above, the following services were also rendered by Mulvaney Barry:

1. Communicated with and responded to issues and questions raised by the attorneys representing certain investors, creditors and debtors of the Receivership partnerships, including CP-2 and CP-17, CP-8, CP-9, CP-10, CP-15, CP-17, and CP18.
2. Mulvaney Barry assisted the Receiver in responding to issues related to the Receiver's Fourth Interim Fee Application, and appeared at the hearing in connection therewith.
3. Mulvaney Barry researched and analyzed potential issues and grounds related to the Court's denial of consolidation of the Receivership Estate.
4. Additionally, Mulvaney Barry continued coordinating the production of documents to counsel for limited partners in several entities in the Receivership Estate.

For services provided in the case from October 1, 2012, through December 31, 2012, Mulvaney Barry has incurred the amount of \$105,926.00 in fees, and the amount of \$6,867.63 in expenses. The firm worked a total of 358.8 hours at the Court-Approved attorney hourly rate of \$295, and .8 hours at the Legal Assistant hourly rate of \$100. Detailed descriptions of all services provided by Mulvaney Barry appear in the invoices attached hereto as Exhibit A. Considering the nature and time constraints attendant to the services provided, the complexity of legal issues addressed, and the results obtained, the requested fees and costs are reasonable.

II.

FEE APPLICATION

Mulvaney Barry established separate files for the Receivership and for each individual matter. For this Fourth Interim Application, time was recorded with respect to the following matters:

HEBCO-100	General Copeland Receivership
HEBCO-114	CP-8
HEBCO-115	CP-9
HEBCO-121	CP-15
HEBCO-123	CP-17
HEBCO-124	CP-18
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-134	Racine
HEBCO-135	CFI, LP's 1, 2, and 3 Notes Receivable
HEBCO-139	Reynolds Mason Industries

1. Activity Summary.

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

- A. General Receivership
- B. Asset Investigation & Recovery
- C. Reporting
- D. Asset Sales
- E. Claims & Distributions
- F. Legal Matters & Pending Litigation

With regard to this Fourth Interim Application, work was performed in various activity categories, as follows:

A. General Receivership

This category contains time spent assisting the Receiver in (a) proceeding with Receiver's duties pursuant to the Commission's Complaint and the Judgment entered by the Court; (b) various discussions with the Commission regarding structure of the Receivership Entities, their assets, and the general status of the receivership proceeding; (c) communications with the Permanent Receiver regarding the scope and effect of the Receiver's appointment and the other provisions of the Judgment; (d) extensive review and analysis of issues relating to consolidation of the Receivership Entities and the preparation and filing of the Motion to Consolidate; (e) thorough analysis of the potential claims against the Receivership Estate; (f) preparation and filing of the Motion to Set Claims Bar Date and Setting the Claims Procedure; (g) assisting the Receiver with the preparation and filing of the Receiver's Forensic Report and periodic Receiver's Reports. Mulvaney Barry also advised the Receiver regarding issues relating to assets held by various Receivership Entities and litigation affecting those assets, as well as provided counsel with respect to issues as raised by the Receiver.

A summary of time expended by Mulvaney Barry related to Activity Code A follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	33.0	\$9,735.00
John H. Stephens	Of Counsel	\$295.00	23.6	\$6,962.00
Patrick L. Prindle	Senior Associate	\$295.00	66.3	\$19,558.50
Toby S. Kovalivker	Associate	\$295.00	8.4	\$2,478.00
Stacy H. Rubin	Associate	\$295.00	.3	\$88.50
Kelly A. Tran	Associate	\$295.00	1.1	\$324.50

Name	Title	Rate	Hours	Fees
TOTAL ACTIVITY A			132.7	\$39,146.50

B. Asset Investigation & Recovery

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

A summary of time expended by Mulvaney Barry related to Activity Code B follows:

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	55.3	\$16,313.50
John H. Stephens	Of Counsel	\$295.00	54.1	\$15,959.50
Patrick L. Prindle	Sr. Associate	\$295.00	.9	\$265.50
Toby S. Kovalivker	Associate	\$295.00	14.3	\$4,218.50
Kelly A. Tran	Associate	\$295.00	4.8	\$1,416.00
TOTAL ACTIVITY B			129.4	\$38,173.00

C. Reporting

This category contains time incurred appearing at the hearing on the Receiver's Interim Fee Applications, assisting with the preparation and the filing of Receiver's Fourth Interim Application [Dkt. Number 182-2], and responding to objections thereto. This category includes all time expended relative to reporting to the Court, as well as responding to objections filed by various parties to those reports.

A summary of time expended by Mulvaney Barry related to Activity Code C follows:

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Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	1.5	\$442.50
John H. Stephens	Of Counsel	\$295.00	1.0	\$295.00
TOTAL ACTIVITY C			2.5	\$737.50

D. Asset Sales

This category contains time incurred general asset disposition.

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

Name	Title	Rate	Hours	
Everett G. Barry, Jr.	Partner	\$ 295	.5	\$147.50
John H. Stephens	Of Counsel	\$295	35.6	\$10,502.00
Patrick L. Prindle	Sr. Associate	\$295	1.7	\$501.50
Gayle R. Curtis	Paralegal	\$100	.8	\$80.00
TOTAL ACTIVITY D				\$11,231.00

E. Claims & Distributions

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

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

Name	Title	Rate	Hours	
Everett G. Barry, Jr.	Partner	\$295	5.3	\$1,563.50
John H. Stephens	Of Counsel	\$295	.8	\$236.00
Patrick L. Prindle	Sr. Associate	\$295	2.9	\$855.50
Toby Kovalivker	Associate	\$295	4.8	\$1,416.00
Kelly A. Tran	Associate	\$ 295	5.2	\$1,534.00
TOTAL ACTIVITY E			19.0	\$5,605.00

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 Fourth Interim Application, eleven Receivership Entities were involved in active or threatened litigation. With respect to time expended during the period of this Fourth Interim Application, the following matter files reflect work performed relative to actively litigated matters:

HEBCO-100	General Copeland Receivership
HEBCO-114	CP-8
HEBCO-115	CP-9
HEBCO-121	CP-15
HEBCO-123	CP-17
HEBCO-124	CP-18
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-134	Racine
HEBCO-135	CFI 1, 2, 3 - Notes Receivable
HEBCO-139	Reynolds Mason Industries

A summary of time expended by Mulvaney Barry related to Activity Code F follows:

Name		Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	.3	\$88.50
John H. Stephens	Of Counsel	\$295	5.4	\$1,593.00
Patrick L. Prindle	Sr. Associate	\$295	6.5	\$1,917.5
Toby S. Kovalivker	Associate	\$295	25.0	\$7,375.00
Kelly A. Tran	Associate	\$295	.2	\$59.00
TOTAL ACTIVITY F			37.4	\$11,033.00

2. Matter Summary

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

Matter No.	PROFESSIONAL							Total	Fees
	EGB	JHS	PLP	TSK	SHR	KAT	GRC		
HEBCO -100									
Oct. '12	21.1	46.9	41.2	7.6	0.3	4.2		121.3	35,783.50
Nov. '12	41.7	14.1	22.6	16.4		5.5		100.3	29,588.50
Dec. '12	32.3	4.3	7.1	5.7			0.8	50.2	14,653.00
								271.8	80,025.00
HEBCO -114									
Oct. '12		0.5						0.5	147.50
Nov. '12		0.4						0.4	118.00
Dec. '12		1.8						1.8	531.00
								2.7	796.50
HEBCO -115									
Oct. '12				1.3		1.4		2.7	796.50
Nov. '12		1.2	0.4	2.3				3.9	1,150.50
Dec. '12		1.4						1.4	413.00
								8.0	2,360.00
HEBCO -121									
Oct. '12				2.6				2.6	767.00
Nov. '12								0.0	0.00
Dec. '12								0.0	0.00
								2.6	767.00
HEBCO -123									
Oct. '12								0.0	0.00
Nov. '12		1.5						1.5	442.50
Dec. '12		0.3						0.3	88.50
								1.8	531.00
HEBCO -124									
Oct. '12				1.1				1.1	324.50
Nov. '12		27.7	0.5					28.2	8,319.00
Dec. '12		18.8						18.8	5,546.00
								48.1	14,189.50

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A LIMITED LIABILITY PARTNERSHIP
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TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

Matter No.	PROFESSIONAL							Total	Fees
	EGB	JHS	PLP	TSK	SHR	KAT	GRC		
HEBCO -130									
Oct. '12								0.0	0.00
Nov. '12			0.9					0.9	265.50
Dec. '12		0.2	1.9					2.1	619.50
								3.0	885.00
HEBCO -131									
Oct. '12								0.0	0.00
Nov. '12		0.4		0.4				0.8	236.00
Dec. '12								0.0	0.00
								0.8	236.00
HEBCO -133									
Oct. '12		0.2	2.7					2.9	855.50
Nov. '12			0.6					0.6	177.00
Dec. '12		0.5	0.4					0.9	265.50
								4.4	1,298.00
HEBCO -134									
Oct. '12								0.0	0.00
Nov. '12								0.0	0.00
Dec. '12		0.3						0.3	88.50
								0.3	88.50
HEBCO -135									
Oct. '12				5.9				5.9	1,740.50
Nov. '12				1.6				1.6	472.00
Dec. '12	0.8			7.6				8.4	2,478.00
								15.9	4,690.50
HEBCO -139									
Oct. '12						0.2		0.2	59.00
Nov. '12									
Dec. '12									
								0.2	59.00
	95.9	120.5	78.3	52.5	0.3	11.3	0.8	359.6	
									105,926.00

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Professionals:

EGB ... Everett G. Barry, Jr.
 PLP ... Patrick L. Prindle
 SHR ... Stacy H. Rubin
 GRC ... Gayle R. Curtis

JHS ... John H. Stephens
 TSK ... Toby S. Kovalivker
 KAT ... Kelly A. Tran

3. Costs

Mulvaney Barry requests that the Court approve \$6,867.63 in costs. Summarized below are the out-of-pocket costs incurred. A detailed listing of each expense is summarized at the end of each sub-matter in Exhibit A. Mulvaney Barry charges \$.15 per page for copies. The messenger category includes court messenger services, hand delivery charges and FedEx or other overnight services. The filing fees category includes court filing fees, recording fees, and other state statutory fees.

DESCRIPTION	AMOUNT
<i>Telephone Conference Calls</i>	<i>\$30.89</i>
<i>Computerized Research</i>	<i>\$276.11</i>
<i>Document Production Charges (@ .14 plus tax = .15 per page)</i>	<i>\$3,437.27</i>
<i>U.S. Postage</i>	<i>\$1,444.65</i>
<i>Fed Ex / Calif. Overnight / OnTrac</i>	<i>\$287.81</i>
<i>Transportation</i>	<i>\$202.00</i>
<i>Pacer</i>	<i>\$92.00</i>
<i>Photocopies (6,031 @ .15)</i>	<i>\$904.65</i>
<i>Transcripts</i>	<i>\$9.00</i>
<i>Service of Process</i>	<i>\$183.25</i>
<i>Total:</i>	<i>\$6,867.63</i>

/////

III.

THE REQUESTED FEES ARE REASONABLE AND
SHOULD BE ALLOWED

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

(a) Investigating the assets and liabilities of the Receivership Entities;

(b) Developing and implementing strategies to maximize asset values and minimize administrative expenses;

(c) Representing the Receiver in obtaining the Court's approval of his Fourth Interim Application and assisting the Receiver file various reports;

(d) Negotiating the sale and abandonment of various properties, and obtaining approval from the Court with respect to those activities;

(e) Preparation of the Motion To Consolidate Assets and Pool Liabilities of the various Receivership Entities; and

(f) Generally stabilizing a volatile situation in which the status of the Limited Partnerships vis-à-vis the receivership was unclear, and certain limited partners sought to separate from the receivership.

As is often the case in regulatory receiverships, the complexity and urgency of legal issues at the outset of the case warrants the use of more experienced attorneys. The work by Mulvaney Barry was performed at the discounted hourly rate of \$295.00 approved by this Court. The three primary attorneys, Everett G. Barry, Jr. John H. Stephens, and Patrick L. Prindle have been practicing approximately 40, 35, and 34 years,

1 respectively. Ms. Kovalivker has been practicing law for approximately 8
2 years. The Mulvaney Barry hourly rate for those attorneys has been
3 significantly reduced to \$295. Additionally, Mulvaney Barry paralegals
4 performed certain work during the Fourth Quarter, all of which was billed at
5 the discounted hourly rate of \$100. The time expended and hourly rates
6 are very reasonable considering the skill and experience of the attorneys
7 and paralegals engaged in performing the above-described work.

8 **IV.**

9 **CONCLUSION**

10 The skill and experience of Mulvaney Barry in complex litigation,
11 bankruptcies and receiverships, corporate and real estate transactions,
12 and banking and finance was of great value and allowed the firm to
13 efficiently represent the Receiver and the Receivership Entities. The
14 requested fees and costs are reasonable and should be approved. This
15 Fourth Interim Application has been submitted to the SEC in accordance
16 with the Commission's rules on the compensation of professionals for
17 receivers.

18 WHEREFORE, Mulvaney Barry respectfully requests an order, as
19 follows:

20 1. Applicant has incurred \$105,926.00 in fees and \$6,867.63 in
21 costs during the Application period. As in its previous fee applications,
22 Applicant requests approval of payment of 75% of the fees on an interim
23 basis in the amount of \$79,444.50 plus \$6,867.63 in costs, for a total of
24 \$86,312.13 from available unrestricted Receivership funds. This interim
25 award would result in the Court retaining jurisdiction over payment of the
26 balance of Applicant's fees of 25% for further order of the Court. Given
27 the discounted rates previously approved by the Court and the value of the
28

1 services rendered, Applicant believes that this interim payment of 75% of
2 Applicant's fees is warranted and appropriate; and

3 2. Granting such other and further relief as is appropriate.
4

5 DATED: February 15, 2013

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

7 By: /s/ Patrick L. Prindle
8 Everett G. Barry, Jr.
9 John H. Stephens
10 Patrick L. Prindle
11 Attorneys for Permanent Receiver,
12 Thomas C. Hebrank
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HEBCO.100.351452.1

EXHIBIT A

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Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-100 EGB

RE: General - Copeland Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 80025.00

COSTS ADVANCED: 6867.63

CURRENT CHARGES: 86892.63

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

09/28/12	JHS	Review email exchange between counsel for Dr. Muraligopal and Mr. Hebrank re calculations of contributions and distributions.	0.3	295.00	88.50	B
10/01/12	JHS	Travel to and from Federal Court in Los Angeles for hearing on Motion for Approval of Sale of CP18 property; hearing on Motion for Abandonment of CP15 Rancho Mirage property and Fee Application of Receiver (3.2 hours travel time not billed.)	3.2	295.00	944.00	B
10/01/12	JHS	Conference with SEC's counsel, Attorney Rosen, re possible overbids on CP18 property and lender payoff for CP15 property.	0.3	295.00	88.50	B
10/01/12	JHS	Conference with Attorney Rodriguez re lack of overbid on CP15, lender's payoff statement for CP18, status of CP17 Purchase Agreement and overbid procedure.	0.7	295.00	206.50	B
10/01/12	JHS	Attend hearing on Motion to Abandon CP15 property, Motion for Approval of Sale of CP18 property, and Fee Applications; conference with counsel for lender on CP18 property re adjustment to payoff amount; conference with counsel for lender on CP15 property re transfer issues.	1.5	295.00	442.50	B
10/01/12	JHS	Exchange emails with counsel for buyer of CP18 North Carolina property re hearing, due diligence and tenant estoppel.	0.4	295.00	118.00	B

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DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/01/12	JHS	Review draft Motion for Transfer to lender of CP9 Kentucky property.	0.6	295.00	177.00	B
10/02/12	TSK	Revise edit and finalize Declaration of Janet Ihde (.6); correspondence to Attorney Ziprick attaching Declaration (.2).	0.8	295.00	236.00	F
10/03/12	TSK	Correspondence to and from Attorney Ziprick's office re transmittal of executed Declaration of Janet Ihde.	0.3	295.00	88.50	F
10/03/12	JHS	Complete draft of Mr. Hebrank's Declaration in Support of Motion for Consolidation; conference with Attorney Prindle re same and exhibits; identify exhibits; exchange emails with counsel for Tabers re declaration in support of motion; review draft of Ihde declaration.	1.3	295.00	383.50	A
10/03/12	PLP	Hebrank fee review files re summary of work performed during Third Quarter, 2012 (1.1); telephone call from Attorney Shaughnessy and follow up re Declaration of Bruce Taber (.3).	1.4	295.00	413.00	A
10/04/12	TSK	Coordinate receipt of signed Declarations for Motion to Consolidate.	0.3	295.00	88.50	A
10/04/12	PLP	Review and revise Memorandum of Points and Authorities In Support of Motion To Consolidate (1.6); review Declaration of Thomas C. Hebrank In Support Of Motion To Consolidate (.3).	1.9	295.00	560.50	A
10/04/12	PLP	Further review of files re work performed during Third Quarter, 2012; (1.1).	1.1	295.00	324.50	A

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DECEMBER 31, 2012 PAGE 4

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/04/12 JHS	Review Order from Court re order approving sale of CP18 property; review email from counsel for buyer of CP18 property re amendment to agreement to extend due diligence; review proposed amendment; exchange email with buyer's counsel re revisions to amendment and waiver of other contingencies; exchange email with broker re same.	1.2 295.00	354.00	D
10/04/12 JHS	Prepare revisions to redraft of Mr. Hebrank's declaration; review exhibits for declaration; prepare email to Mr. Hebrank re same; review final declaration of Dr. Ihde; review final Notice of Lodgement for declarations; prepare final revisions to Memorandum of Points and Authorities in Support of Motion for Consolidation.	2.0 295.00	590.00	F
10/04/12 JHS	Review email from Mr. Hebrank re possible action against vacated tenant of CP15 Rancho Mirage property; conference with Attorney Kovalivker re same; review documents re same.	0.5 295.00	147.50	F
10/05/12 JHS	Analyze revised Motion for Transfer of CP9 Kentucky property; exchange email with counsel for lender/movant on CP9 property; telephone call to lender's counsel re same; prepare email to Mr. Hebrank re same.	1.2 295.00	354.00	A
10/05/12 JHS	Prepare final revisions to Memorandum of Points and Authorities in Support of Motion for Consolidation; prepare revisions to Tables of Authorities; conference with Attorney Prindle re preparation of proposed order; coordinate filing and service.	1.3 295.00	383.50	A

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 5

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/05/12	JHS	Review email from Nimmer re buyer's request for extension of due diligence period on CP19 North Carolina property and other contingencies; exchange email with Attorney Yousif re follow-up with buyer; exchange email with Attorney Rodriguez re extension and waiver of other contingencies; review email from buyer's counsel re title commitment.	1.3	295.00	383.50	B
10/05/12	JHS	Exchange email with Mr. Hebrank re subpoena for Copeland accounting payroll records.	0.2	295.00	59.00	C
10/05/12	TSK	Receipt and analysis of correspondence from Attoeney Ziprick's office re documents request (.1); telephone conference with Attorney Ziprick's assistant re same (.2).	0.3	295.00	88.50	F
10/05/12	PLP	Follow-up re Motion To Consolidate (1.1); prepare proposed Order Granting Motion To Consolidate (.6).	1.7	295.00	501.50	A
10/06/12	JHS	Review letter from Attorney Torres, counsel for Kohuts, re personal guaranties for CP9 Kentucky property; prepare response re documents requested; prepare email to Attorney Kovalivker re same.	0.6	295.00	177.00	A
10/06/12	JHS	Review email from Mr. Hebrank re possible need for subpoena to obtain Copeland payroll records; prepare response re same; prepare email to Attorney Prindle re same.	0.4	295.00	118.00	C
10/06/12	JHS	Review email from Attorney Rodriguez re conditions and contingencies to be waived in return for extension of CP18 due diligence; prepare email to buyer's counsel re conditions and contingencies to be waived; review Purchase Agreement re same.	0.6	295.00	177.00	B

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 6

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/08/12	JHS	Review email to Mr. Hebrank re Mr. Copeland's production of payroll records; conference with Attorney Prindle re same.	0.2	295.00	59.00	C
10/08/12	JHS	Telephone call from buyer's counsel of CP18 North Carolina property re due diligence extension and contingency waivers; review email from buyer's counsel re same.	0.3	295.00	88.50	B
10/08/12	JHS	Conference with Attorney Kovalivker re documents to be produced to buyer's counsel for CP18 property.	0.2	295.00	59.00	A
10/08/12	JHS	Review email from counsel for lender on CP15 property re Desert Sleep tenant's personal property; telephone call from tenant re same.	0.2	295.00	59.00	A
10/08/12	JHS	Exchange email with Attorney Kovalivker re documents to be produced to limited partner in CP9 Kentucky property.	0.2	295.00	59.00	A
10/08/12	TSK	Receipt and analysis of correspondence from Attorney Ziprick's office re copying Copeland's hard drives (.1); telephone call to and conference with Attorney Ziprick's assistant re same. (.2)	0.2	295.00	59.00	F
10/09/12	JHS	Exchange email with counsel for buyer of CP18 North Carolina property re inspection period extensions and waivers of contingencies; conference call with buyer's counsel and buyer's representative re same; exchange email with Receiver's office and broker re same and tenant estoppel.	1.3	295.00	383.50	B

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DECEMBER 31, 2012 PAGE 7

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/09/12	JHS	Review email from SEC's counsel re payroll records for Copeland accountancy and possible subpoena; exchange email with Attorney Prindle re same.	0.2	295.00	59.00	C
10/09/12	JHS	Telephone call from tenant in CP15 Rancho Mirage property re payoff of Desert Sleep debt.	0.2	295.00	59.00	B
10/10/12	JHS	Review and prepare revisions to buyer's proposed changes to Purchase Agreement for CP17 La Mirada property; prepare email to Attorney Rodriguez and broker re same; review email from broker re same.	1.3	295.00	383.50	B
10/10/12	JHS	Exchange email with Lender's counsel re payoff amount for loan on CP18 North Carolina property and escrow/title status; telephone call from Lender's counsel re same.	0.4	295.00	118.00	B
10/10/12	JHS	Exchange email with counsel for Kohuts re status of Motion for Transfer of CP9 Kentucky property.	0.2	295.00	59.00	A
10/10/12	JHS	Exchange email with Attorney Kovalivker re procedure for creditor claims.	0.2	295.00	59.00	E
10/11/12	JHS	Review email from Dr. Eure's counsel re lawsuit against client and scope of injunction; exchange emails with Attorney Kovalivker re same.	0.3	295.00	88.50	F
10/11/12	JHS	Telephone call from counsel for lender of CP18 North Carolina property re pay-off amount and possible settlement terms; telephone call to Mr. Hebrank re same.	0.6	295.00	177.00	B

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 8

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/11/12 JHS	Exchange emails with Attorney Rodriguez and broker (4) re changes to revisions made by lender's counsel to Purchase Agreement for CP17 La Mirada property; telephone call from Attorney Rodriguez re same; prepare email to lender's counsel re same.	1.2	295.00	354.00	B
10/12/12 JHS	Telephone call from Buyer's counsel re new request for extension of time for due diligence; exchange email with Buyer's counsel re same and waiver of conditions; prepare email to Receiver re same.	0.6	295.00	177.00	B
10/12/12 JHS	Telephone call from Mr. Hebrank re claims processing procedure and court approval.	0.2	295.00	59.00	E
10/12/12 TSK	Meet with Receiver re returning documents to his office and document production re CP 9.	0.2	295.00	59.00	A
10/13/12 JHS	Review email from Attorney Rodriguez re any additional contingency waivers in exchange for due diligence extension on CP18 sale.	0.3	295.00	88.50	B
10/15/12 JHS	Review letter from counsel for Buyer of CP18 North Carolina property re extension of inspection period without waiver of any contingencies; exchange email with Attorney Rodriguez re same; telephone call from Mr. Hebrank re same; exchange email with Buyer's counsel re same.	1.3	295.00	383.50	B
10/15/12 JHS	Review Notice from Court re opposition by Flagstar Bank to Motion to Consolidate; conference with Attorney Barry re same.	0.3	295.00	88.50	A

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DECEMBER 31, 2012 PAGE 9

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/15/12	JHS	Conference with Attorney Barry re negotiations for payoff of Bank's note on CP18 North Carolina property.	0.2	295.00	59.00	B
10/15/12	JHS	Review Notice from Court re filing of motion to transfer CP9 Kentucky property; exchange email with Attorney Prindle re same.	0.2	295.00	59.00	A
10/15/12	EGB	Review faxed letter re extension of Agreement for Greensboro Property Sale; emails re extension.	0.3	295.00	88.50	B
10/15/12	EGB	Analyze potential settlement of claim by Greensboro Property Lender; CP-9 Abandonment and CP-15 settlement.	0.8	295.00	236.00	B
10/15/12	EGB	Initial analysis of Opposition to Motion to Consolidate by Flagstar Bank.	0.5	295.00	147.50	A
10/16/12	PLP	Receive/review/analyze Flagstar Bank Opposition To Motion To Consolidate (2.1); receive/review/analyze CP-2/5/7/16/17 Opposition To Motion To Consolidate (2.6); receive/review/analyze CP-2/5/7/16/17 Objection To Receiver's Report #4 (.4).	5.1	295.00	1,504.50	A
10/16/12	JHS	Conference with Attorney Prindle re late filed notice of motion; telephone call to court re same; prepare email re same.	0.4	295.00	118.00	A
10/16/12	JHS	Review letter from counsel for Kohuts re personal guaranty on CP9 property; review cases.	0.2	295.00	59.00	B
10/16/12	EGB	Emails with Attorney Edwards re CP-10 settlement discussions.	0.4	295.00	118.00	B

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DECEMBER 31, 2012 PAGE 10

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/17/12 PLP	Further review of Flagstar Bank Opposition To Motion To Consolidate (1.0); meet with client re preparation of Reply To Opposition To Motion To Consolidate (1.3).	2.3 295.00	678.50	A
10/17/12 JHS	Review Opposition to Motion for Consolidation; conference with Attorney Prindle re issues raised by Opposition to Motion for Consolidation and information needed from Mr. Hebrank.	1.0 295.00	295.00	A
10/17/12 JHS	Conference with Attorney Barry re terms for payoff of CP18 loan on North Carolina property; telephone call to Lender's counsel re same.	0.4 295.00	118.00	B
10/17/12 JHS	Exchange email with Attorney Kovalivker re motion for approval of CP17 La Mirada property and information to include on broker.	0.4 295.00	118.00	B
10/17/12 JHS	Conference with Attorney Barry and Mr. Hebrank re guarantors of CP15 Rancho Mirage property; exchange email with counsel for lender re same; prepare email to Mr. Hebrank re same.	0.6 295.00	177.00	B
10/17/12 EGB	Meeting with Receiver re pending matters.	1.0 295.00	295.00	A
10/17/12 EGB	Assist re filing of Tax Accountants' Fee Application.	0.5 295.00	147.50	A
10/17/12 EGB	Analyze Opposition to Motion to Consolidate and Receiver's Report; analyze Reply.	1.1 295.00	324.50	A
10/17/12 EGB	Analyze potential settlement of Greensboro Property Lender Loan amount dispute.	0.3 295.00	88.50	B
10/17/12 TSK	Complete draft of Motion Authorizing the Sale of the La Mirada Property and related documents.	2.9 295.00	855.50	B

EXHIBIT A

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DECEMBER 31, 2012 PAGE 11

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/17/12 TSK	Analyze document sent to us by Attorney Ziprick to determine whether a more complete copy can be found to produce to him in relation to the document production for CP 3 (.2); analyze documents on flash drive to locate document (.2).	0.4	295.00	118.00	F
10/18/12 EGB	Analyze pleadings by Attorney for Rancho Mirage Surgery Center re Charles Copeland discovery.	0.5	295.00	147.50	A
10/18/12 JHS	Review Notice from Court re Motion for Clarification of Order on CP15 Rancho Mirage abandonment; review motion; review email from Attorney Prindle re same; review email from Attorney Furuya re same.	0.6	295.00	177.00	A
10/18/12 PLP	Telephone call from Attorney Howson re status of Receivership Action.	0.3	295.00	88.50	A
10/18/12 PLP	Receive and review Opposition of CP-10 Partners to Motion To Consolidate (.5); prepare Reply To Opposition To Motion To Consolidate (3.8).	4.3	295.00	1,268.50	A
10/19/12 JHS	Review email from Lender on CP15 Rancho Mirada property re action against guarantors of lease; prepare response re same; exchange email with Attorney Kovalivker re same.	0.4	295.00	118.00	B
10/19/12 JHS	Telephone call from counsel for Lender on CP18 North Carolina property re payoff amount and possible terms for compromise; review loan history summary.	0.3	295.00	88.50	B
10/19/12 JHS	Prepare revisions to draft reply to oppositions to Motion to Consolidate; conference with Attorney Prindle re same; review oppositions; review objectors' proposed order.	1.4	295.00	413.00	A

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DECEMBER 31, 2012 PAGE 12

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/19/12	JHS	Conference with Attorney Barry re letter from Attorney Torres, counsel for personal guarantors of CP19 Kentucky property and response; review letter from Attorney Torres re same; review email from Attorney Barry to Receiver re same.	0.4	295.00	118.00	B
10/19/12	SHR	Review and analyze Opposition to Motion to Consolidate Receivership Entities.	0.3	295.00	88.50	A
10/19/12	PLP	Prepare Joint Reply To Opposition To Motion To Consolidate.	6.7	295.00	1,976.50	A
10/19/12	EGB	Review letter from and analyze response to letter from CP-9 Guarantors.	0.9	295.00	265.50	A
10/20/12	JHS	Review email from Mr. Hebrank re revisions to reply to opposition to Motion to Consolidate; review Notice from Court re notice of lodged proposed order re objection to Motion to Consolidate submitted by Attorney Quinlan.	0.3	295.00	88.50	A
10/21/12	EGB	Final review and revisions to Joint Reply to Opposition to Motion to Consolidate.	1.2	295.00	354.00	A
10/22/12	EGB	Emails re Reply to Objections to Receiver's Report #4.	0.2	295.00	59.00	C
10/22/12	JHS	Prepare email to Attorney Barry re possible terms for settlement of payoff amount of CP18 loan; conference with Attorney Barry re same.	0.4	295.00	118.00	B
10/22/12	JHS	Review Opposition to Notice of Motion; conference with Attorney Prindle re same; review opposition to Hebrank declaration in support of motion to consolidate; conference with Attorney Prindle re Reply to Opposition to Receiver's Report No. 4; review reply.	1.0	295.00	295.00	A

EXHIBIT A

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DECEMBER 31, 2012 PAGE 13

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

10/22/12	EGB	Review and revise response to Objection of Certain Limited Partners to Receiver's Report #4.	1.1	295.00	324.50	C
10/22/12	EGB	Review and revise Receiver's Objection to Proposed Order filed by certain Limited Partners.	0.7	295.00	206.50	A
10/22/12	EGB	Review communications re CP-10 Partners.	0.4	295.00	118.00	B
10/22/12	PLP	Review and revise Joint Reply To Opposition To Motion To Consolidate(1.5); review Objection Of Joining Limited Partners To Report #4 (.7); prepare Response To Objection Of Joining Limited Partners To Receiver's Report #4 (4.1); review Proposed] Order re Motion To Consolidate lodged by Joining Limited Partners (.5); prepare Objection To Proposed] Order lodged by Joining Limited Partners (.6); receive and review Opposition of Flagstar Bank To Late Filed Notice of Motion (.3); receive and review Opposition of Flagstar Bank To Notice of Errata (.2).	7.9	295.00	2,330.50	A
10/22/12	EGB	Telephone conference with Receiver re response to Guarantor claims and responses to objections.	0.4	295.00	118.00	A
10/22/12	EGB	Analyze response to Attorney for CP-18 re Loan payoff.	0.3	295.00	88.50	B
10/23/12	EGB	Telephone conference with Attorney for Flagstar (Peter Davidson) re Troy MI Property/CP-10; analyze disposition of Property.	0.7	295.00	206.50	B
10/23/12	EGB	Analyze further response re payment to CP-18 Lender.	0.2	295.00	59.00	B

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10/23/12 EGB	Analyze response to Motion re Deposition and Stay re Charles Copeland.	0.3	295.00	88.50	A
10/23/12 JHS	Prepare email to Mr. Hebrank re basis for challenging default interest on CP18 North Carolina loan; telephone call from Mr. Hebrank re same; prepare email to counsel for Lender re same.	0.7	295.00	206.50	B
10/23/12 JHS	Conference with Attorney Prindle re further objections to Motion to Consolidate; review Notice from Court re same; conference with Attorney Barry re SEC support for motion.	0.6	295.00	177.00	A
10/23/12 JHS	Telephone call from counsel for Brickers re issues in Tri-Tool case, existing counsel for other investors and documents for investor loans/reinvestments.	0.5	295.00	147.50	F
10/23/12 JHS	Review email from Attorney Prindle re Rancho Mirage Surgery Center; motion for relief to depose Charles Copeland; review email from Attorney Barry re same.	0.2	295.00	59.00	A
10/23/12 PLP	Receive and review Flagstar Opposition to Late Filed Notice of Motion and Motion (.8); receive and review Flagstar Opposition To Notice of Errata (.7); prepare Declaration In Response To Flagstar Opposition (.8); telephone calls from/to Attorney Furuya re Motion For Leave To Take Deposition of Charles Copeland (.3); review files re preparation of 3rd Interim Fee Application (.9); review Rancho Mirage Surgery Center Notice of Motion For Clarification (.3); review and analysis re Rancho Mirage Surgery Center Memorandum of Points and Authorities In Support of Motion For Clarification (.6); review and analysis re Declaration of David	5.2	295.00	1,534.00	A

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Lippert (.2); review and analyze Declaration of
Mark J. Furuya (.4); prepare email to Mr.
Hebrank re no opposition to motion to take
deposition of Charles Copeland (.2).

10/24/12 JHS	Conference with Attorney Tran re research on basis for rejecting lender's demand for default.	0.3	295.00	88.50	A
10/24/12 JHS	Conference with Attorney Barry re changed counsel for SEC and SEC support for Motion to Consolidate; review email from Mr. Hebrank re same; review email from Mr. Hebrank re owner's equity issues.	0.5	295.00	147.50	A
10/24/12 JHS	Review email from Attorney L. Torres, counsel for Kohuts, re request for SEC to support protection of guarantors; review supporting authority.	0.4	295.00	118.00	A
10/24/12 EGB	Email from Attorney for CP-9 Guarantors to SEC; emails with SEC re conference call; emails with Sam Puathasnanon.	0.7	295.00	206.50	A
10/24/12 EGB	Analyze defenses to default interest claim by CP-18 Lender.	0.4	295.00	118.00	B
10/24/12 PLP	Telephone call to Attorney Bendell (.1); email to/from Attorney Bendell re Stipulated Order (.2); email to Attorney Furuya re proposed Order For Relief From Stay To Take Deposition of Charles Copeland (.1); receive and review proposed Order submitted by Attorney Furuya(.1).	0.5	295.00	147.50	A
10/24/12 KAT	Review and analyze pleadings filed by Bank in District Court re Request for Default Interest; review and analyze Debtor's Bankruptcy case docket and Cash Collateral Motion re payments made to Bank.	1.3	295.00	383.50	B

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FILE NUMBER: HEBCO-100

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10/25/12	EGB	Analyze letter from Attorney Torres and response; preparation and conference call with Sam Puathasnanon of SEC re pending matters.	0.9	295.00	265.50	A
10/25/12	JHS	Review Reply to Response to Objections to Motion to Consolidate; conference with Attorney Prindle re same and later filing; review response of Joining Limited Partners to Motion to Consolidation; conference with Attorney Prindle re same.	0.6	295.00	177.00	A
10/25/12	JHS	Telephone call from Attorney Rodriguez re potential impasse between purchaser and tenant of CP18 North Carolina property, and possible recourse.	0.3	295.00	88.50	B
10/25/12	PLP	Telephone call to Attorney Furuya re proposed Order (.1); receive and review Joining Partners' Response To Joint Opposition (.6).	0.7	295.00	206.50	A
10/26/12	JHS	Review email from Mr. Hebrank re preparation of claims procedure.	0.2	295.00	59.00	E
10/26/12	JHS	Review email from Mr. Hebrank re claims procedure; prepare email to Attorney Barry re same.	0.2	295.00	59.00	E
10/26/12	EGB	Preparation of response to letter from Attorney for CP-9 Guarantors; telephone conference with Receiver.	1.1	295.00	324.50	A
10/29/12	PLP	Receive and review Kohut Opposition To Motion For Order Approving Disposition of Certain Commercial Property Dkt. Number 167] (.7); prepare email to Attorney Bendell (.1).	0.8	295.00	236.00	D

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FILE NUMBER: HEBCO-100

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10/29/12	EGB	Emails with Attorney for Flagstar Bank and Receiver; analyze rents and profits issues for conference call.	0.6	295.00	177.00	A
10/29/12	JHS	Review email exchange with counsel for lender of CP10 Michigan property re transfer of property.	0.2	295.00	59.00	B
10/29/12	JHS	Review email exchange re complaint against guarantors of Advance Sleep lease.	0.2	295.00	59.00	F
10/30/12	KAT	Review Bank's loan documents; research statute and case law re whether lender is entitled to default interest and possible treatment of default interest in Chapter 11 Plan; draft Memorandum re possible treatment of default interest.	2.1	295.00	619.50	B
10/30/12	JHS	Review Notice from Court re opposition by guarantor of loan on CP9 Kentucky property to motion for transfer of property to lender; conference with Attorney Prindle re same.	0.4	295.00	118.00	B
10/30/12	JHS	Review Notices from Court (3) re changes of counsel for SEC.	0.2	295.00	59.00	A
10/30/12	JHS	Review email from Attorney Rodriguez re buyer's request for an additional extension of time to close sale of CP18 North Carolina property; review email from counsel for buyer re same; exchange email with Attorney Rodriguez re same; prepare email to counsel for buyer re proposed amendment.	0.8	295.00	236.00	B
10/30/12	JHS	Conference with Attorney Barry re terms for possible abandonment of CP10 property.	0.2	295.00	59.00	B

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FILE NUMBER: HEBCO-100

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10/30/12	JHS	Conference with Attorney Barry re legal support for refusing to pay default interest on CP18 loan; review memo from Attorney Tran re same.	0.4	295.00	118.00	B
10/30/12	JHS	Review Notice from Court re response to opposition to Motion for Transfer of CP9 property.	0.2	295.00	59.00	A
10/30/12	EGB	Prepare for conference call with Flagstar Bank; review pleadings and Loan documents (1.2); conference call with Receiver (.3); conference call with Attorney for Flagstar Bank (.5); follow-up call with Receiver (.3).	2.3	295.00	678.50	B
10/30/12	EGB	Analyze research re CP-18 Lender default interest claim.	0.5	295.00	147.50	B
10/30/12	EGB	Analyze Proof of Claim procedure.	0.3	295.00	88.50	E
10/30/12	PLP	Follow up re Reply To Kohut Opposition To U.S. Bank Motion re Abandonment of CP-9 property (.3).	1.3	295.00	383.50	A
10/31/12	TSK	Analyze service list for Motion to Approve the Sale of the CP 18 Property (.4); telephone conference with the Receiver re limited partners of CP 18 (.2); analyze whether all limited partners were served with the Motion (1.0); analyze procedure for filing a Motion to Approve Claims Procedure and Setting Claims Bar Date (.6).	2.2	295.00	649.00	B
10/31/12	KAT	Research procedure for Application to Set Claims Process and Bar Date in Receivership Action.	0.8	295.00	236.00	E

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10/31/12	EGB	Prepare for and meeting with Receiver; Steve Hoslett and Lisa Ryan re claims and distributions analysis.	1.6	295.00	472.00	A
10/31/12	EGB	Telephone conference with Attorney for Flagstar re proposal; telephone conferences with Receiver re response - 2; telephone conference with Attorney Davidson.	0.9	295.00	265.50	B
10/31/12	JHS	Review email from Mr. Hebrank re investors' equity issues; meeting with Mr. Hebrank and staff re issues to resolve in determining owners' equity; conference with Attorney Barry re same.	1.2	295.00	354.00	A
10/31/12	JHS	Exchange email with counsel for lender on CP8 New York property re cases on court's ability to protect personal guarantors; forward cases re same.	0.6	295.00	177.00	A
10/31/12	JHS	Exchange email with Attorney Rodriguez (4) re current loan balance on CP17 La Mirada property and buyer's possible back out on deal.	0.6	295.00	177.00	B
10/31/12	JHS	Conference with Attorney Barry re settlement proposal from lender on CP10.	0.2	295.00	59.00	B
10/31/12	JHS	Exchange email with counsel for buyer of CP18 North Carolina property re extension of time for negotiation of new lease and guaranty; review proposed amendment; prepare email to Attorney Rodriguez re same; exchange email with Mr. Hebrank and Attorney Prindle re same; review revised amendment; prepare email to buyers counsel re execution of amendment.	1.4	295.00	413.00	B

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FILE NUMBER: HEBCO-100

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10/31/12	JHS	Telephone call from counsel for lender of CP9 Kentucky property re opposition to transfer of property by guarantor and lender's reply.	0.3	295.00	88.50	B
11/01/12	PLP	Legal research and analysis re preparation of response to Kohut Opposition To Motion For Order Approving Agreement Between Receiver and Creditor (2.5).	2.5	295.00	737.50	A
11/01/12	KAT	Research and analyze procedures for setting claims bar date and claims procedure; draft Receiver's Motion for Entry of Order Establishing Bar Date, Approving Form and Manner of Notice and Approving Claim Form.	2.6	295.00	767.00	E
11/01/12	JHS	Exchange emails with Attorney Kovalivker re production of documents requested by counselor for investor.	0.3	295.00	88.50	A
11/01/12	JHS	Review email from counsel for buyer re executed Amendment for sale of CP18 property.	0.2	295.00	59.00	B
11/01/12	JHS	Telephone call from Attorney Barry re issues to address on Motion for Consolidation; telephone call to SEC counsel re position on motion; conference with Attorney Prindle re same.	0.8	295.00	236.00	A
11/02/12	JHS	Conference with Attorney Prindle re argument of motion to consolidate; telephone call from Attorney Ziprick re client's investment in CP18 and effect of consolidation.	0.8	295.00	236.00	A
11/02/12	KAT	Draft and revise Receiver's Motion for Order Establishing Claims Bar Date and Claims Procedure; research proof of claim forms and proposed Notices of Claims Bar Date.	1.8	295.00	531.00	E

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11/02/12	PLP	Preparation re hearing on Motion To Consolidate (1.5)	1.5	295.00	442.50	A
11/04/12	PLP	Refile pleadings re preparation for hearing on Motion To Consolidate	3.0	295.00	885.00	A
11/05/12	PLP	Travel one way to attend hearing on Motion To Consolidate (Billed at 50% rate)	2.8	295.00	826.00	A
11/05/12	PLP	Prepare for and appear at hearing on Motion To Consolidate	1.6	295.00	472.00	A
11/05/12	KAT	Draft and revise Motion Setting Claims Bar Date and procedures	1.1	295.00	324.50	A
11/05/12	JHS	Telephone call from Attorney Prindle re court's denial of motion to consolidate; telephone call from Attorney Barry re same and follow up	0.3	295.00	88.50	A
11/06/12	JHS	Review email exchange re meeting to discuss effect of ruling denying consolidation	0.3	295.00	88.50	F
11/06/12	PLP	Prepare memo re 11/05 hearing on Motion To Consolidate (.7); telephone call from Attorney Furuya re Motion To Take Deposition of Charles Copeland	0.9	295.00	265.50	A
11/06/12	EGB	Follow-up on ruling on consolidation; emails re same	0.5	295.00	147.50	A
11/07/12	EGB	Emails with Attorney Davidson re conference call on status of CP-10 Partnership	0.3	295.00	88.50	B
11/07/12	EGB	Analyze status of collection of Notes Receivable	0.8	295.00	236.00	B

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11/07/12	EGB	Prepare for and meeting with Receiver re pending matters and course of action following Hearing on Motion to Consolidate.	1.8	295.00	531.00	A
11/07/12	PLP	Receive and review Receiver's Fourth Interim Fee Application (.6); review Lavine Lofgren First Interim Fee Application (.4); telephone call to Lavine Lofgren re copies of invoices (.2); prepare for and conference with Mr. Hebrank re analysis of options concerning operation of various entities included in Receivership Estate (.6).	2.1	295.00	619.50	A
11/07/12	JHS	Review Notice from Court re rescheduling of Motion for Approval of Transfer of CP9 Kentucky property; meeting with Mr. Hebrank and Attorney Barry re procedure and strategy going forward following denial of motion to consolidate; telephone call to Attorney Quinlan re issues to resolve.	1.3	295.00	383.50	B
11/08/12	JHS	Review email from Mr. Hebrank re appraisals of CP10 Michigan property and management fee; telephone call from Mr. Hebrank re same; prepare email to Attorney Barry re same.	0.4	295.00	118.00	A
11/08/12	EGB	Emails re conference call with CP 10 Lender.	0.2	295.00	59.00	A
11/08/12	PLP	Receive and review notice re transcript of Nov. 5 hearing; brief telephone call to Mr. Hebrank re Order Denying Motion To Consolidate; follow up with Lavine Lofgren re exhibits to fee application.	0.5	295.00	147.50	A

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11/08/12 TSK	Receipt and brief analysis of documents from the Receiver relating to CP 9 (.1); correspondence to and from Attorney Lisa Torres re documents (.3); analyze service list in the SEC matter to determine whether all investors are being served with the pleadings filed in the matter (.4).	0.8 295.00	236.00	F
11/09/12 TSK	Correspondence from and telephone conference with Attorney Mark Furuya, representing Rancho Mirage Surgery Center, re producing documents in our possession related to the Receivership Entities.	0.4 295.00	118.00	A
11/09/12 EGB	Emails from Property Manager at Troy, Michigan Property re access/appraisals.	0.3 295.00	88.50	B
11/09/12 JHS	Meeting with Mr. Hebrank and Attorney Barry re procedure for handling receivership following denial of Motion to Consolidate and possible transfer of properties to Attorney Quinlan's investors; conference call with Attorney Quinlan re same and terms; conference with Attorney Barry re outcome of call; review Order Denying Motion to Consolidate.	1.0 295.00	295.00	A
11/09/12 JHS	Exchange emails with Attorney Barry re new appraisals for CP10 Michigan property.	0.2 295.00	59.00	A
11/09/12 JHS	Prepare email to Mr. Copeland re insurance policies for potential coverage.	0.2 295.00	59.00	A
11/12/12 JHS	Telephone call from Attorney Geballe re investor-client, D. Baker, and status of case; review case files re identity of investors.	0.4 295.00	118.00	A

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11/12/12	JHS	Meeting with Mr. Hebrank re disposition of receivership properties, receivership revenues and interpartnership loans/investments; review email from Mr. Hebrank re partner cashouts.	0.8	295.00	236.00	B
11/12/12	JHS	Review email from Mr. Copeland re possible insurance coverage.	0.2	295.00	59.00	A
11/12/12	EGB	Emails re amount of payments to CP 18 lender; meeting with Receiver re payment issues.	0.7	295.00	206.50	B
11/12/12	EGB	Prepare for and conference call with Attorneys for Flagstar Bank re settlement.	0.9	295.00	265.50	B
11/12/12	EGB	Meeting with Receiver re Quinlan Partnership representations.	0.5	295.00	147.50	B
11/12/12	EGB	Assist re Receiver's Fee Application and Lavine Lofgren Fee Application (.9); review Notices of Hearing and Proposed Orders; telephone conference with Receiver re same (.8).	1.7	295.00	501.50	A
11/12/12	PLP	Prepare Notice re fee applications for Thomas C. Hebrank, and Lavine Lofgren (.8); prepare proposed Orders (.9); prepare Notice of Lodgment re proposed orders (.3); follow up re filing and service of fee applications (1.4).	3.4	295.00	1,003.00	A
11/13/12	EGB	Emails re Receiver's Fee Application.	0.1	295.00	29.50	A
11/13/12	EGB	Analyze status of settlement of CP-18 Lender's Claim; analyze Counter-Proposal.	0.3	295.00	88.50	B
11/13/12	EGB	Telephone conference with Attorney Lieb re proposed CP-10 settlement; telephone conference with Receiver re proposed settlement; preparation of draft Settlement Agreement; email to parties.	2.7	295.00	796.50	B

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11/13/12 EGB	Analyze extension of CP 18 sale; further analyze settlement of Lender Loan Claim.	0.5	295.00	147.50	B
11/13/12 JHS	Conference with Attorney Barry re terms of settlement for CP10 agreement with Lender.	0.2	295.00	59.00	B
11/14/12 JHS	Review and prepare revisions to draft Settlement Agreement with Lender of CP10 Michigan property; conference with Attorney Barry re same; telephone call from Mr. Hebrank; review email exchange with Lender's counsel re revisions to settlement agreement; review revised agreement; review email from Mr. Hebrank re data needed for agreement.	1.4	295.00	413.00	B
11/14/12 JHS	Exchange emails with counsel for investors in CP17 re draft of Settlement Agreement; telephone call from Mr. Hebrank re same.	0.5	295.00	147.50	B
11/14/12 EGB	Email from Attorney Davidson re proposed revisions to CP 10 Settlement Agreement; review proposed revisions with Receiver; revise Agreement.	2.0	295.00	590.00	B
11/14/12 EGB	Extended telephone conferences with and emails with Attorney Davidson and Receiver re revisions to Agreement; revise Agreement.	1.1	295.00	324.50	B
11/14/12 EGB	Review and revise Notice of Motion and Motion and supporting pleadings re CP 10 settlement; arrange for filing.	0.8	295.00	236.00	B
11/14/12 EGB	Telephone conference with Attorney Edwards re filing of CP 10 Settlement Agreement.	0.3	295.00	88.50	B

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11/14/12	EGB	Email to Attorney Puathasnanon re Fee Application.	0.3	295.00	88.50	A
11/14/12	TSK	Revise, edit and finalize Motion for Order Approving Settlement between the Receiver and CP 10 including the Notice, Memorandum of Points and Authorities, Declaration of Receiver, Order Approving Settlement, and Notice of Lodgment (3.1); coordinate and confirm appropriate filing of Motion (1.2); receipt and analysis of correspondence from Attorney Lisa Torres re document request related to CP 9 (.1); forward to the Receiver (.1).	4.5	295.00	1,327.50	B
11/14/12	PLP	Follow up re Motion To Approve Flagstar Settlement (.5); follow up re SEC approval to file Lavine Lofgren and Thomas C. Hebrand, Fee Applications (2.2).	2.7	295.00	796.50	A
11/15/12	TSK	Receipt and analysis of correspondence from the Receiver re request for documents from Attorney Torres.	0.2	295.00	59.00	F
11/15/12	EGB	Emails with Attorney Leib re CP-10 settlement; telephone conference with Attorney Leib re Agreement provisions; email from Attorney Leib re comments on Agreement; email to Receiver.	1.3	295.00	383.50	B
11/15/12	JHS	Review email exchange with Lender of CP10 property re terms for settlement.	0.3	295.00	88.50	B
11/16/12	JHS	Exchange email with Mr. Hebrank re status of settlement with counsel for 17 partners and Attorney Quinlan's expected draft.	0.3	295.00	88.50	B

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11/16/12 PLP	Follow -up with Judge Real's Clerk re filing (.2) ; follow up re Motion To Set Claims Bar Date (1.4).	1.6 295.00	472.00	E
11/16/12 EGB	Work on Motion to set Claims Bar Date; review and revise draft pleadings; emails and telephone conference with Receiver re same; revise Motion.	2.0 295.00	590.00	E
11/16/12 EGB	Review and revise Claims Bar Date pleadings including Notice of Motion and Motion; Points and Authorities; Notice of Claims Bar Date; Proof of Claim Form and Proposed Order; telephone conferences with Receiver re same; arrange for filing.	2.1 295.00	619.50	E
11/16/12 TSK	Revise, edit and finalize Motion for Order: (1) Setting Claims Bar Date; (2) Approving Form and Manner of Notice Thereof; and (3) Approving Proof of Claim Form.	3.2 295.00	944.00	E
11/19/12 EGB	Analyze appearance at U.S. Bank Motion re CP 9 Property.	0.6 295.00	177.00	B
11/19/12 EGB	Emails with Attorneys Leib and Davidson re CP 10 settlement.	0.3 295.00	88.50	B
11/20/12 EGB	Telephone call to and telephone conference with Attorney Edwards re CP 10 settlement Motion; response; review with Receiver.	0.7 295.00	206.50	B
11/20/12 EGB	Prepare for and conference call with Attorneys Davidson and Leib re Flagstar - CP 10 settlement; review with Receiver.	0.9 295.00	265.50	B
11/21/12 EGB	Emails with Attorney Quinlan re Settlement Agreement.	0.3 295.00	88.50	B

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11/21/12	EGB	Analyze appearance at U.S. Bank Motion on CP 9 Kentucky Property; opposition.	0.6	295.00	177.00	B
11/21/12	EGB	Prepare for and conference call with Attorneys for Flagstar re CP 10 settlement.	0.4	295.00	118.00	B
11/21/12	EGB	Review and analyze letter from Attorney for Kohuts; analyze response; email to Receiver.	0.7	295.00	206.50	A
11/26/12	TSK	Hearing on US Bank's Motion to Approve Settlement regarding Disposition of the Kentucky Property (4.5); travel to and from hearing (2.0). .0).	6.5	295.00	1,917.50	F
11/26/12	JHS	Review email from Attorney Barry re declaration for Motion for Approval of Settlement with CP10 Lenders; Telephone call to Attorney Barry re same.	0.4	295.00	118.00	B
11/26/12	EGB	Email from Attorney Leib with proposed revisions to Agreement; numerous telephone conferences with and emails with Attorneys for Flagstar and with Receiver re same (1.10); revise Agreement (x3) (1.00).	2.1	295.00	619.50	B
11/26/12	EGB	CP 10 Settlement - preparation of Supplemental Declaration of Receiver; review with Receiver.	0.9	295.00	265.50	B
11/26/12	EGB	Telephone conference with Attorney Edwards re response to CP 10 Settlement Motion.	0.3	295.00	88.50	B
11/27/12	EGB	Emails and telephone conference with Attorney for Flagstar (.5); initial review of Opposition to CP 10 Motion by CP 10 Partners (1.0); finalize Settlement Agreement with Flagstar and arrange for filings (0.9); telephone conference with Receiver (.2).	2.6	295.00	767.00	B

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11/27/12 TSK	Receipt and analysis of correspondence from Attorney Ziprick's office re request to be added to the service list in the receivership matter; prepare response (.2); telephone conference with Receiver re Supplemental Declaration in Support of Motion for Order Approving Settlement (.1); coordinate filing and service of Declaration (.5).	0.8 295.00	236.00	A
11/28/12 EGB	Analyze CP 18 Lender claim dispute; review with Receiver.	0.5 295.00	147.50	B
11/28/12 EGB	Review letter from Attorney for investors Clara Murilla and Liz Chacon.	0.3 295.00	88.50	A
11/29/12 JHS	Exchange emails with Buyer's counsel re rental proration; review revised closing statement; telephone call to Buyer's counsel re property taxes; prepare email to Attorney Rodriguez re seller's affidavit; review revised affidavit and forward to Mr. Hebrank; exchange emails with Buyer's counsel re fifth extension of escrow; exchange emails with Mr. Hebrank re same; exchange emails with Lender's counsel re disagreement on terms for lender cooperating with sale; exchange emails with Mr. Hebrank re documents needed from Lender to support expenses; prepare email to Lender's counsel re same; exchange emails with Buyer's counsel re revised closing documents; prepare final revisions and forward to client; prepare email to Buyer's counsel re final revisions.	3.6 295.00	1,062.00	B
11/29/12 EGB	Review status of negotiations with CP10 lender.	0.4 295.00	118.00	B
11/29/12 EGB	Analyze further action following approval of CP9 Abandonment.	0.3 295.00	88.50	B

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11/29/12	EGB	Review and analyze response to letter to Attorney Lisa Torres for Kohuts; email to Attorney Torres.	0.6	295.00	177.00	A
11/30/12	JHS	Conference with Attorney Barry re terms for transfer of CP2 property.	0.2	295.00	59.00	B
11/30/12	EGB	CP18 Lender Dispute - Analyze position of and response to CP18 lender.	0.5	295.00	147.50	B
11/30/12	EGB	Review and analyze opposition to CP10 settlement by CP10 partners and Muraligopal.	1.1	295.00	324.50	B
11/30/12	EGB	Review Reply of Flagstar Bank in support of CP10 settlement.	0.6	295.00	177.00	B
11/30/12	EGB	Analyze and draft Reply to Opposition to CP10 settlement (3.6); draft Declaration of Everett G. Barry, Jr. (1.1).	4.7	295.00	1,386.50	B
11/30/12	EGB	CP2 Settlement - Emails with Attorney Quinlan; initial review of draft Settlement Agreement.	0.9	295.00	265.50	B
11/30/12	EGB	Emails with Attorney Torres (Kohuts' attorney) re meeting with Receiver.	0.2	295.00	59.00	A
12/03/12	TSK	Prepare Evidentiary Objection in support of Reply to Opposition to Motion for Order Approving CP 10 Settlement Agreement (1.1); coordinate filing of Reply, Declaration and Evidentiary Objection (1.3).	2.4	295.00	708.00	B
12/03/12	EGB	CP 10 settlement - revise Reply and Declaration of Everett G. Barry; review with Receiver; arrange for e-filing.	1.9	295.00	560.50	B
12/03/12	EGB	Emails with Attorney for Flagstar re Reply.	0.3	295.00	88.50	B

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12/03/12	EGB	Emails with Attorney for Kohuts re meeting.	0.3	295.00	88.50	A
12/03/12	PLP	Review Copeland insurance policy (.4)	0.4	295.00	118.00	A
12/03/12	JHS	Conference with Attorney Barry re backup documents needed for motion for fees; telephone call to Judge's clerk re same; conference with Attorney Prindle re preparation of errata re same; conference with Attorney Prindle re tender of possible insurance coverage.	0.8	295.00	236.00	A
12/04/12	EGB	Telephone conference with Receiver re proposed CP2 settlement; email to Receiver with redline of agreement.	0.4	295.00	118.00	B
12/04/12	EGB	Analyze potential resolution of CP18 lender dispute.	0.5	295.00	147.50	B
12/04/12	EGB	Emails re conference call with SEC.	0.1	295.00	29.50	A
12/05/12	EGB	Emails with Attorney Quinlan re CP2 settlement; email with draft of CP17 settlement .	0.3	295.00	88.50	B
12/05/12	JHS	Review letter from counsel for D. Baker re Copeland investments and unknown entity involved.	0.2	295.00	59.00	A
12/05/12	GRC	CP-18 - Review and revise North Carolina sales documents re notarizations; office meeting with Receiver re execution of closing documents.	0.8	100.00	80.00	D
12/06/12	EGB	Prepare for and conference call with Attorney Puathasnanon re pending matters.	0.3	295.00	88.50	A
12/06/12	EGB	Prepare for and extended meeting with Receiver re proposed settlement of CP2 and CP17; analyze proposal and response.	1.4	295.00	413.00	B

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12/06/12	EGB	Review correspondence re Jeanne Minnerly claims; review with Receiver.	0.6	295.00	177.00	A
12/06/12	EGB	Assist re finalization of CP18 sale and execution of sale documents.	0.3	295.00	88.50	B
12/06/12	EGB	Review CP2 proposed settlement.	0.9	295.00	265.50	B
12/07/12	EGB	Emails with Attorney Quinlan re CP2 and CP17 settlements.	0.3	295.00	88.50	B
12/10/12	JHS	Exchange emails with Mr. Hebrank re distribution exhibit for limited partnerships; exchange emails with Attorney Kovalivker re same; review files re same.	0.6	295.00	177.00	A
12/10/12	EGB	Analyze Copeland General Partnership issues; emails with Receiver.	0.5	295.00	147.50	A
12/10/12	EGB	Email from Mark Heller re CP 9 turnover.	0.1	295.00	29.50	B
12/10/12	TSK	Analyze electronic files and physical files in an attempt to locate Exhibit "A" to the Partnership Agreements (.5); prepare correspondence to the Receiver re same (.1).	0.6	295.00	177.00	A
12/11/12	EGB	Emails re continuing dispute with CP 18 lender.	0.3	295.00	88.50	B
12/11/12	EGB	Work on revisions to CP 2 settlement agreement.	1.4	295.00	413.00	B
12/11/12	JHS	Review letter from attorney for New York Investors re possible inclusion in Receivership; exchange emails with Mr. Hebrank re investments in Copeland Financial Advisory outside receivership; prepare email to attorney for Mr. Baker re same.	0.9	295.00	265.50	A

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12/12/12	EGB	Prepare for and office conference with Lisa Torres (Attorney for Kohutz) and Jean Goddard (Accountant); meeting with Receiver.	2.1	295.00	619.50	A
12/12/12	EGB	Review Fidelity Title invoice for CP-18 sale; email to Al Wasserman at Fidelity re same.	0.2	295.00	59.00	B
12/13/12	EGB	Finalie draft CP-2 settlement agreement and email to Attorney Quinlan.	0.8	295.00	236.00	B
12/13/12	JHS	Review email from Attorney Barry re revised agreement for transfer of CP2 La Mirada property; review revised agreement.	0.4	295.00	118.00	B
12/14/12	TSK	Analyze files to locate CP 2 to CP 17 transfer documents.	1.1	295.00	324.50	A
12/14/12	EGB	Preparation for upcoming five motion hearings; telephone conference with Receiver re same.	1.2	295.00	354.00	A
12/14/12	EGB	CP-2 Settlement - Email from Attorney Quinlan re draft settlement agreement; emails re meeting.	0.5	295.00	147.50	B
12/14/12	EGB	Research and analyze CP-2/CP-17 La Mirada Property issues.	0.8	295.00	236.00	B
12/14/12	EGB	Telephone conference with Fidelity Title re invoice for CP-18.	0.3	295.00	88.50	B
12/16/12	EGB	Emails with Attorney Quinlan and Receiver re CP2 / CP17 settlement meeting.	0.3	295.00	88.50	B
12/16/12	EGB	Prepare for and meeting with Attorney Quinlan and Bill Steele re CP2/CP17 settlement.	1.1	295.00	324.50	B

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12/17/12	EGB	Prepare for (2.0) and court appearance (2.0) in Los Angeles on Motions (and including 2.5 hours travel time at 50% rate).	6.5	295.00	1,917.50	A
12/17/12	JHS	Conference with Attorney Barry re settlement discussions with Attorney Quinlan.	0.2	295.00	59.00	B
12/18/12	EGB	Review and revise Order on Fee Applications.	0.8	295.00	236.00	A
12/18/12	EGB	Emails re abandonment of CP8 property in New York; analyze response and terms.	0.4	295.00	118.00	B
12/18/12	EGB	Review and revise Order on CP10 settlement; email to attorneys for Flagstar Bank.	1.1	295.00	324.50	B
12/18/12	EGB	Review and revise Order on claims procedure.	0.3	295.00	88.50	E
12/18/12	PLP	Prepare Orders re motions heard on December 17, 2012 (.6); follow up re filing orders and compliance with Local Rules (.5).	1.1	295.00	324.50	A
12/19/12	PLP	Follow up re compliance with Local Rules concerning filing orders and Chambers Copy of filings (.5); preparation re Order Approving CP-10 Settlement; (.4).	0.9	295.00	265.50	B
12/19/12	JHS	Conference with Attorney Prindle re proposed orders approving settlement of CP10 property lender issue; review local rules re lodging; review Minutes from Court ordering settlement.	0.5	295.00	147.50	B
12/19/12	TSK	Revise Order 1. Establishing Claims Bar Date; 2. Approving Form and Manner of Notice Thereof; and 3. Approving Proof of Claim Form and Procedures for Submitting Proofs of Claim.	1.6	295.00	472.00	E

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12/19/12	EGB	Emails with attorney for Flagstar re CP10 Settlement Order; add tax provision and resend; emails re final form of Order.	1.2	295.00	354.00	B
12/19/12	EGB	Telephone conference with Receiver re tax reporting obligations.	0.2	295.00	59.00	C
12/20/12	EGB	Telephone conference with Attorney Bill Tooke re CP10 abandonment issues and Jeanne Minnerly.	0.4	295.00	118.00	B
12/20/12	EGB	Follow up on entry of 12/17/12 hearing Orders.	0.2	295.00	59.00	A
12/20/12	JHS	Review Notice from Court re order for payment of accountants fees; conference with Attorney Barry re status of other fee orders; telephone call to clerk re same.	0.3	295.00	88.50	A
12/20/12	PLP	Follow up re lodging orders from motions heard on 12/17/12 (.7).	1.7	295.00	501.50	A
12/21/12	PLP	Follow up re Orders on motions argued December 17, 2012.	1.7	295.00	501.50	A
12/21/12	EGB	Telephone conference with Receiver re meeting with Bill Steele (2) re CP-10 general partner issues.	0.6	295.00	177.00	A
12/21/12	EGB	Follow up on pending Order; telephone conference with Receiver.	0.8	295.00	236.00	A
12/21/12	EGB	Review and revise Order on Claims Bar Date and Proofs of Claim.	0.6	295.00	177.00	E
12/26/12	EGB	Emails with Attorney Lieb re CP-10 new General Partner; emails with Receiver re same.	0.6	295.00	177.00	A

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12/26/12	EGB	Emails with Fidelity Title re CP-10 title costs; email to Receiver.	0.3	295.00	88.50	B
12/27/12	PLP	Prepare Notice of Lodging and follow up re lodging of Order Granting Motion For Order Setting Claims Bar Date.	1.3	295.00	383.50	E
12/28/12	EGB	Email and telephone conference with Receiver re unsolicited offer on CP-16 Property; review two offers; emails to Attorney Quinlan re same; telephone conference with Receiver re matured loan and payments.	1.1	295.00	324.50	B
12/28/12	JHS	Review email exchange with Attorney Quinlan re unsolicited offer for CP16 Ohio property; review email re second offer; review offer.	0.4	295.00	118.00	B

ATTORNEYS FEES:

80025.00

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
E BARRY, JR.	ATTORNEY	295.00	95.10	28054.50
J STEPHENS	ATTORNEY	295.00	65.30	19263.50
K TRAN	ATTORNEY	295.00	9.70	2861.50
P PRINDLE	ATTORNEY	295.00	70.90	20915.50
S RUBIN	ATTORNEY	295.00	.30	88.50
T KOVALIVKER	ATTORNEY	295.00	29.70	8761.50
G CURTIS	LEGAL ASSISTANT	100.00	.80	80.00

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10/30/12	Photocopy Charge	0.15	1,277	191.55
11/30/12	Photocopy Charge	0.15	470	70.50
11/30/12	Photocopy Charge	0.15	4,092	613.80
12/28/12	Photocopy Charge	0.15	192	28.80
10/31/12	Pacer Service Ce - Search Expense	2.20	1	2.20
11/05/12	Pacer Service Ce - Search Expense	4.50	1	4.50
11/05/12	Pacer Service Ce - Search Expense	4.50	1	4.50
09/18/12	Pacer Service Ce - Search Expense	5.90	1	5.90
09/27/12	Pacer Service Ce - Search Expense (HEBCO-125)	6.00	1	6.00

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10/30/12	AT Conference - Telephonic Conference Expense (7567163) (HEBCO-125)	8.87	1	8.87
11/27/12	Sheri Kleeger - Hearing Transcript	9.00	1	9.00
12/03/12	OnTrac - U.S. District Court	10.50	1	10.50
11/19/12	OnTrac - U.S. District Court (HEBCO-125)	10.57	1	10.57
11/13/12	OnTrac - U.S. District Court	10.61	1	10.61
09/19/12	OnTrac - U.S. District Court (HEBCO-125)	10.71	1	10.71
09/27/12	OnTrac - Duane M	10.71	1	10.71
10/22/12	OnTrac - Central District of California	10.91	1	10.91

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11/14/12	AT Conference - Telephonic Appearance Expense	10.91	1	10.91
11/21/12	AT Conference - Telephonic Conference Expense	11.11	1	11.11
10/18/12	OnTrac - U. S. District Court	12.38	1	12.38
10/17/12	Federal Express Advance Desert Sleep Center (HEBCO-135)	12.54	1	12.54
11/28/12	Pacer Service Ce - Search Expense	12.70	1	12.70
12/19/12	Federal Express (HEBCO-135) So Cal Del, LLC	12.77	1	12.77
12/19/12	Federal Express To: (HEBCO-135) LeRoy Hansberger	12.77	1	12.77
12/19/12	Federal Express Jeffrey Hansberger (HEBCO-135)	12.77	1	12.77

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12/19/12	Federal Express (HEBCO-135) Michael Hansberger	12.77	1	12.77
11/01/12	Thomson West - S Expense	12.95	1	12.95
12/27/12	Federal Express Manuel Real	14.72	1	14.72
09/24/12	Federal Express Geoffry A. Gardiner	15.89	1	15.89
10/18/12	Federal Express Dr. Bobby Bhasker Rao (HEBCO-135)	15.95	1	15.95
10/18/12	Federal Express Ventatasvara Rao (HEBCO-135)	15.95	1	15.95
12/14/12	On-Line Legal Re	17.58	1	17.58
12/06/12	Federal Express Steve Bolles (HEBCO-100)	22.28	1	22.28

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10/23/12	Pacer Service Ce - Search Expense (HEBCO-125)	23.30	1	23.30
12/21/12	Federal Express (HEBCO-135) Sandra Cox	26.95	1	26.95
11/28/12	Pacer Service Ce - Search Expense	32.90	1	32.90
12/05/12	Federal Express Steve Bolles	36.06	1	36.06
11/05/12	Thomson West - S Expense (HEBCO-101)	46.06	1	46.06
11/16/12	Knox Attorney Se for document production - Photocopy Expense	82.82	1	82.82
11/21/12	Credit Card Char Transportation Expense	90.00	1	90.00
09/18/12	Knox Attorney Se for attempted service on Lillian Franklin	91.50	1	91.50

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12/19/12	Knox Attorney Se for court services - Report Expense	91.75	1	91.75
09/26/12	Thomson West - S Expense	93.64	1	93.64
10/30/12	Thomson West - S Expense	105.88	1	105.88
12/12/12	Credit Card Char Transportation to and from 12/17/12 Hearings	112.00	1	112.00
12/05/12	Knox Attorney Se for document production - Photocopy Expense (HEBCO-125)	139.54	1	139.54
11/14/12	Knox Attorney Se for document production - Photocopy Expense	192.18	1	192.18
11/16/12	Knox Attorney Se for document production - Photocopy Expense (HEBCO-125)	276.06	1	276.06

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11/14/12	Knox Attorney Se for document production - Photocopy Expense	343.18	1	343.18
12/28/12	Postage Charges	353.40	1	353.40
11/16/12	Knox Attorney Se for document production - Photocopy Expense (HEBCO-125)	358.87	1	358.87
11/06/12	Knox Attorney Se for document production - Photocopy Expense (HEBCO-125)	570.21	1	570.21
12/14/12	Knox Attorney Se for document production - Photocopy Expense (HEBCO-125)	642.02	1	642.02
10/05/12	Knox Attorney Se for document production - Photocopy Expense	832.39	1	832.39

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11/30/12	Postage Charges	1,091.25	1	1,091.25
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COSTS ADVANCED:	6867.63
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CURRENT CHARGES:	86892.63
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Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-114 EGB

RE: Copeland Properties Eight, L.P.

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 796.50

COSTS ADVANCED: 0.00

CURRENT CHARGES: 796.50

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-114

INVOICE NO.: *****

10/26/12	JHS	Telephone call from counsel for Lender of CP8 property in New York re status of New York action; proposal from guarantor re abandonment and cancellation of guaranty, and District Court's approach; and, alternatives available.	0.5	295.00	147.50	B
11/09/12	JHS	Exchange emails with counsel for Investor B. Taber re discussion with counsel for Lender of CP8 New York property and Taber's personal guaranty; prepare email to Taber's counsel re contact for Lender's counsel.	0.4	295.00	118.00	B
12/03/12	JHS	Telephone call from attorney for Lender on CP8 New York property re status of Receivership.	0.2	295.00	59.00	B
12/04/12	JHS	Conference call with Lender's New York and California counsel re property status for CP8 and possible stipulation to eliminate stay and allow foreclosure, and procedure for addressing guarantor.	0.4	295.00	118.00	B
12/17/12	JHS	Review email from lender's counsel re CP8 New York property and proposal for settlement of default.	0.2	295.00	59.00	B
12/18/12	JHS	Exchange email with Mr. Hebrank re lender's proposal for abandonment of CP8 New York property and financial status of property; exchange emails with Attorney Barry re same.	0.6	295.00	177.00	B

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DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-114

INVOICE NO.: *****

12/20/12 JHS	Telephone call from counsel for CP8 New York property re proposed abandonment of CP8 New York property, receiver's request for fees, appraisal and loan history.	0.4	295.00	118.00	B
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ATTORNEYS FEES:

796.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	2.70	796.50

CURRENT CHARGES:

796.50

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Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-121 EGB

RE: Copeland Properties 15, L.P.

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 767.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 767.00

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Thomas' C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-121

INVOICE NO.: *****

10/02/12	TSK	Correspondence to and from Geno Rodriguez re additional documents to provide to the buyer's counsel.	0.3	295.00	88.50	A
10/03/12	TSK	Analyze documents provided by the Receiver to be produced to the buyer's counsel.	0.6	295.00	177.00	A
10/04/12	TSK	Final analysis of all documents to be produced to buyer's counsel (.8); coordinate preparation of disk to contain all documents (.2).	1.0	295.00	295.00	A
10/17/12	TSK	Analyze documents on flash drive and in physical files to locate any Guaranties of the loan.	0.7	295.00	206.50	A

ATTORNEYS FEES:

767.00

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

-----TIMEKEEPER-----	RATE	HOURS	FEES
T KOVALIVKER ATTORNEY	295.00	2.60	767.00

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Thomas C. Hebrank
FILE NUMBER: HEBCO-121
INVOICE NO.: *****

DECEMBER 31, 2012 PAGE 3

CURRENT CHARGES:

767.00

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Permanent Receiver
501 West Broadway, Suite 800
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INV: *****

OUR FILE NUMBER: HEBCO-123 EGB

RE: Copeland Properties 17, L.P.

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 531.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 531.00

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-123

INVOICE NO.: *****

11/08/12	JHS	Exchange emails with Attorney Quinlan re conference call to discuss CP17 issues; exchange email with Mr. Hebrank re same.	0.4	295.00	118.00	A
11/12/12	JHS	Review email from Attorney Quinlan, counsel for CP17 investors, re proposed terms for transferring property.	0.2	295.00	59.00	B
11/13/12	JHS	Exchange emails with Attorney Quinlan, counsel for CP17 investors, re terms of settlement; exchange emails with Mr. Hebrank re same; conference with Attorney Barry re same.	0.5	295.00	147.50	B
11/20/12	JHS	Telephone call from Attorney Quinlan re settlement proposal for limited partners in CP2/17; exchange emails with Attorney Quinlan re same.	0.4	295.00	118.00	B
12/05/12	JHS	Review email from Attorney Quinlan re proposed settlement agreement for CP17 and prior agreement to sell property; review email from Attorney Barry re same.	0.3	295.00	88.50	B

ATTORNEYS FEES:

531.00

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	1.80	531.00

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Thomas C. Hebrank
FILE NUMBER: HEBCO-123
INVOICE NO.: *****

DECEMBER 31, 2012 PAGE 3

CURRENT CHARGES:

531.00

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INV: *****

OUR FILE NUMBER: HEBCO-124 EGB

RE: Copeland Properties 18, L.P.

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 14189.50

COSTS ADVANCED: 0.00

CURRENT CHARGES: 14189.50

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

10/15/12 TSK	Complete review of documents to be sent to the buyer's counsel (.8); coordinate production to buyer's counsel (.3).	1.1 295.00	324.50	A
11/08/12 JHS	Telephone call from Investor B. Tabor re stats of CP18 sale; review email from buyer's counsel re closing documents; analyze and prepare revisions to Assignment of Licenses, Quitclaim Grant Deed; Quitclaim Bill of Sale; Seller's Affidavit of Non-Foreign Status. prepare email to buyer's counsel re same; review purchase agreement re same; review email from buyer's attorney re Title Commitment; analyze Commitment; prepare email to buyer's counsel re revisions.	3.0 295.00	885.00	B
11/08/12 JHS	Review email from escrow re lender's disputed payoff amount; exchange email with Mr. Hebrank re same; telephone call to lender re same.	0.6 295.00	177.00	B
11/09/12 JHS	Review email from Attorney Rodriguez re payment of property tax on CP18; conference call with Lender's counsel re second extension of escrow; review proposed amendment re same; exchange email with Mr. Hebrank re same; telephone call to Buyer's counsel re revisions to closing documents and Title Commitment requirements; review email from Title Officer re documents relating to title requirements; analyze documents; prepare email to Receiver and Broker re same; exchange emails with Lender's counsel re Order Approving Sale.	2.8 295.00	826.00	D

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

11/12/12 JHS	Exchange emails with counsel for Buyer re revisions to Seller's Affidavit for closing; telephone call from counsel for Lender re terms for closing sale; prepare email to counsel for Lender re same; exchange emails with Mr. Hebrank re Lender's proposal.	1.3 295.00	383.50	D
11/13/12 JHS	Review revised closing documents for sale of CP19 North Carolina property; review revised Title Commitment; review revised Seller's Affidavit for Sale; telephone call from counsel for Buyer re further revisions to closing documents, hold up by Lender and further extension of escrow review Third Amendment for extension; telephone call to Mr. Hebrank re same and Lender hold up; conference with Attorney Barry re alternatives for dealing with Lender; exchange emails with Buyer's counsel re extension of escrow; telephone call to Title Officer re problems with Lender; exchange emails with Title Officer re resolution of foreclosure proceeding; exchange emails with Mr. Hebrank and Attorney Barry re same.	2.6 295.00	767.00	D
11/14/12 JHS	Review email from Broker re status of sale and problems with Lender and conference call to discuss closing; prepare response re same; conference call with Broker and Attorney Rodriguez re same; telephone call from Mr. Hebrank re same; exchange email with Title/escrow representative re certified copies of court documents and prior foreclosure action; prepare email to Buyer's counsel re same; conference call with Title counsel re alternatives for closing sale around Lender; ref Attorney Rodriguez re status of title requirements; exchange email with Mr. Hebrank re direct contact with Lender.	2.4 295.00	708.00	D

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 4

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

11/15/12 JHS	Ref Mr. Hebrank re assessment of Lender's position on payoff of loan; exchange email with title company re impasse with Lender; exchange email with Lender's counsel re impasse and conference call with Lender and Receiver; telephone call to Mr. Hebrank re conversation with Lender's counsel and possible compromise.	1.2 295.00	354.00	B
11/16/12 JHS	Telephone call from Mr. Hebrank re proposal to Lender to allow sale of CP18 property to close; telephone call from Lender's counsel re same; conference call with Mr. Hebrank, Lender's counsel and Lender's representative re same and terms of agreement; telephone call to Mr. Hebrank re notice to escrow; conference with Attorney Barry re terms of compromise; exchange email with escrow re same.	1.4 295.00	413.00	B
11/17/12 JHS	Exchange emails with escrow agent re arrangement with Lender to allow escrow to close for CP18 sale.	0.2 295.00	59.00	D
11/19/12 JHS	Review email from escrow agent re status of Lender agreement and possible HOA/POA; exchange emails with Attorney Rodriguez re same; review email from Buyer's counsel re further extension; exchange emails with Mr. Hebrank and Attorney Rodriguez re same; exchange emails with escrow agent re Owner's Affidavit for title company.	1.4 295.00	413.00	B
11/20/12 JHS	Exchange emails with counsel for Lender on CP18 re agreement to allow closing; prepare email to Mr. Hebrank re same; exchange emails with (4) counsel for Buyer re extension of escrow; exchange emails with Mr. Hebrank re same; exchange emails with escrow agent re HOA/POA	1.6 295.00	472.00	B

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 5

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

for property; review email from escrow agent re outstanding closing documents; prepare email to Mr. Hebrank re same.

11/21/12 JHS	Exchange emails with Buyer's counsel re additional extension of escrow; exchange emails with Mr. Hebrank re same; prepare red-lined revisions to Lender's draft agreement to close escrow and preserve disputes; exchange emails with Lender's counsel re same; exchange emails with Mr. Hebrank re same; review email from Lender's counsel re updated payoff statement.	2.4 295.00	708.00	B
11/26/12 JHS	Exchange emails with Attorney Rodriguez re executed Fourth Amendment.	0.3 295.00	88.50	B
11/27/12 JHS	Exchange emails with Lender's counsel re status of agreement to allow closing on CP18 sale; review Lender's re-revised agreement; exchange emails with Mr. Hebrank re same; prepare email to Lender's counsel re Receiver's refusal to pay fees and costs through escrow; review email from escrow agent re draft closing statement; review email from Attorney Rodriguez re same.	1.7 295.00	501.50	D
11/28/12 JHS	Review email from Buyer's counsel re revisions to Seller's affidavit; review email from Buyer re further extension of escrow; exchange emails with Lender's counsel re disagreement about terms of deal to allow escrow to close; exchange emails with Attorney Rodriguez re closing statement and water company lien; exchange emails with title company re possible closing without Lender's cooperation; review email from Buyer's counsel re current rent; exchange emails with Attorney Rodriguez re same; exchange emails with Mr. Hebrank re terms of deal with Lender; telephone call from Mr.	2.5 295.00	737.50	D

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 6

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

Hebrank re same.

11/28/12	PLP	Follow up re Order Approving Sale and lien holder remedy.	0.5	295.00	147.50	D
11/30/12	JHS	Prepare email to counsel for Lender on CP18 property re documents to support expenses and confirmation of disputed items; exchange emails with Buyer's counsel re revisions to closing documents and needed title documents; review email from Lender's counsel re agreement to close escrow; prepare email to escrow re same; prepare email to Lender's counsel re information needed to evaluate agreement; prepare email to Buyer's counsel re property tax payments and closing statement.	2.3	295.00	678.50	D
12/01/12	JHS	Prepare email to Lender's counsel on CP18 property re delayed closing caused by Lender, documents requested by Receiver.	0.5	295.00	147.50	D
12/03/12	JHS	Exchange email with Buyer's counsel re lingering problems with existing Lender and impact on closing; telephone call from Mr. Hebrank re same; conference with Attorney Barry re same.	0.6	295.00	177.00	D
12/04/12	JHS	Telephone call from Buyer's counsel re holdup because of Lender and further extension of CP18 escrow; conference with Attorney Barry re Lender holdup; telephone call to Mr. Hebrank re same and jeopardy to sale because of Lender and alternatives; exchange email with Mr. Hebrank re execution of Lender's purported agreement; prepare email to Lender's counsel re same; telephone call to Buyer's counsel re same and closing; prepare email to escrow officer re Lender issue and closing.	2.1	295.00	619.50	D

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 7

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

12/05/12 JHS	Review email from escrow officer; arrange with Lender to allow closing; prepare response re same; review email from Buyer's counsel re revisions to Lender's document re closing date and payoff revision; prepare email to Lender's counsel re same; prepare email to Lender's counsel re revisions to Lender's document and additional escrow fee; review email from Lender's counsel re executed document and wiring instructions; exchange email with escrow re revised closing statement; exchange email with Buyer re same; exchange email with escrow re new fee and escrow agreement; review email from Lender's counsel re new payoff amount; review revised payoff statement; exchange emails with Buyer and Lender re elimination of real estate tax expense; prepare email to Mr. Hebrank re same; analyze closing documents; exchange email with Buyer's counsel re revisions to closing statement, assignment of lease and statement of non-foreign status; prepare email to Receiver re instructions for execution of closing documents; telephone call from Mr. Hebrank re same; exchange email with escrow re additional escrow agreement for fee; meeting with Mr. Hebrank re execution of closing documents.	4.6 295.00	1,357.00	D
12/06/12 JHS	Exchange emails with Buyer's counsel re further extension of escrow; exchange emails to Mr. Hebrank re same; exchange emails with Lender's counsel re additional escrow fee; exchange emails with Buyer's counsel re requested additional escrow agreement; exchange emails with escrow agent re same; review and prepare revisions to proposed escrow agreement; exchange emails with Mr. Hebrank re approval of	5.6 295.00	1,652.00	D

EXHIBIT A

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DECEMBER 31, 2012 PAGE 8

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

escrow agreement; prepare email to counsel for Buyer and Lender and escrow agent re revised escrow agreement; exchange emails with Buyer's counsel re revisions to permitted exceptions; analyze revisions; exchange emails with Mr. Hebrank re approval of revised permitted exceptions; prepare email to Buyer and escrow re same; exchange emails with escrow re confirmation of tenant; review Seller's Affidavit re same; exchange emails with Buyer's counsel re revised closing statement; exchange emails with Buyer's counsel re revised closing statement; exchange emails with Lender's counsel re revisions to escrow agreement; prepare email to escrow re Receiver's approval of Escrow Agreement; exchange emails with escrow re wiring instructions; exchange emails with Mr. Hebrank re same; review email from escrow re delay in receiving Lender's approval of escrow agreement; review email from Lender's counsel re revisions to same.

12/07/12 JHS	Telephone call from Buyer's counsel re Lender's revisions to escrow agreement; review email from Lender's counsel re same; review revisions and prepare email to escrow re approval of agreement; review email from Buyer's counsel re revised agreement; exchange email with escrow re delay in Lender's approval of agreement; exchange emails with Buyer's counsel re revisions to permitted exceptions and Receiver's approval; review email from Buyer's counsel re approval to fund; review email exchange between escrow and Lender re delay in closing because of missing Lender agreement and approval; review email from Buyer to Lender re needed agreement and approval; review email from Lender's counsel re delay; review email	3.4 295.00	1,003.00	D
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DECEMBER 31, 2012 PAGE 9

FILE NUMBER: HEBCO-124

INVOICE NO.: *****

from Lender's counsel re Lender's signed
agreement; prepare email to escrow re
Receiver's approval to close; review email from
Lender's counsel re Lender's approval; review
email from escrow re closing and funding;
exchange email with Mr. Hebrank re same;
exchange email with escrow re confirmation of
wire transfer.

12/08/12	JHS	Prepare email to counsel for Lender of CP18 property re delays and remaining disputes.	0.3	295.00	88.50	D
12/11/12	JHS	Review email from counsel for former Lender on CP18 property re continuing disputes; prepare response re lack of progress in resolving dispute without Lender cooperation in providing needed information; exchange emails with Mr. Hebrank re: same.	0.8	295.00	236.00	D
12/12/12	JHS	Conference with Attorney Barry re follow-up with court to force distribution of funds in escrow; review file re email from escrow about Lender's contact.	0.3	295.00	88.50	D
12/17/12	JHS	Review final closing statement and email from title company.	0.2	295.00	59.00	D
12/19/12	JHS	Telephone call from counsel for former lenders on CP18 property re default interest.	0.2	295.00	59.00	B
12/28/12	JHS	Exchange telephone calls with counsel for former lender re default interest and support for claims.	0.2	295.00	59.00	B

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Thomas C. Hebrank
FILE NUMBER: HEBCO-124
INVOICE NO.: *****

DECEMBER 31, 2012 PAGE 10

ATTORNEYS FEES:

14189.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	46.50	13717.50
P PRINDLE	ATTORNEY	295.00	.50	147.50
T KOVALIVKER	ATTORNEY	295.00	1.10	324.50

CURRENT CHARGES:

14189.50

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501 West Broadway, Suite 800
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INV: *****

OUR FILE NUMBER: HEBCO-130 EGB

RE: Tri Tool Inc. v. CP3

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 885.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 885.00

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DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-130

INVOICE NO.: *****

11/27/12 PLP	Telephone calls from/to Attorney Peterson re subpoena to produce records (.2) receive and review Tri Tool deposition notices re Lillian Franklin, Neal Bricker, Janet Ihde, Sandra Hayes, Melvyn Ross, and Joseph Dotan (.4); receive and review email from Peterson & Kell re Franklin and Bricker depositions (.1); telephone call from Attorney Peterson re copying documents (.2).	0.9 295.00	265.50	F
12/03/12 PLP	Receive and review November 15 letter from Attorney Peterson re documents (.3); receive and review 11/19 letter from Attorney Peterson re depositions (.1); receive and review 11/29 letter from Attorney Peterson re documents (.2); prepare email to Mr. Hebrank re documents related to CP3/CP14 (.2).	0.8 295.00	236.00	F
12/05/12 PLP	Telephone call from Attorney Peterson re documents (.2); follow up re same (.1).	0.3 295.00	88.50	F
12/08/12 JHS	Review subpoena for Pacific Western Bank; review subpoena for Charles Schwab.	0.2 295.00	59.00	F
12/12/12 PLP	Follow up re documents to be reviewed by Attorney Peterson (.6); telephone call from Attorney Peterson re documents (.2).	0.8 295.00	236.00	F

ATTORNEYS FEES:

885.00

EXHIBIT A

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DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-130

INVOICE NO.: *****

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

-----	TIMEKEEPER-----	RATE	HOURS	FEE
J STEPHENS	ATTORNEY	295.00	.20	59.00
P PRINDLE	ATTORNEY	295.00	2.80	826.00

CURRENT CHARGES:

885.00

401 West A Street
17th Floor
San Diego, CA 92101

■ (619) 238-1010
■ (619) 238-1981

#4015
**Mulvaney
Barry**
**Mulvaney Barry Beatty
Linn & Mayers LLP**
Attorneys At Law

Federal I.D. #33-0874153

mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-131 EGB

RE: Henry Shelton, et al v. Charles Copeland, et al

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 236.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 236.00

401 West A Street
17th Floor
San Diego, CA 92101

☐ (619) 238-1010
☐ (619) 238-1981

**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

11/30/12 TSK	Telephone call from and conference with Attorney Ziprick's office re request to continue trial date; conference with Attorney Stephens re same; additional telephone conference with Attorney Ziprick's office.	0.4	295.00	118.00	F
11/30/12 JHS	Review email re proposed extension of trial and discovery cutoff; prepare response re same; conference with Attorney Kovalivker re same.	0.4	295.00	118.00	F

ATTORNEYS FEES: 236.00

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	.40	118.00
T KOVALIVKER	ATTORNEY	295.00	.40	118.00

401 West A Street
17th Floor
San Diego, CA 92101

P (619) 238-1010

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**Mulvaney
Barry**

**Mulvaney Barry Beatty
Linn & Mayers LLP**

Attorneys At Law

mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

CURRENT CHARGES:

236.00

401 West A Street
17th Floor
San Diego, CA 92101

■ (619) 238-1010
■ (619) 238-1981

#4018
**Mulvaney
Barry**
**Mulvaney Barry Beatty
Linn & Mayers LLP**
Attorneys At Law

Federal I.D. #33-0874153

mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-133 EGB

RE: German American Capital Corporation
v. Copeland

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 1298.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 1298.00

401 West A Street
17th Floor
San Diego, CA 92101

P (619) 238-1010

F (619) 238-1981

**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

10/18/12	PLP	Receive and review the following pleadings filed by Rancho Mirage Surgery Center: Notice of Motion and Motionfor Clarification, Memorandum of Points and Authorities In Support, Declaration of David Lippert, and Declaration of Mark Furuya (1.4); prepare email to Attorney Furuya re Motion For Clarification (.4); receive/review/respond to email from Attorney Furuya (.2).	2.0	295.00	590.00	F
10/19/12	PLP	Receive and review documents lodged by Rancho Mirage Surgical Center.	0.3	295.00	88.50	F
10/29/12	JHS	Review Rancho Mirage Surgery Center's objection to Application for Writ of Attachment.	0.2	295.00	59.00	F
10/30/12	PLP	Receive and review RMSC opposition to German American Application For Right To Attach Orders and For Writs of Attachment.	0.4	295.00	118.00	F
11/06/12	PLP	Receive and review German American Response To RMSC Opposition To Right To Attach Order; receive and review Supplemental Declaration In Support Of Application For Right To Attach Order.	0.4	295.00	118.00	F
11/27/12	PLP	Receive and review following discovery propounded by Hotel Majestic: Supplemental Request For Production, Request For Production (Set Two), and Supplemental Interrogatories (.2).	0.2	295.00	59.00	F

EXHIBIT A

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17th Floor
San Diego, CA 92101

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**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

12/03/12	PLP	Receive and review Amended Notice of Deposition of Charles Copeland and Demand For Production of Documents(.4)	0.4	295.00	118.00	F
12/18/12	JHS	Review revised notice of C. Copeland deposition in German American case.	0.2	295.00	59.00	F
12/21/12	JHS	Review Requests for Production of Documents, Requests for Admission, Special Interrogatories and Form Interrogatories from Rancho Mirage.	0.3	295.00	88.50	F

ATTORNEYS FEES:

1298.00

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

-----TIMEKEEPER-----		RATE	HOURS	FEE
J STEPHENS	ATTORNEY	295.00	.70	206.50
P PRINDLE	ATTORNEY	295.00	3.70	1091.50

CURRENT CHARGES:

1298.00

EXHIBIT A

401 West A Street
17th Floor
San Diego, CA 92101

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#4021
**Mulvaney
Barry**
**Mulvaney Barry Beatty
Linn & Mayers LLP**
Attorneys At Law

Federal I.D. #33-0874153

mulvaneybarry.com

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-134 EGB

RE: Harold Racine v. Copeland

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 88.50

COSTS ADVANCED: 0.00

CURRENT CHARGES: 88.50

401 West A Street
17th Floor
San Diego, CA 92101

☐ (619) 238-1010
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**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-134

INVOICE NO.: *****

12/14/12 JHS Review file re status of Racine case, hearing 0.3 295.00 88.50 F
scheduled and order on status conference.

ATTORNEYS FEES: 88.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
J STEPHENS	ATTORNEY	295.00	.30	88.50

CURRENT CHARGES:

88.50

401 West A Street
17th Floor
San Diego, CA 92101

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**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-135 EGB

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

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 4690.50

COSTS ADVANCED: 0.00

CURRENT CHARGES: 4690.50

401 West A Street
17th Floor
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**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

10/04/12 TSK	Correspondence to and from the Receiver re collecting from Advance Desert Sleep Center (.2); analyze file including asset searches and amounts due (.5).	0.7 295.00	206.50	F
10/16/12 TSK	Analyze accounting reports, lease and payment history to determine the amount due from Advance Desert Sleep Center and the Guarantors (1.4); correspondence to and from the Receiver and his office re amount due (.5); prepare draft of Demand Letter (.9).	2.7 295.00	796.50	F
10/18/12 TSK	Analyze Order Authorizing Receiver to Abandon Real Property owned by CP 15 (.3); correspondence to and from the Receiver re the effect of the Order on the Receiver's ability to collect unpaid lease payments (.2); receipt and analysis of revised balance due (.2); revise Demand Letter to Advance Desert Sleep Center and the Guarantors (.4); prepare correspondence to the Receiver re revised Demand Letter (.1).	1.2 295.00	354.00	F
10/19/12 TSK	Analyze correspondence from Attorney Barry Swan re coordinating filings of lawsuits against Advance Desert Sleep Center and the Guarantors (.1); telephone call to and conference with Attorney Swan re same (.2); analyze Riverside County Local Rules 3115 and 3117 re where to file (.6).	0.9 295.00	265.50	F

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Mulvaney Barry Beatty
Linn & Mayers LLP

Attorneys At Law

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 3

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

10/31/12	TSK	Return telephone call from Attorney Palacio re Advance Desert Sleep Center (.1); analyze docket in action filed in the San Bernadino Court by the Fletchers (.3).	0.4	295.00	118.00	F
11/07/12	TSK	Telephone conference with the real estate agent handling the listing of the Banning Property owned by John Nizzia re status of efforts to sell the property (.2); telephone conference with John Nizzia's daughter re same (.2); meet with the Receiver re status of collection efforts on all the Notes Receiveable files (.8).	1.2	295.00	354.00	F
11/09/12	TSK	Prepare corespondence to Attorney Elio Palacios attaching the accounting statement and recommending a settlement offer of 50% of the balance due from his client (.3); receipt and analysis of response from Attorney Palacios (.1).	0.4	295.00	118.00	F
12/04/12	TSK	Telephone call from and conference with Mikki Bloomer, the real estate agent handling the sale of the Nizzia Property in Banning (.2); telephone call to and conference with the Receiver re same (.1); analyze course of action (.4).	0.7	295.00	206.50	F
12/06/12	EGB	Analyze proposed Nizzia sale of property.	0.5	295.00	147.50	D
12/10/12	TSK	Receipt and analysis of Notice of Chapter 7 Bankruptcy case filed by John Nizzia (.2); telephone call to and conference with real estate agent Mikki Bloomer re effect of bankruptcy filing on short sale deal (.2); analyze ability to proceed with short sale in light of the bankruptcy (.2).	0.6	295.00	177.00	F

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#4026
**Mulvaney
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Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal I.D. #33-0874153

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 4

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

12/10/12	EGB	Review Chapter 7 bankruptcy notice by John Nizzia; analyze response.	0.3	295.00	88.50	F
12/11/12	TSK	Correspondence to and from the Receiver re Nizzia bankruptcy filing (.2); analyze Schedules re secured claim (.3).	0.5	295.00	147.50	F
12/13/12	TSK	Receipt and analysis of correspondence from account debtor Amie Baca (.1); analyze file re status (.1); correspondence to and from the Receiver re status of payments from Baca (.3).	0.5	295.00	147.50	F
12/19/12	TSK	Correspondence to and from the Receiver re status of collection of matured obligation to SoCal Del LLC (.2); analyze file re same (.1); online research re SoCal Del (.2); prepare Demand Letter (.7).	1.2	295.00	354.00	F
12/20/12	TSK	Analyze file re status of account debtor obligations (.4); commence preparation of follow up demand letters to Katie Hernandez and Stauffer's Landscaping (.7); analyze interest calculations previously provided by the Receiver (.2); prepare correspondence to the Receiver requesting updated interest calculations (.1).	1.4	295.00	413.00	F
12/21/12	TSK	Receipt and analysis of updated interest calculations from Steve Hoslett (.3); prepare Demand Letters (1.9).	2.2	295.00	649.00	F
12/26/12	TSK	Follow up with Attorney Palacios re potential settlement of amount due from Bobby Bhasker-Rao.	0.2	295.00	59.00	F

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San Diego, CA 92101

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Federal I.D. #33-0874153

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Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 5

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

12/28/12 TSK	Telephone call from and conference with Attorney Marshall Brubacker re his representation of Advance Desert Sleep Center and the lease guarantors and request for settlement proposal.	0.3	295.00	88.50	F
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ATTORNEYS FEES:

4690.50

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

-----TIMEKEEPER-----		RATE	HOURS	FEES
E BARRY, JR.	ATTORNEY	295.00	.80	236.00
T KOVALIVKER	ATTORNEY	295.00	15.10	4454.50

CURRENT CHARGES:

4690.50

401 West A Street
17th Floor
San Diego, CA 92101

■ (619) 238-1010
■ (619) 238-1981

Federal I.D. #33-0874153

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Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HEBCO-139 EGB

RE: Reynolds Mason Industries, Inc.

FOR PROFESSIONAL SERVICES RENDERED THROUGH DECEMBER 31, 2012

BALANCE DUE FROM PREVIOUS STATEMENT
LESS PAYMENT(S)

BALANCE FORWARD

ATTORNEYS FEES: 59.00

COSTS ADVANCED: 0.00

CURRENT CHARGES: 59.00

401 West A Street
17th Floor
San Diego, CA 92101

☐ (619) 238-1010
☐ (619) 238-1981

#4029
**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal I.D. #33-0874153

mulvaneybarry.com

Thomas C. Hebrank

DECEMBER 31, 2012 PAGE 2

FILE NUMBER: HEBCO-139

INVOICE NO.: *****

10/31/12 KAT Review adversary case status re Order Approving 0.2 295.00 59.00 F
Settlement Between Trustee and Copeland.

ATTORNEYS FEES: 59.00

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

-----TIMEKEEPER----- RATE HOURS FEES

K TRAN ATTORNEY 295.00 .20 59.00

CURRENT CHARGES: 59.00

Everett G. Barry, Jr. (SBN 053119)
John H. Stephens (SBN 82971)
Patrick L. Prindle (SBN 87516)
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

Attorneys for Permanent Receiver,
Thomas C. Hebrank

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

**NOTICE OF LODGMENT OF
ORDER APPROVING FOURTH
INTERIM APPLICATION FOR
APPROVAL AND PAYMENT OF
FEES AND COSTS TO
MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL
FOR PERMANENT RECEIVER**

DATE: March 18, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

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

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Entities”), hereby lodges Exhibit “A” – [Proposed] Order Approving
Fourth Interim Application for Approval and Payment of Fees and Costs
to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent
Receiver.

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

DATED: February 15, 2013

By: /s/ Patrick L. Prindle

Everett G. Barry, Jr.

John H. Stephens

Patrick L. Prindle

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.125.350626.1

EXHIBIT A

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 CALIFORNIA, LOS ANGELES

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

Date: March 18, 2013
Time: 10:00 a.m.
Ctrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

At the above time and date, the Court convened for the purpose of hearing the Fourth Interim Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver.

The Court, having considered the Fourth Interim Application of Mulvaney Barry Beatty Linn & Mayers, LLP ("Mulvaney Barry"), counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

1 IT IS HEREBY ORDERED as follows:

2 1. Fees and costs for the period October 1, 2012, through
3 December 31, 2012, are approved and authorized to be paid in the
4 respective sums of \$79,444.50 (fees) and \$6,867.63 (costs).

5 The foregoing fees and costs shall be paid from available assets of
6 Copeland Wealth Management, A Financial Advisory Corporation;
7 Copeland Wealth Management, A Real Estate Corporation; and the
8 Copeland Fixed Income Funds.

9
10 **IT IS SO ORDERED.**

11 **Dated:** _____
12 **Judge, United States District Court**

13
14
15 Submitted by:

16 MULVANEY BARRY BEATTY LINN & MAYERS LLP

17
18 By: /s/ Patrick L. Prindle
19 Attorneys for Permanent Receiver, Thomas C. Hebrank

20
21
22
23
24
25
26
27 HEBCO.125.350624.1

Everett G. Barry, Jr. (SBN 053119)
John H. Stephens (SBN 82971)
Patrick L. Prindle (SBN 87516)
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

Attorneys for Receiver
Thomas C. Hebrank

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

CERTIFICATION BY APPLICANT

DATE: March 18, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

I, Patrick L. Prindle certify that:

1. Applicant has read the Fourth Interim Fee Application for Approval and Payment of Compensation of Mulvaney Barry Beatty Linn & Mayers LLP, Counsel for Permanent Receiver;

2. To the best of the Applicant's knowledge, information and belief formed after reasonable inquiry, the Fourth Interim Fee Application for Approval and Payment of Fees and Costs to Mulvaney Barry Beatty Linn &

Mayers LLP and all fees and expenses therein are true and accurate and comply with the Billing Instructions;

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

4. Name		Rate
Everett G. Barry	Partner	\$295
John A. Mayers	Partner	\$295
Rex B. Beatty	Partner	\$295
John H. Stephens	Of Counsel	\$295
Natalie D. Wilhelm	Partner	\$295
Patrick L. Prindle	Sr. Associate	\$295
Toby S. Kovalivker	Associate	\$295
Kelly A. Tran	Associate	\$295

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

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

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

////

1 the receiver will certify that it is not making a profit on such reimbursable
2 service.

3
4 MULVANEY BARRY BEATTY LINN &
5 MAYERS LLP

6 DATED: February 15, 2013

By: /s/ Patrick L. Prindle

7 Everett G. Barry, Jr.

8 John H. Stephens

9 Patrick L. Prindle

10 Attorneys for Permanent Receiver

11 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

1 Everett G. Barry, Jr. (SBN 053119)
2 John H. Stephens (SBN 82971)
3 Patrick L. Prindle (SBN 87516)
4 MULVANEY BARRY BEATTY LINN & MAYERS LLP
5 401 West A Street, 17th Floor
6 San Diego, CA 92101-7994
7 Telephone: 619-238-1010
8 Facsimile: 619-238-1981
9 Attorneys for Permanent Receiver,
10 Thomas C. Hebrank

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, ET
18 AL.,

19 Defendants.

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

DATE: March 18, 2013
TIME: 10:00 a.m.
Crtrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

20 I, Cindy Jennings, declare that I am over the age of 18 years and
21 not a party to the action. I am employed in the County of San Diego,
22 California, within which county the subject service occurred. My business
23 address is 401 West A Street, 17th Floor, San Diego, California, 92101-
24 7994.

25 On February 15, 2013, I served the following documents:

26 **1. NOTICE OF HEARING ON FOURTH INTERIM**
27 **APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND**
28 **COSTS TO MULVANEY BARRY BEATTY LINN & MAYERS LLP,**
COUNSEL FOR PERMANENT RECEIVER;

2. FOURTH INTERIM APPLICATION FOR APPROVAL AND
PAYMENT OF FEES AND COSTS TO MULVANEY BARRY BEATTY
LINN & MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER;

**3. NOTICE OF LODGMENT OF ORDER APPROVING
FOURTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT
OF FEES AND COSTS TO MULVANEY BARRY BEATTY LINN &
MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER**

4. CERTIFICATION BY APPLICANT RE FOURTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO MULVANEY BARRY BEATTY LINN & MAYERS LLP, COUNSEL FOR PERMANENT RECEIVER

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

[SEE ATTACHED SERVICE LIST]

X **BY ELECTRONIC NOTICE VIA THE ECF SYSTEM.** I electronically filed the document(s) listed above with the Clerk of the Court by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system. Participants in the case who are not registered EM/ECF users will be served by mail or by other means permitted by the court rules.

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Executed on February 15, 2013, at San Diego, California.

Cindy Jennings

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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

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