

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

10 Attorneys for Permanent Receiver,
11 Thomas C. Hebrank

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

14 SECURITIES AND EXCHANGE
15 COMMISSION,

16 Plaintiff,

17 v.

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

25 Defendants.

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

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

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

26 **PLEASE TAKE NOTICE** that on June 3, 2013, at 10:00 a.m. in
27 Courtroom 8 of the United States District Court, 312 North Spring Street,
28 Los Angeles, California, the Court will consider the Fifth 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.

COPY

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 Fifth 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.
4

5 DATED: April 30, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

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7 By: /s/ Patrick L. Prindle
8 Patrick L. Prindle, Attorneys for
9 Thomas C. Hebrank,
10 Permanent Receiver
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HEBCO.125.360712.1

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

Date: June 3, 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 Fifth 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 Fifth Interim Application of Mulvaney Barry Beatty Linn & Mayers, LLP ("Mulvaney Barry"), counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

EXHIBIT A

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). The
5 foregoing fees and costs shall be paid from available unrestricted
6 Receivership funds.

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8 IT IS SO ORDERED.

9 Dated: _____
10 Judge, United States District Court

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12 Submitted by:

13
14 MULVANEY BARRY BEATTY LINN & MAYERS LLP

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

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28 EXHIBIT A

HEBCO.125.360752.1

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9 Attorneys for Thomas C. Hebrank,
10 Permanent Receiver

11 UNITED STATES DISTRICT COURT

12 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 v.

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

24 Defendants.

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

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

DATE: June 3, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

25 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney
26 Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-
27 appointed Permanent Receiver for Copeland Wealth Management, A
28 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 Fifth Interim Application for approval and payment of fees and
reimbursement of expenses.

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 First Quarter of 2013, from January 1, 2013, through March 31, 2013, Mulvaney Barry addressed several pressing legal issues, including completion of the transfer of CP-9's real property in Kentucky to the lender; negotiation of terms for the possible transfer of the CP-8 real property in New York to the lender; investigation of possible title defects in CP-15's Rancho Mirage property that previously had been abandoned with court approval; negotiation of terms for the possible sale for the CP-16 real property in Ohio, and subsequent terms for transfer of the property to the existing limited partners; preparation of a motion for an order allowing distribution of CP-18's funds following sale of its North Carolina property; continuing negotiations with Attorney Frank Quinlan with respect to the disposition of the Receiver's interest in the real properties relating to the CP-2/CP-5/CP-7/CP-16/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.

1 All work performed with respect to general receivership matters is
 2 described in detail in the invoice included in Exhibit A, identified as matter
 3 number HEBCO-100, and summarized below. Mulvaney Barry also
 4 addressed legal issues, and responded appropriately, with respect to
 5 matters in litigation. That work is also generally described below, and
 6 described in detail in invoices included in Exhibit A, each identified by a
 7 specific matter number.

8 **HEBCO-100 General Copeland Receivership**

- 9 • Mulvaney Barry continued to review and analyze documents related
 10 to the various Receivership Entities and to coordinate the production
 11 of documents to counsel for entities that have acquired title to
 12 properties previously held by Receivership Entities, and counsel for
 13 limited partners in several entities included in the Receivership
 14 Estate.
- 15 • Mulvaney Barry attempted to negotiate with the lender terms for
 16 distribution to the Receiver of \$597,000 of funds held in escrow
 17 following the sale of CP-18's North Carolina property, and the return
 18 of \$106,000 held by the lender. When efforts to meet and confer
 19 were unsuccessful, Mulvaney Barry brought a motion, which was
 20 denied as premature so that the dispute could first be handled
 21 through the claims process. The sale of this property brought
 22 approximately \$2,400,000 into the Receivership Estate.
- 23 • Mulvaney Barry negotiated terms for transfer of real property held by
 24 CP-8 in New York to the lender and analyzed the related loan
 25 documents. The firm also evaluated existing litigation in New York
 26 concerning the property and the pending foreclosure. This included
 27 communications with counsel for a limited partner that guarantied the
 28

MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
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FACSIMILE 619 238-1981

loan. Currently, Mulvaney Barry is preparing revisions to the lender's motion to transfer the property.

- Mulvaney Barry received, reviewed, and responded to concerns related to Receiver's Report #5.
- Mulvaney Barry evaluated the consequences of a defective legal description in a loan for real property in Rancho Mirage previously owned by CP-15, which was abandoned to the lender. This transfer brought approximately \$40,000 into the Receivership Estate and preserved rights against a tenant in default and its personal guarantors, which rights are being pursued.
- Mulvaney Barry coordinated the final transfer to the lender of CP-9's property in Lexington, Kentucky, following the Court's order allowing the transfer to proceed. A state court receiver was appointed in Kentucky and final business transactions were completed.
- Mulvaney Barry communicated with counsel for CP-10 and its lender, regarding settlement of the dispute concerning liability for loan payments and entitlement to certain revenue held by the Permanent Receiver. Numerous discussions were also had with Lisa Torres, counsel for Mr. and Mrs. Kohut, a limited partner in several of the Receivership Entities.
- Mulvaney Barry successfully negotiated and filed a motion to approve five separate Settlement Agreements entered into between the Receiver and certain limited partnerships and limited partners including Copeland Properties Two, LP, Copeland Properties Five, LP, Copeland Properties Seven, LP, Copeland Properties 16, LP, and Copeland Properties 17, LP.

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- 1 • Mulvaney Barry engaged in extensive communication with counsel
- 2 for various partners of CP-16 concerning sale of property located in
- 3 Ohio.
- 4 • Mulvaney Barry prepared and served a Subpoena relative to the
- 5 production and copying of payroll records maintained by Copeland
- 6 Accountancy. Upon receipt, the copied records were forwarded to
- 7 the Permanent Receiver for analysis to ascertain if assets belonging
- 8 to any of the Receivership Entities were improperly conveyed.
- 9 • Mulvaney Barry assisted with preparation and filing the Permanent
- 10 Receiver's Fifth Interim Fee Application, and coordinated the
- 11 Application with the Securities and Exchange Commission.
- 12 • Mulvaney Barry prepared and filed its Fourth Interim Fee Application
- 13 and coordinated the Application with the Securities And Exchange
- 14 Commission.
- 15 • Mulvaney Barry responded to numerous inquiries from potential
- 16 claimants, limited partners, and/or their counsel relative to the status
- 17 of the claims procedure, including issues regarding guaranties of
- 18 certain partnership real property loans by limited partners.
- 19 • Mulvaney Barry coordinated preparation and filing of Orders related
- 20 to the various motions heard on March 18, 2013.
- 21 • Mulvaney Barry responded to inquiries from several prospective
- 22 Claimants regarding the procedure for submitting Claims under the
- 23 Order Establishing Claims Bar Date and setting the claims
- 24 procedure, and assisted the Permanent Receiver with respect to
- 25 analyzing claims submitted pursuant to the Court approved claims
- 26 procedure.

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

28 Mulvaney Barry communicated with opposing counsel concerning

1 production of documents and efforts to continue trial. Additionally,
 2 Mulvaney Barry monitored proceedings in the California Superior Court.
 3 Mulvaney Barry met with and coordinated opposing counsel's review of
 4 limited partnership files.

5 **HEBCO-131 Shelton v. Copeland, et al.**

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

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

10 Mulvaney Barry communicated with counsel in the pending
 11 California Superior Court action, and reviewed pleadings relative to a
 12 Motion For Summary Judgment filed by German American Capital Corp.
 13 Additionally, the firm communicated with counsel for Rancho Mirage
 14 Surgery Center concerning its guaranty of the German American Capital
 15 Corp. loan. Finally, Mulvaney Barry received and analyzed a proposal
 16 from Rancho Mirage Surgery Center concerning settlement of its claims
 17 against CP-12.

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

19 Mulvaney Barry corresponded and negotiated with counsel for
 20 account receivable debtors Advance Desert Sleep Center ("ADSC"), and
 21 the two guarantors of the lease to ADSC, regarding the obligation due and
 22 owing to Copeland Properties 15, LP. Mulvaney Barry reviewed and
 23 analyzed a settlement proposal submitted by ADSC and the two
 24 guarantors. Additionally, Mulvaney Barry analyzed the effect of a
 25 bankruptcy filing by account receivable debtor John Nizzia on the status of
 26 a potential settlement of his obligation to Copeland Fixed Income Two, LP.
 27 Mulvaney Barry analyzed the propriety of proceeding with non-judicial
 28 foreclosure proceedings against the real property owned by account

1 receivable debtors Scott and Gina Spraggins, and ultimately coordinated
 2 the commencement of those proceedings. Mulvaney Barry corresponded
 3 with counsel for the Spraggins and analyzed a proposed settlement of the
 4 underlying obligation. Mulvaney Barry continued to follow up with respect
 5 to demand letters sent to account receivable debtors and communicated
 6 and negotiated with the debtors and their counsel.

7 **HEBCO-140 SoCal Del, LLC**

8 Mulvaney Barry prepared, filed and began prosecution of a lawsuit
 9 against account receivable debtors SoCal Del, LLC, and guarantors
 10 Jeffrey Hansberger, Michael Hansberger and Leroy Hansberger for
 11 collection of an obligation due and owing to Copeland Fixed Income Two,
 12 LP. Mulvaney Barry negotiated and corresponded with counsel for the
 13 Defendants regarding a potential settlement of the litigation and analyzed
 14 the settlement offer proposed.

15 **HEBCO-141 Stauffers Landscape, Inc.**

16 Mulvaney Barry began preparing a lawsuit against Stauffers
 17 Landscape, Inc. for collection of an obligation due and owing to Copeland
 18 Fixed Income Two, LP. Mulvaney Barry corresponded with Charles P.
 19 Copeland regarding documentation evidencing the obligation.

20 For services provided in the case from January 1, 2013, through
 21 March 31, 2013, Mulvaney Barry has incurred the amount of \$80,265.00 in
 22 fees, and the amount of \$7,236.05 in expenses. The firm worked a total of
 23 269.0 hours at the Court-Approved attorney hourly rate of \$295, and 9.1
 24 hours at the Legal Assistant hourly rate of \$100. Detailed descriptions of
 25 all services provided by Mulvaney Barry appear in the invoices attached
 26 hereto as Exhibit A. Considering the nature and time constraints attendant
 27 to the services provided, the complexity of legal issues addressed, and the
 28 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 Fifth Interim Application, time was recorded with respect to the following matters:

HEBCO-100	General Copeland Receivership
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton v. Copeland, et al.
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-135	CFI, LP's 1, 2, and 3 Notes Receivable
HEBCO-140	SoCal Del, LLC
HEBCO-141	Stauffer's Landscape

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 Fifth 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 distribution of assets belonging to Receivership Entities; (e) thorough analysis of the potential claims against the Receivership Estate; and (f) assisting the Receiver with the preparation and filing of the 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	10.1	\$2,979.50
John H. Stephens	Of Counsel	\$295.00	11.1	\$3,274.50
Patrick L. Prindle	Senior Associate	\$295.00	3.6	\$1,062.00
Toby S. Kovalivker	Associate	\$295.00	.4	\$118.00
Kelly A. Tran	Associate	\$295.00	1.4	\$413.00
Gayle R. Curtis	Paralegal	\$100.00	3.0	\$300.00
TOTAL ACTIVITY A			29.6	\$ 8,147.00

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:

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	70.0	\$20,650.00
John H. Stephens	Of Counsel	\$295.00	63.7	\$18,791.50
Patrick L. Prindle	Sr. Associate	\$295.00	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295.00	23.6	\$6,962.00
Kelly A. Tran	Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	.2	\$20.00
TOTAL ACTIVITY B			164.2	\$48,400.00

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 Fifth Interim Application [Dkt. Number 182-2]. This category includes all time expended relative to reporting to the Court, as well as responding to questions by various parties to those reports.

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	7.1	\$2,094.50
John H. Stephens	Of Counsel	\$295.00	2.6	\$767.00
Patrick L. Prindle	Sr. Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	1.3	\$130.00
TOTAL ACTIVITY C			14.7	\$4,083.00

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:

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Name	Title	Rate	Hours	
Everett G. Barry, Jr.	Partner	\$ 295	.4	\$118.00
John H. Stephens	Of Counsel	\$295	2.4	\$708.00
Patrick L. Prindle	Sr. Associate	\$295	1.5	\$442.50
Kelly A. Tran	Associate	\$295	3.6	\$1,062.00
TOTAL ACTIVITY D			7.9	\$2,330.50

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	3.2	\$944.00
John H. Stephens	Of Counsel	\$295	2.8	\$826.00
Patrick L. Prindle	Sr. Associate	\$295	.4	\$118.00
Toby Kovalivker	Associate	\$295	2.5	\$737.50
Gayle R. Curis	Paralegal	\$ 100	.4	\$40.00
TOTAL ACTIVITY E			9.3	\$2,665.50

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

HEBCO-100 General Copeland Receivership
HEBCO-130 Tri Tool, Inc. v Copeland, et al.

HEBCO-131 Shelton
 HEBCO-133 German American Capital Corp. v. Copeland, et al.
 HEBCO-135 CFI 1, 2, 3 - Notes Receivable
 HEBCO-140 SoCal Del, LLC
 HEBCO-141 Stauffer's Landscape

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

Name		Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	5.1	\$1,504.50
John H. Stephens	Of Counsel	\$295	6.4	\$1,888.00
Patrick L. Prindle	Sr. Associate	\$295	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295	33.7	\$9,941.50
Laura A. Brayton	Paralegal	\$100	.2	\$20.00
Zoe G. Villaroman	Paralegal	\$100	4.0	\$400.00
TOTAL ACTIVITY F			52.4	\$14,639.00

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	KAT	GRC/LAB/ZGV		
HEBCO -100								
Jan. '13	39.2	21.2	4.0	1.5		3.3	69.2	19,770.50
Feb. '13	27.7	38.2	4.8	17.1	8.7	1.5	98.0	28,617.50
Mar. '13	21.5	23.9	4.0	5.7		.1	55.2	16,264.50
							222.4	64,652.50
HEBCO -130								
Jan. '13		1.4	1.3	4.9		4.0	11.6	2,642.00
Feb. '13								

MULVANEY BARRY BEATTY LINN & MAYERS

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FACSIMILE 619 238-1981

Matter No.	PROFESSIONAL						Total	Fees
	EGB	JHS	PLP	TSK	KAT	GRC/ LAB/ ZGV		
Mar. '13								
							11.6	2,642.00
HEBCO -131								
Jan. '13		.6		.4			1.0	295.00
Feb. '13								
Mar. '13								
							1.0	295.00
HEBCO -133								
Jan. '13		2.4					2.4	708.00
Feb. '13		.5	1.1				1.6	472.00
Mar. '13		.8					.8	236.00
							4.8	1,416.00
HEBCO -135								
Jan. '13	1.9			6.7			8.6	2,537.00
Feb. '13	1.7			10.0			11.7	3,451.50
Mar. '13	1.2			3.4			4.6	1,357.00
							24.9	7,345.50
HEBCO -140								
Jan. '13	1.3			4.1		.2	5.6	1,613.00
Feb. '13				1.0			1.0	295.00
Mar. '13	.8			2.7			3.5	1,032.50
							10.1	2,940.50
HEBCO -141								
Jan. '13				1.4			1.4	413.00
Feb. '13	.6			1.3			1.9	560.50
Mar. '13								
	95.9	89.0	15.2	60.2	8.7	9.1	278.1	
								80,265.00

Professionals:

EGB ... Everett G. Barry, Jr.

JHS ... John H. Stephens

PLP ... Patrick L. Prindle
KAT ... Kelly A. Tran
LAB ... Laura A. Brayton*

TSK ... Toby S. Kovalivker
GRC ... Gayle R. Curtis*
ZGV ... Zoe G. Villaroman*

*Legal Assistants

3. Costs

Mulvaney Barry requests that the Court approve \$7,236.05 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
Telephone Conference Calls	\$21.90
Search Expense	\$105.02
Document Production Charges (@ .14 plus tax = .15 per page)	\$2,996.80
U.S. Postage	\$1,683.58
Fed Ex / Calif. Overnight / OnTrac	\$60.46
Transportation	\$212.90
Pacer	\$44.50
Photocopies (8,202 @ .15)	\$1,230.30
Transcripts	\$69.84
Calif. Superior Court Filing Fee	\$435.00
Service of Process	\$375.75
Total:	\$7,236.05

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 Fifth 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) Negotiating and documenting Settlement Agreements with respect to the CP-2/CP-5/CP-7/CP-16/ and CP-17 Limited Partnerships; 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 warrant 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 41, 36, and 35 years, respectively. Ms. Kovalivker has been practicing law for approximately 9 years. The Mulvaney Barry

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

7 **IV.**

8 **CONCLUSION**

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

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

19 1. Applicant has incurred \$80,265.00 in fees and \$7,236.05 in
20 costs during the Application period. As in its previous fee applications,
21 Applicant requests approval of payment of 75% of the fees on an interim
22 basis in the amount of \$60,198.75 plus \$7,236.05 in costs, for a total of
23 \$67,434.80 from available unrestricted Receivership funds. This interim
24 award would result in the Court retaining jurisdiction over payment of the
25 balance of Applicant's fees of 25% for further order of the Court. Given
26 the discounted rates previously approved by the Court and the value of the
27 services rendered, Applicant believes that this interim payment of 75% of
28 Applicant's fees is warranted and appropriate; and

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

DATED: April 30, 2013

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

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.125.360736.1

1 Everett G. Barry, Jr. (SBN 053119)
2 Patrick L. Prindle (SBN 87516)
3 John H. Stephens (SBN 82971)
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 Thomas C. Hebrank,
10 Permanent Receiver

11 UNITED STATES DISTRICT COURT

12 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 v.

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

24 Defendants.

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

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

DATE: June 3, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

25 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney
26 Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-
27 appointed Permanent Receiver for Copeland Wealth Management, A
28 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 Fifth Interim Application for approval and payment of fees and
reimbursement of expenses.

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 First Quarter of 2013, from January 1, 2013, through March 31, 2013, Mulvaney Barry addressed several pressing legal issues, including completion of the transfer of CP-9's real property in Kentucky to the lender; negotiation of terms for the possible transfer of the CP-8 real property in New York to the lender; investigation of possible title defects in CP-15's Rancho Mirage property that previously had been abandoned with court approval; negotiation of terms for the possible sale for the CP-16 real property in Ohio, and subsequent terms for transfer of the property to the existing limited partners; preparation of a motion for an order allowing distribution of CP-18's funds following sale of its North Carolina property; continuing negotiations with Attorney Frank Quinlan with respect to the disposition of the Receiver's interest in the real properties relating to the CP-2/CP-5/CP-7/CP-16/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.

1 All work performed with respect to general receivership matters is
 2 described in detail in the invoice included in Exhibit A, identified as matter
 3 number HEBCO-100, and summarized below. Mulvaney Barry also
 4 addressed legal issues, and responded appropriately, with respect to
 5 matters in litigation. That work is also generally described below, and
 6 described in detail in invoices included in Exhibit A, each identified by a
 7 specific matter number.

8 **HEBCO-100 General Copeland Receivership**

- 9 • Mulvaney Barry continued to review and analyze documents related
 10 to the various Receivership Entities and to coordinate the production
 11 of documents to counsel for entities that have acquired title to
 12 properties previously held by Receivership Entities, and counsel for
 13 limited partners in several entities included in the Receivership
 14 Estate.
- 15 • Mulvaney Barry attempted to negotiate with the lender terms for
 16 distribution to the Receiver of \$597,000 of funds held in escrow
 17 following the sale of CP-18's North Carolina property, and the return
 18 of \$106,000 held by the lender. When efforts to meet and confer
 19 were unsuccessful, Mulvaney Barry brought a motion, which was
 20 denied as premature so that the dispute could first be handled
 21 through the claims process. The sale of this property brought
 22 approximately \$2,400,000 into the Receivership Estate.
- 23 • Mulvaney Barry negotiated terms for transfer of real property held by
 24 CP-8 in New York to the lender and analyzed the related loan
 25 documents. The firm also evaluated existing litigation in New York
 26 concerning the property and the pending foreclosure. This included
 27 communications with counsel for a limited partner that guarantied the
 28

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A LIMITED LIABILITY PARTNERSHIP
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FACSIMILE 619 238-1981

1 loan. Currently, Mulvaney Barry is preparing revisions to the
2 lender's motion to transfer the property.

- 3 • Mulvaney Barry received, reviewed, and responded to concerns
4 related to Receiver's Report #5.
- 5 • Mulvaney Barry evaluated the consequences of a defective legal
6 description in a loan for real property in Rancho Mirage previously
7 owned by CP-15, which was abandoned to the lender. This transfer
8 brought approximately \$40,000 into the Receivership Estate and
9 preserved rights against a tenant in default and its personal
10 guarantors, which rights are being pursued.
- 11 • Mulvaney Barry coordinated the final transfer to the lender of CP-9's
12 property in Lexington, Kentucky, following the Court's order allowing
13 the transfer to proceed. A state court receiver was appointed in
14 Kentucky and final business transactions were completed.
- 15 • Mulvaney Barry communicated with counsel for CP-10 and its
16 lender, regarding settlement of the dispute concerning liability for
17 loan payments and entitlement to certain revenue held by the
18 Permanent Receiver. Numerous discussions were also had with
19 Lisa Torres, counsel for Mr. and Mrs. Kohut, a limited partner in
20 several of the Receivership Entities.
- 21 • Mulvaney Barry successfully negotiated and filed a motion to
22 approve five separate Settlement Agreements entered into between
23 the Receiver and certain limited partnerships and limited partners
24 including Copeland Properties Two, LP, Copeland Properties Five,
25 LP, Copeland Properties Seven, LP, Copeland Properties 16, LP,
26 and Copeland Properties 17, LP.

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- 1 • Mulvaney Barry engaged in extensive communication with counsel
- 2 for various partners of CP-16 concerning sale of property located in
- 3 Ohio.
- 4 • Mulvaney Barry prepared and served a Subpoena relative to the
- 5 production and copying of payroll records maintained by Copeland
- 6 Accountancy. Upon receipt, the copied records were forwarded to
- 7 the Permanent Receiver for analysis to ascertain if assets belonging
- 8 to any of the Receivership Entities were improperly conveyed.
- 9 • Mulvaney Barry assisted with preparation and filing the Permanent
- 10 Receiver's Fifth Interim Fee Application, and coordinated the
- 11 Application with the Securities and Exchange Commission.
- 12 • Mulvaney Barry prepared and filed its Fourth Interim Fee Application
- 13 and coordinated the Application with the Securities And Exchange
- 14 Commission.
- 15 • Mulvaney Barry responded to numerous inquiries from potential
- 16 claimants, limited partners, and/or their counsel relative to the status
- 17 of the claims procedure, including issues regarding guaranties of
- 18 certain partnership real property loans by limited partners.
- 19 • Mulvaney Barry coordinated preparation and filing of Orders related
- 20 to the various motions heard on March 18, 2013.
- 21 • Mulvaney Barry responded to inquiries from several prospective
- 22 Claimants regarding the procedure for submitting Claims under the
- 23 Order Establishing Claims Bar Date and setting the claims
- 24 procedure, and assisted the Permanent Receiver with respect to
- 25 analyzing claims submitted pursuant to the Court approved claims
- 26 procedure.

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

28 Mulvaney Barry communicated with opposing counsel concerning

1 production of documents and efforts to continue trial. Additionally,
 2 Mulvaney Barry monitored proceedings in the California Superior Court.
 3 Mulvaney Barry met with and coordinated opposing counsel's review of
 4 limited partnership files.

5 **HEBCO-131 Shelton v. Copeland, et al.**

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

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

10 Mulvaney Barry communicated with counsel in the pending
 11 California Superior Court action, and reviewed pleadings relative to a
 12 Motion For Summary Judgment filed by German American Capital Corp.
 13 Additionally, the firm communicated with counsel for Rancho Mirage
 14 Surgery Center concerning its guaranty of the German American Capital
 15 Corp. loan. Finally, Mulvaney Barry received and analyzed a proposal
 16 from Rancho Mirage Surgery Center concerning settlement of its claims
 17 against CP-12.

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

19 Mulvaney Barry corresponded and negotiated with counsel for
 20 account receivable debtors Advance Desert Sleep Center ("ADSC"), and
 21 the two guarantors of the lease to ADSC, regarding the obligation due and
 22 owing to Copeland Properties 15, LP. Mulvaney Barry reviewed and
 23 analyzed a settlement proposal submitted by ADSC and the two
 24 guarantors. Additionally, Mulvaney Barry analyzed the effect of a
 25 bankruptcy filing by account receivable debtor John Nizzia on the status of
 26 a potential settlement of his obligation to Copeland Fixed Income Two, LP.
 27 Mulvaney Barry analyzed the propriety of proceeding with non-judicial
 28 foreclosure proceedings against the real property owned by account

1 receivable debtors Scott and Gina Spraggins, and ultimately coordinated
 2 the commencement of those proceedings. Mulvaney Barry corresponded
 3 with counsel for the Spraggins and analyzed a proposed settlement of the
 4 underlying obligation. Mulvaney Barry continued to follow up with respect
 5 to demand letters sent to account receivable debtors and communicated
 6 and negotiated with the debtors and their counsel.

7 **HEBCO-140 SoCal Del, LLC**

8 Mulvaney Barry prepared, filed and began prosecution of a lawsuit
 9 against account receivable debtors SoCal Del, LLC, and guarantors
 10 Jeffrey Hansberger, Michael Hansberger and Leroy Hansberger for
 11 collection of an obligation due and owing to Copeland Fixed Income Two,
 12 LP. Mulvaney Barry negotiated and corresponded with counsel for the
 13 Defendants regarding a potential settlement of the litigation and analyzed
 14 the settlement offer proposed.

15 **HEBCO-141 Stauffers Landscape, Inc.**

16 Mulvaney Barry began preparing a lawsuit against Stauffers
 17 Landscape, Inc. for collection of an obligation due and owing to Copeland
 18 Fixed Income Two, LP. Mulvaney Barry corresponded with Charles P.
 19 Copeland regarding documentation evidencing the obligation.

20 For services provided in the case from January 1, 2013, through
 21 March 31, 2013, Mulvaney Barry has incurred the amount of \$80,265.00 in
 22 fees, and the amount of \$7,236.05 in expenses. The firm worked a total of
 23 269.0 hours at the Court-Approved attorney hourly rate of \$295, and 9.1
 24 hours at the Legal Assistant hourly rate of \$100. Detailed descriptions of
 25 all services provided by Mulvaney Barry appear in the invoices attached
 26 hereto as Exhibit A. Considering the nature and time constraints attendant
 27 to the services provided, the complexity of legal issues addressed, and the
 28 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 Fifth Interim Application, time was recorded with respect to the following matters:

HEBCO-100	General Copeland Receivership
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton v. Copeland, et al.
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-135	CFI, LP's 1, 2, and 3 Notes Receivable
HEBCO-140	SoCal Del, LLC
HEBCO-141	Stauffer's Landscape

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 Fifth 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 distribution of assets belonging to Receivership Entities; (e) thorough analysis of the potential claims against the Receivership Estate; and (f) assisting the Receiver with the preparation and filing of the 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	10.1	\$2,979.50
John H. Stephens	Of Counsel	\$295.00	11.1	\$3,274.50
Patrick L. Prindle	Senior Associate	\$295.00	3.6	\$1,062.00
Toby S. Kovalivker	Associate	\$295.00	.4	\$118.00
Kelly A. Tran	Associate	\$295.00	1.4	\$413.00
Gayle R. Curtis	Paralegal	\$100.00	3.0	\$300.00
TOTAL ACTIVITY A			29.6	\$ 8,147.00

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:

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A LIMITED LIABILITY PARTNERSHIP
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FACSIMILE 619 238-1981

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	70.0	\$20,650.00
John H. Stephens	Of Counsel	\$295.00	63.7	\$18,791.50
Patrick L. Prindle	Sr. Associate	\$295.00	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295.00	23.6	\$6,962.00
Kelly A. Tran	Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	.2	\$20.00
TOTAL ACTIVITY B			164.2	\$48,400.00

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 Fifth Interim Application [Dkt. Number 182-2]. This category includes all time expended relative to reporting to the Court, as well as responding to questions by various parties to those reports.

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	7.1	\$2,094.50
John H. Stephens	Of Counsel	\$295.00	2.6	\$767.00
Patrick L. Prindle	Sr. Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	1.3	\$130.00
TOTAL ACTIVITY C			14.7	\$4,083.00

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:

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Name	Title	Rate	Hours	
Everett G. Barry, Jr.	Partner	\$ 295	.4	\$118.00
John H. Stephens	Of Counsel	\$295	2.4	\$708.00
Patrick L. Prindle	Sr. Associate	\$295	1.5	\$442.50
Kelly A. Tran	Associate	\$295	3.6	\$1,062.00
TOTAL ACTIVITY D			7.9	\$2,330.50

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	3.2	\$944.00
John H. Stephens	Of Counsel	\$295	2.8	\$826.00
Patrick L. Prindle	Sr. Associate	\$295	.4	\$118.00
Toby Kovalivker	Associate	\$295	2.5	\$737.50
Gayle R. Curis	Paralegal	\$ 100	.4	\$40.00
TOTAL ACTIVITY E			9.3	\$2,665.50

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

HEBCO-100 General Copeland Receivership
HEBCO-130 Tri Tool, Inc. v Copeland, et al.

HEBCO-131 Shelton
 HEBCO-133 German American Capital Corp. v. Copeland, et al.
 HEBCO-135 CFI 1, 2, 3 - Notes Receivable
 HEBCO-140 SoCal Del, LLC
 HEBCO-141 Stauffer's Landscape

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

Name		Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	5.1	\$1,504.50
John H. Stephens	Of Counsel	\$295	6.4	\$1,888.00
Patrick L. Prindle	Sr. Associate	\$295	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295	33.7	\$9,941.50
Laura A. Brayton	Paralegal	\$100	.2	\$20.00
Zoe G. Villaroman	Paralegal	\$100	4.0	\$400.00
TOTAL ACTIVITY F			52.4	\$14,639.00

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	KAT	GRC/LAB/ZGV		
HEBCO -100								
Jan. '13	39.2	21.2	4.0	1.5		3.3	69.2	19,770.50
Feb. '13	27.7	38.2	4.8	17.1	8.7	1.5	98.0	28,617.50
Mar. '13	21.5	23.9	4.0	5.7		.1	55.2	16,264.50
							222.4	64,652.50
HEBCO -130								
Jan. '13		1.4	1.3	4.9		4.0	11.6	2,642.00
Feb. '13								

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Matter No.	PROFESSIONAL						Total	Fees
	EGB	JHS	PLP	TSK	KAT	GRC/ LAB/ ZGV		
Mar. '13								
							11.6	2,642.00
HEBCO -131								
Jan. '13		.6		.4			1.0	295.00
Feb. '13								
Mar. '13								
							1.0	295.00
HEBCO -133								
Jan. '13		2.4					2.4	708.00
Feb. '13		.5	1.1				1.6	472.00
Mar. '13		.8					.8	236.00
							4.8	1,416.00
HEBCO -135								
Jan. '13	1.9			6.7			8.6	2,537.00
Feb. '13	1.7			10.0			11.7	3,451.50
Mar. '13	1.2			3.4			4.6	1,357.00
							24.9	7,345.50
HEBCO -140								
Jan. '13	1.3			4.1		.2	5.6	1,613.00
Feb. '13				1.0			1.0	295.00
Mar. '13	.8			2.7			3.5	1,032.50
							10.1	2,940.50
HEBCO -141								
Jan. '13				1.4			1.4	413.00
Feb. '13	.6			1.3			1.9	560.50
Mar. '13								
	95.9	89.0	15.2	60.2	8.7	9.1	278.1	
								80,265.00

Professionals:

EGB ... Everett G. Barry, Jr.

JHS ... John H. Stephens

PLP ... Patrick L. Prindle
KAT ... Kelly A. Tran
LAB ... Laura A. Brayton*

TSK ... Toby S. Kovalivker
GRC ... Gayle R. Curtis*
ZGV ... Zoe G. Villaroman*

*Legal Assistants

3. Costs

Mulvaney Barry requests that the Court approve \$7,236.05 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
Telephone Conference Calls	\$21.90
Search Expense	\$105.02
Document Production Charges (@ .14 plus tax = .15 per page)	\$2,996.80
U.S. Postage	\$1,683.58
Fed Ex / Calif. Overnight / OnTrac	\$60.46
Transportation	\$212.90
Pacer	\$44.50
Photocopies (8,202 @ .15)	\$1,230.30
Transcripts	\$69.84
Calif. Superior Court Filing Fee	\$435.00
Service of Process	\$375.75
Total:	\$7,236.05

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 Fifth 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) Negotiating and documenting Settlement Agreements with respect to the CP-2/CP-5/CP-7/CP-16/ and CP-17 Limited Partnerships; 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 warrant 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 41, 36, and 35 years, respectively. Ms. Kovalivker has been practicing law for approximately 9 years. The Mulvaney Barry

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

7 **IV.**

8 **CONCLUSION**

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

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

19 1. Applicant has incurred \$80,265.00 in fees and \$7,236.05 in
20 costs during the Application period. As in its previous fee applications,
21 Applicant requests approval of payment of 75% of the fees on an interim
22 basis in the amount of \$60,198.75 plus \$7,236.05 in costs, for a total of
23 \$67,434.80 from available unrestricted Receivership funds. This interim
24 award would result in the Court retaining jurisdiction over payment of the
25 balance of Applicant's fees of 25% for further order of the Court. Given
26 the discounted rates previously approved by the Court and the value of the
27 services rendered, Applicant believes that this interim payment of 75% of
28 Applicant's fees is warranted and appropriate; and

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

DATED: April 30, 2013

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

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.125.360736.1

1 Everett G. Barry, Jr. (SBN 053119)
2 Patrick L. Prindle (SBN 87516)
3 John H. Stephens (SBN 82971)
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 Thomas C. Hebrank,
10 Permanent Receiver

11 UNITED STATES DISTRICT COURT

12 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

13 SECURITIES AND EXCHANGE
14 COMMISSION,

15 Plaintiff,

16 v.

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

24 Defendants.

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

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

DATE: June 3, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Honorable Manuel L. Real

25 Mulvaney Barry Beatty Linn & Mayers LLP (hereafter, "Mulvaney
26 Barry"), general counsel for Thomas C. Hebrank ("Receiver"), the Court-
27 appointed Permanent Receiver for Copeland Wealth Management, A
28 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 Fifth Interim Application for approval and payment of fees and
reimbursement of expenses.

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 First Quarter of 2013, from January 1, 2013, through March 31, 2013, Mulvaney Barry addressed several pressing legal issues, including completion of the transfer of CP-9's real property in Kentucky to the lender; negotiation of terms for the possible transfer of the CP-8 real property in New York to the lender; investigation of possible title defects in CP-15's Rancho Mirage property that previously had been abandoned with court approval; negotiation of terms for the possible sale for the CP-16 real property in Ohio, and subsequent terms for transfer of the property to the existing limited partners; preparation of a motion for an order allowing distribution of CP-18's funds following sale of its North Carolina property; continuing negotiations with Attorney Frank Quinlan with respect to the disposition of the Receiver's interest in the real properties relating to the CP-2/CP-5/CP-7/CP-16/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, and summarized below. Mulvaney Barry also addressed legal issues, and responded appropriately, with respect to matters in litigation. That work is also generally described below, and described in detail in invoices included in Exhibit A, each identified by a specific matter number.

HEBCO-100 General Copeland Receivership

- Mulvaney Barry continued to review and analyze documents related to the various Receivership Entities and to coordinate the production of documents to counsel for entities that have acquired title to properties previously held by Receivership Entities, and counsel for limited partners in several entities included in the Receivership Estate.
- Mulvaney Barry attempted to negotiate with the lender terms for distribution to the Receiver of \$597,000 of funds held in escrow following the sale of CP-18's North Carolina property, and the return of \$106,000 held by the lender. When efforts to meet and confer were unsuccessful, Mulvaney Barry brought a motion, which was denied as premature so that the dispute could first be handled through the claims process. The sale of this property brought approximately \$2,400,000 into the Receivership Estate.
- Mulvaney Barry negotiated terms for transfer of real property held by CP-8 in New York to the lender and analyzed the related loan documents. The firm also evaluated existing litigation in New York concerning the property and the pending foreclosure. This included communications with counsel for a limited partner that guarantied the

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

loan. Currently, Mulvaney Barry is preparing revisions to the lender's motion to transfer the property.

- Mulvaney Barry received, reviewed, and responded to concerns related to Receiver's Report #5.
- Mulvaney Barry evaluated the consequences of a defective legal description in a loan for real property in Rancho Mirage previously owned by CP-15, which was abandoned to the lender. This transfer brought approximately \$40,000 into the Receivership Estate and preserved rights against a tenant in default and its personal guarantors, which rights are being pursued.
- Mulvaney Barry coordinated the final transfer to the lender of CP-9's property in Lexington, Kentucky, following the Court's order allowing the transfer to proceed. A state court receiver was appointed in Kentucky and final business transactions were completed.
- Mulvaney Barry communicated with counsel for CP-10 and its lender, regarding settlement of the dispute concerning liability for loan payments and entitlement to certain revenue held by the Permanent Receiver. Numerous discussions were also had with Lisa Torres, counsel for Mr. and Mrs. Kohut, a limited partner in several of the Receivership Entities.
- Mulvaney Barry successfully negotiated and filed a motion to approve five separate Settlement Agreements entered into between the Receiver and certain limited partnerships and limited partners including Copeland Properties Two, LP, Copeland Properties Five, LP, Copeland Properties Seven, LP, Copeland Properties 16, LP, and Copeland Properties 17, LP.

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SEVENTEENTH FLOOR
401 WEST A STREET
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- 1 • Mulvaney Barry engaged in extensive communication with counsel
2 for various partners of CP-16 concerning sale of property located in
3 Ohio.
- 4 • Mulvaney Barry prepared and served a Subpoena relative to the
5 production and copying of payroll records maintained by Copeland
6 Accountancy. Upon receipt, the copied records were forwarded to
7 the Permanent Receiver for analysis to ascertain if assets belonging
8 to any of the Receivership Entities were improperly conveyed.
- 9 • Mulvaney Barry assisted with preparation and filing the Permanent
10 Receiver's Fifth Interim Fee Application, and coordinated the
11 Application with the Securities and Exchange Commission.
- 12 • Mulvaney Barry prepared and filed its Fourth Interim Fee Application
13 and coordinated the Application with the Securities And Exchange
14 Commission.
- 15 • Mulvaney Barry responded to numerous inquiries from potential
16 claimants, limited partners, and/or their counsel relative to the status
17 of the claims procedure, including issues regarding guaranties of
18 certain partnership real property loans by limited partners.
- 19 • Mulvaney Barry coordinated preparation and filing of Orders related
20 to the various motions heard on March 18, 2013.
- 21 • Mulvaney Barry responded to inquiries from several prospective
22 Claimants regarding the procedure for submitting Claims under the
23 Order Establishing Claims Bar Date and setting the claims
24 procedure, and assisted the Permanent Receiver with respect to
25 analyzing claims submitted pursuant to the Court approved claims
26 procedure.

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

28 Mulvaney Barry communicated with opposing counsel concerning

1 production of documents and efforts to continue trial. Additionally,
 2 Mulvaney Barry monitored proceedings in the California Superior Court.
 3 Mulvaney Barry met with and coordinated opposing counsel's review of
 4 limited partnership files.

5 **HEBCO-131 Shelton v. Copeland, et al.**

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

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

10 Mulvaney Barry communicated with counsel in the pending
 11 California Superior Court action, and reviewed pleadings relative to a
 12 Motion For Summary Judgment filed by German American Capital Corp.
 13 Additionally, the firm communicated with counsel for Rancho Mirage
 14 Surgery Center concerning its guaranty of the German American Capital
 15 Corp. loan. Finally, Mulvaney Barry received and analyzed a proposal
 16 from Rancho Mirage Surgery Center concerning settlement of its claims
 17 against CP-12.

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

19 Mulvaney Barry corresponded and negotiated with counsel for
 20 account receivable debtors Advance Desert Sleep Center ("ADSC"), and
 21 the two guarantors of the lease to ADSC, regarding the obligation due and
 22 owing to Copeland Properties 15, LP. Mulvaney Barry reviewed and
 23 analyzed a settlement proposal submitted by ADSC and the two
 24 guarantors. Additionally, Mulvaney Barry analyzed the effect of a
 25 bankruptcy filing by account receivable debtor John Nizzia on the status of
 26 a potential settlement of his obligation to Copeland Fixed Income Two, LP.
 27 Mulvaney Barry analyzed the propriety of proceeding with non-judicial
 28 foreclosure proceedings against the real property owned by account

1 receivable debtors Scott and Gina Spraggins, and ultimately coordinated
 2 the commencement of those proceedings. Mulvaney Barry corresponded
 3 with counsel for the Spraggins and analyzed a proposed settlement of the
 4 underlying obligation. Mulvaney Barry continued to follow up with respect
 5 to demand letters sent to account receivable debtors and communicated
 6 and negotiated with the debtors and their counsel.

7 **HEBCO-140 SoCal Del, LLC**

8 Mulvaney Barry prepared, filed and began prosecution of a lawsuit
 9 against account receivable debtors SoCal Del, LLC, and guarantors
 10 Jeffrey Hansberger, Michael Hansberger and Leroy Hansberger for
 11 collection of an obligation due and owing to Copeland Fixed Income Two,
 12 LP. Mulvaney Barry negotiated and corresponded with counsel for the
 13 Defendants regarding a potential settlement of the litigation and analyzed
 14 the settlement offer proposed.

15 **HEBCO-141 Stauffers Landscape, Inc.**

16 Mulvaney Barry began preparing a lawsuit against Stauffers
 17 Landscape, Inc. for collection of an obligation due and owing to Copeland
 18 Fixed Income Two, LP. Mulvaney Barry corresponded with Charles P.
 19 Copeland regarding documentation evidencing the obligation.

20 For services provided in the case from January 1, 2013, through
 21 March 31, 2013, Mulvaney Barry has incurred the amount of \$80,265.00 in
 22 fees, and the amount of \$7,236.05 in expenses. The firm worked a total of
 23 269.0 hours at the Court-Approved attorney hourly rate of \$295, and 9.1
 24 hours at the Legal Assistant hourly rate of \$100. Detailed descriptions of
 25 all services provided by Mulvaney Barry appear in the invoices attached
 26 hereto as Exhibit A. Considering the nature and time constraints attendant
 27 to the services provided, the complexity of legal issues addressed, and the
 28 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 Fifth Interim Application, time was recorded with respect to the following matters:

HEBCO-100	General Copeland Receivership
HEBCO-130	Tri Tool, Inc. v Copeland, et al.
HEBCO-131	Shelton v. Copeland, et al.
HEBCO-133	German American Capital Corp. v. Copeland, et al.
HEBCO-135	CFI, LP's 1, 2, and 3 Notes Receivable
HEBCO-140	SoCal Del, LLC
HEBCO-141	Stauffer's Landscape

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 Fifth 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 distribution of assets belonging to Receivership Entities; (e) thorough analysis of the potential claims against the Receivership Estate; and (f) assisting the Receiver with the preparation and filing of the 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	10.1	\$2,979.50
John H. Stephens	Of Counsel	\$295.00	11.1	\$3,274.50
Patrick L. Prindle	Senior Associate	\$295.00	3.6	\$1,062.00
Toby S. Kovalivker	Associate	\$295.00	.4	\$118.00
Kelly A. Tran	Associate	\$295.00	1.4	\$413.00
Gayle R. Curtis	Paralegal	\$100.00	3.0	\$300.00
TOTAL ACTIVITY A			29.6	\$ 8,147.00

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	70.0	\$20,650.00
John H. Stephens	Of Counsel	\$295.00	63.7	\$18,791.50
Patrick L. Prindle	Sr. Associate	\$295.00	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295.00	23.6	\$6,962.00
Kelly A. Tran	Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	.2	\$20.00
TOTAL ACTIVITY B			164.2	\$48,400.00

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 Fifth Interim Application [Dkt. Number 182-2]. This category includes all time expended relative to reporting to the Court, as well as responding to questions by various parties to those reports.

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

Name	Title	Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295.00	7.1	\$2,094.50
John H. Stephens	Of Counsel	\$295.00	2.6	\$767.00
Patrick L. Prindle	Sr. Associate	\$295.00	3.7	\$1,091.50
Gayle R. Curtis	Paralegal	\$100.00	1.3	\$130.00
TOTAL ACTIVITY C			14.7	\$4,083.00

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	.4	\$118.00
John H. Stephens	Of Counsel	\$295	2.4	\$708.00
Patrick L. Prindle	Sr. Associate	\$295	1.5	\$442.50
Kelly A. Tran	Associate	\$295	3.6	\$1,062.00
TOTAL ACTIVITY D			7.9	\$2,330.50

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	3.2	\$944.00
John H. Stephens	Of Counsel	\$295	2.8	\$826.00
Patrick L. Prindle	Sr. Associate	\$295	.4	\$118.00
Toby Kovalivker	Associate	\$295	2.5	\$737.50
Gayle R. Curis	Paralegal	\$ 100	.4	\$40.00
TOTAL ACTIVITY E			9.3	\$2,665.50

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

HEBCO-100 General Copeland Receivership
HEBCO-130 Tri Tool, Inc. v Copeland, et al.

HEBCO-131 Shelton
 HEBCO-133 German American Capital Corp. v. Copeland, et al.
 HEBCO-135 CFI 1, 2, 3 - Notes Receivable
 HEBCO-140 SoCal Del, LLC
 HEBCO-141 Stauffer's Landscape

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

Name		Rate	Hours	Fees
Everett G. Barry, Jr.	Partner	\$295	5.1	\$1,504.50
John H. Stephens	Of Counsel	\$295	6.4	\$1,888.00
Patrick L. Prindle	Sr. Associate	\$295	3.0	\$885.00
Toby S. Kovalivker	Associate	\$295	33.7	\$9,941.50
Laura A. Brayton	Paralegal	\$100	.2	\$20.00
Zoe G. Villaroman	Paralegal	\$100	4.0	\$400.00
TOTAL ACTIVITY F			52.4	\$14,639.00

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	KAT	GRC/ LAB/ ZGV		
HEBCO -100								
Jan. '13	39.2	21.2	4.0	1.5		3.3	69.2	19,770.50
Feb. '13	27.7	38.2	4.8	17.1	8.7	1.5	98.0	28,617.50
Mar. '13	21.5	23.9	4.0	5.7		.1	55.2	16,264.50
							222.4	64,652.50
HEBCO -130								
Jan. '13		1.4	1.3	4.9		4.0	11.6	2,642.00
Feb. '13								

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TELEPHONE 619 238-1010

FACSIMILE 619 238-1981

Matter No.	PROFESSIONAL						Total	Fees
	EGB	JHS	PLP	TSK	KAT	GRC/ LAB/ ZGV		
Mar. '13								
							11.6	2,642.00
HEBCO -131								
Jan. '13		.6		.4			1.0	295.00
Feb. '13								
Mar. '13								
							1.0	295.00
HEBCO -133								
Jan. '13		2.4					2.4	708.00
Feb. '13		.5	1.1				1.6	472.00
Mar. '13		.8					.8	236.00
							4.8	1,416.00
HEBCO -135								
Jan. '13	1.9			6.7			8.6	2,537.00
Feb. '13	1.7			10.0			11.7	3,451.50
Mar. '13	1.2			3.4			4.6	1,357.00
							24.9	7,345.50
HEBCO -140								
Jan. '13	1.3			4.1		.2	5.6	1,613.00
Feb. '13				1.0			1.0	295.00
Mar. '13	.8			2.7			3.5	1,032.50
							10.1	2,940.50
HEBCO -141								
Jan. '13				1.4			1.4	413.00
Feb. '13	.6			1.3			1.9	560.50
Mar. '13								
	95.9	89.0	15.2	60.2	8.7	9.1	278.1	
								80,265.00

Professionals:

EGB ... Everett G. Barry, Jr.

JHS ... John H. Stephens

PLP ... Patrick L. Prindle
KAT ... Kelly A. Tran
LAB ... Laura A. Brayton*

TSK ... Toby S. Kovalivker
GRC ... Gayle R. Curtis*
ZGV ... Zoe G. Villaroman*

*Legal Assistants

3. Costs

Mulvaney Barry requests that the Court approve \$7,236.05 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
Telephone Conference Calls	\$21.90
Search Expense	\$105.02
Document Production Charges (@ .14 plus tax = .15 per page)	\$2,996.80
U.S. Postage	\$1,683.58
Fed Ex / Calif. Overnight / OnTrac	\$60.46
Transportation	\$212.90
Pacer	\$44.50
Photocopies (8,202 @ .15)	\$1,230.30
Transcripts	\$69.84
Calif. Superior Court Filing Fee	\$435.00
Service of Process	\$375.75
Total:	\$7,236.05

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

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 Fifth 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) Negotiating and documenting Settlement Agreements with respect to the CP-2/CP-5/CP-7/CP-16/ and CP-17 Limited Partnerships; 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 warrant 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 41, 36, and 35 years, respectively. Ms. Kovalivker has been practicing law for approximately 9 years. The Mulvaney Barry

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

7 **IV.**

8 **CONCLUSION**

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

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

19 1. Applicant has incurred \$80,265.00 in fees and \$7,236.05 in
20 costs during the Application period. As in its previous fee applications,
21 Applicant requests approval of payment of 75% of the fees on an interim
22 basis in the amount of \$60,198.75 plus \$7,236.05 in costs, for a total of
23 \$67,434.80 from available unrestricted Receivership funds. This interim
24 award would result in the Court retaining jurisdiction over payment of the
25 balance of Applicant's fees of 25% for further order of the Court. Given
26 the discounted rates previously approved by the Court and the value of the
27 services rendered, Applicant believes that this interim payment of 75% of
28 Applicant's fees is warranted and appropriate; and

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

DATED: April 30, 2013

MULVANEY BARRY BEATTY LINN
& MAYERS LLP

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

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

HEBCO.125.360736.1

Exhibit A

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

INV: *****

OUR FILE NUMBER: HEBCO-100 RGE

RE: General & Copeland Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

ATTORNEYS FEES:	64652.50
COSTS ADVANCED:	7236.05
CURRENT CHARGES:	71888.55

401 West 10th
17th Floor
San Diego, CA 92101

T (619) 238-1010
F (619) 238-1981

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

mulvaneybarry.com

Thomas C. Hebrank

MARCH 31, 2013 PAGE 2

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

01/02/13	EGB	Emails with Receiver and Broker re offers on Ohio Property; review status with Receiver.	0.4	295.00	118.00	A
01/02/13	EGB	Emails with Receiver re Flagstar loan payment; review entered Order Approving CP-10 Settlement; email to Attorney Tooke.	0.8	295.00	236.00	B
01/02/13	PLP	Telephone call from Attorney representing Plaintiff in state court action against CP-6 re claims procedure and stay.	0.2	295.00	59.00	F
01/02/13	JHS	Review email exchange with Mr. Hebrank re continuing payments to CP10 lender.	0.2	295.00	59.00	A
01/03/13	JHS	Review email from Attorney Rodriguez re possible sale of CP16 Ohio property.	0.4	295.00	118.00	B
01/03/13	EGB	Ohio Property - Numerous emails with Broker re interest of CP-16 partners in selling Property; emails with Attorney Quinlan.	1.2	295.00	354.00	B
01/03/13	EGB	Telephone conference with Receiver; prepare for and telephone conference with Attorney Quinlan, Bill Steele, and Receiver re settlement, response to offer on Ohio Property.	1.0	295.00	295.00	B
01/04/13	EGB	Ohio Property - Emails with Attorney Quinlan and Receiver re Counter-Offer.	0.4	295.00	118.00	B
01/04/13	JHS	Analyze proposed Letter of Intent for CP16 Ohio property and counter proposal; review form Purchase Agreement re terms to include; prepare email to Receiver re revisions to counter-proposal; exchange email re Attorney	2.3	295.00	678.50	B

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

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FILE NUMBER: HEBCO-100

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Quinlan's hold on transaction; review email
from Mr. Hebrank re payment status and hold on
transaction.

01/04/13 JHS	Review order re Claims Bar Date and claim form.	0.2 295.00	59.00	E
01/04/13 JHS	Prepare email to V. Priel re Receiver's terms for transfer of CP8 New York property.	0.3 295.00	88.50	B
01/07/13 JHS	Review email from counsel for lender of CP8 New York property re terms for transfer of property; telephone call from counsel for lender re same; prepare email to Mr. Hebrank re status.	0.4 295.00	118.00	B
01/07/13 JHS	Review email from Attorney Quinlan re status of possible sale of CP16 Ohio property.	0.2 295.00	59.00	B
01/07/13 TSK	Analyze correspondence from Attorney Torres re alleged Guaranty by Kohut of the CP 10 loan from Flagstar Bank (.1); analyze Flagstar loan file to locate a Guaranty signed by the Kohuts (.3).	0.4 295.00	118.00	A
01/07/13 EGB	Emails with Attorney Quinlan re Ohio Property offer.	0.2 295.00	59.00	B
01/07/13 EGB	Email from Lisa Torres re purported Guaranties by Kohuts on CP-10; follow up on CP-10 Guaranties.	0.3 295.00	88.50	A
01/08/13 EGB	Emails with Receiver re demand for payment of rents on CP-10 Property by Flagstar.	0.2 295.00	59.00	B
01/09/13 PLP	Follow up with Mr. Hebrank re Order Setting Claims Bar Date.	0.2 295.00	59.00	E

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San Diego, CA 92101

■ (619) 238-1010
■ (619) 238-1981

**Mulvaney
Barry**

Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

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01/09/13	ESB	Email with settlement letter from Attorney Quinlan; initial review of settlement offer; email to Receiver.	0.5	295.00	147.50	B
01/09/13	JHS	Review letter from counsel for CP 16 investors re payments to receiver.	0.3	295.00	88.50	F
01/09/13	JHS	Telephone call from V. Priel re terms for abandonment of CP 8 New York property, cost of motion, documents needed to support motion and lender's possible payment of motion expenses.	0.4	295.00	118.00	B
01/10/13	PLP	Initiate review of file re work performed during Fourth Quarter 2012.	0.0	0.00	NO CHARGE	C
01/10/13	ESB	Emails with Receiver and attorneys for Flagstar re CP-10 settlement.	0.4	295.00	118.00	B
01/10/13	ESB	Prepare for meeting with Receiver re pending matters.	0.5	295.00	147.50	A
01/10/13	ESB	Email from Attorney Lisa Torres re alleged Kohut Guaranty of CP-10 Loan; email response to Attorney Torres; email reply from Attorney Torres.	0.8	295.00	236.00	A
01/11/13	ESB	Quinlan Settlement - Review and analyze proposed settlement amounts; emails with Attorney Quinlan re provisions of settlement; review and analyze response to settlement offer with Receiver.	1.3	295.00	383.50	B
01/11/13	ESB	Meeting with Receiver re pending matters including claims and claims review procedures, status of collection of Notes Receivable, distribution of CP-10 sale proceeds, and Copeland Accountancy documents.	1.0	295.00	295.00	A

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

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01/11/13	EGB	Emails with Attorney Quinlan; review Declaration of CP-2/17 Accountant re amount of debt owed by Receivership Entities; email to Receiver re amounts.	0.8	295.00	236.00	B
01/11/13	EGB	Analyze Quinlan settlement amounts for CP2/17, CP-5, CP-7, and CP-16.	0.8	295.00	236.00	B
01/11/13	PLP	Follow up re documents supporting settlement with CP-2, CP-5, CP-7, CP-16, and CP- 17.	0.4	295.00	118.00	B
01/11/13	JHS	Conference with Mr. Hebrank re timing for motion for distribution of escrow account for default interest on CP18 sale.	0.2	295.00	59.00	B
01/11/13	JHS	Conference with T. Hebrank re procedure for transferring CP 8 New York property and expenses.	0.2	295.00	59.00	B
01/14/13	JHS	Review email re cash available in LPs of F. Quinlan's clients.	0.3	295.00	88.50	B
01/14/13	JHS	Review re transfer of CP 10 documents and information.	0.2	295.00	59.00	B
01/14/13	PLP	Further review Fourth Quarter summary of work performed on various Copeland matters.	0.0	0.00	NO CHARGE	C
01/14/13	EGB	Numerous emails with Attorney Quinlan re settlement (1.2); review and analyze settlement amounts (1.9); review with Receiver (1.5).	2.6	295.00	767.00	B
01/15/13	EGB	Quinlan Settlement - Telephone conference with Receiver re settlement provisions; draft proposed email to Attorney Quinlan; analyze settlement amounts; emails with Attorney Quinlan.	1.1	295.00	324.50	B

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01/15/13	JHS	Review letter from counsel for lender re notice of default on CP 10 Michigan property loan; review email re new General Partner's request for CP 10 documents.	0.4	295.00	118.00	A
01/16/13	EGH	Analyze turnover of documents and bank account transfers re CP-10 Settlement; emails with Receiver re same.	0.7	295.00	206.50	B
01/16/13	EGH	CP-10 Settlement - Numerous emails from/with Attorney Tooke re distribution of funds.	0.8	295.00	236.00	B
01/16/13	EGH	Meeting with Receiver re Quinlan Settlement; finalize settlement response; emails with Attorney Quinlan re same.	1.2	295.00	354.00	B
01/16/13	EGH	Assist re finalizing service of Claims Bar Date Order; analyze dates (.9); review and revise cover letter from Receiver; review claims issues with Receiver (.7).	1.6	295.00	472.00	E
01/16/13	JHS	Telephone call to Attorney Tooke re process for transferring files and electronic data to new CP10 general partners; conference with Mr. Hebrank re same; review email from Attorney Tooke re \$100K payment to CP10 investors; email with Mr. Hebrank re same; telephone call to Attorney Tooke re same.	1.3	295.00	383.50	B
01/16/13	JHS	Coordinate service of Claims Bar Date Order; exchange email with Mr. Hebrank re same and additional potential claimants.	0.4	295.00	118.00	E
01/16/13	TSK	Analyze Order re Claims Bar Date and Procedure for Submitting Claims (.3); telephone conference with Receiver re same (.1); analyze correspondence from Receiver to be sent to claimants along with Order (.2).	0.6	295.00	177.00	E

17th Floor
San Diego, CA 92101

☐ (619) 238-1010

☐ (619) 238-1981

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

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01/17/13	EGB	Emails with Attorney Quinlan and Receiver re acceptance of settlement.	0.3	295.00	88.50	B
01/17/13	JHS	Telephone call from counsel for CP 10 investors re procedure for disbursement of \$100K in settlement and claims procedure.	0.3	295.00	88.50	B
01/18/13	JHS	Analyze additions to notice list for claims documents and ECF duplications.	0.3	295.00	88.50	A
01/18/13	JHS	Telephone call from Attorney Linskey re new agent for service of process for CP9 Kentucky property and complaint served.	0.2	295.00	59.00	F
01/18/13	JHS	Review email from counsel for CP10 investors re procedure for distribution; exchange email with T. Hebrank re same.	0.4	295.00	118.00	E
01/18/13	GRC	Research Certificate of Service recipients; emails with Gaw, Van Male law firm.	0.3	100.00	30.00	A
01/21/13	GRC	Email from Receiver with additional addressees for service of Proof of Claim pleadings; prepare Supplemental Service List; prepare Supplemental Certificate of Service and file with Court.	3.0	100.00	300.00	A
01/21/13	JHS	Review email from counsel for CP 10 investors re distribution from settlement; prepare response re same; exchange email with counsel for CP 10 investors re same.	0.7	295.00	206.50	E
01/21/13	EGB	Email from Receiver with additional claimants.	0.5	295.00	147.50	A
01/21/13	EGB	Research re additional potential claims and recoveries.	0.9	295.00	265.50	B

401 West Street
17th Floor
San Diego, CA 92101

(619) 238-1010
(619) 238-1981

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

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01/21/13	EGB	CP-10 Settlement - Emails re Settlement Fund allocation.	0.2	295.00	59.00	B
01/21/13	EGB	Work on revised CP-2 Settlement Agreement per agreement on settlement; email with comments to Receiver.	2.2	295.00	649.00	B
01/21/13	TSK	Analyze Partnership Agreements for CP 2, 5, 7 and 16 re majority consent required to transfer property of the partnership (.5).	0.5	295.00	147.50	B
01/22/13	EGB	Email from and telephone conference with Receiver re potential claims for payments to certain investors.	0.8	295.00	236.00	A
01/22/13	EGB	Telephone conference with Receiver re response to comments on draft CP-2 Settlement Agreement; revise Agreement.	0.8	295.00	236.00	B
01/22/13	EGB	Preparation of draft CP-17 Settlement Agreement	1.7	295.00	501.50	B
01/22/13	EGB	Email to Attorney Quinlan re status of Settlement Agreements.	0.2	295.00	59.00	B
01/22/13	JHS	CP 18 - Prepare letter to counsel for Lender re dispute over default interest and "third party expenses;" review Lender's purported agreement re same.	0.6	295.00	177.00	B
01/22/13	JHS	Prepare email to counsel for lender on CP 8 New York property re cost for motion to abandon or to transfer.	0.2	295.00	59.00	B
01/23/13	JHS	Conference with T. Hebrank and Attorney Barry re anticipated motions and hearing dates for transfers to Quinlan client investors and for fee motions; review Court calendar re same; prepare email to T. Hebrank and Attorney Barry	0.8	295.00	236.00	A

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

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re same.

01/23/13 JHS	Conference with Mr. Hebrank and Attorney Barry re status of claim from lender on CP 18 North Carolina property and need for a motion on claim and default interest; exchange emails with Mr. Hebrank re same.	0.4	295.00	118.00	B
01/23/13 PLP	Follow up re tender of claim to Copeland insurer; follow up re subpoena of payroll records from Copeland Accountancy.	0.3	295.00	88.50	A
01/23/13 EGB	Revise draft CP-2 and CP-17 Settlement Agreements; email to Receiver.	0.7	295.00	206.50	B
01/23/13 EGB	Review draft Receiver's Forensic Report #2; review with Receiver.	0.8	295.00	236.00	C
01/23/13 EGB	Meeting with and telephone conference with Receiver re CP-2 and CP-17 settlements.	0.7	295.00	206.50	B
01/24/13 EGB	Quinlan Settlement - Finalize CP-2 and CP-17 Agreements; emails with Attorney Quinlan re same.	0.5	295.00	147.50	B
01/24/13 JHS	Telephone call from counsel for lender on CP 8 New York property re alternatives for transfer of property; review email from lender's counsel re loan documents.	0.4	295.00	118.00	B
01/24/13 JHS	Telephone call from counsel for investors in CP 10 Michigan property re documents to be transferred and funds on deposit; review email from CP 10 investors re same.	0.4	295.00	118.00	B
01/24/13 PLP	Prepare Subpoena re Copeland Accountancy payroll records.	0.4	295.00	118.00	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

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01/25/13 PLP	Follow-up re Subpoena of records from Copeland Accountancy.	0.5 295.00	147.50 A
01/25/13 SGB	Emails with Attorney Quinlan re Settlement Agreements; email to Receiver.	0.4 295.00	118.00 B
01/25/13 EGB	CP-10 Settlement - Several emails from Attorney Tooke re cash on hand, books, and records; emails and telephone conference with Receiver re cash activity sheet for 2013 and QuickBooks Zip; email to Attorney Tooke.	1.1 295.00	324.50 B
01/25/13 SGB	Review revised Receiver's Forensic Report #2; analyze new Notes Receivable and Notes Payable sections; emails with Receiver re approval.	0.8 295.00	236.00 C
01/25/13 JHS	Exchange emails with T. Hebrank re transfer of QuickBooks to CP 10 investor's counsel and additional documents to be produced; telephone call from CP 10 investor's counsel re financial records to be provided; review email from CP 10 investor's counsel re same.	1.0 295.00	295.00 A
01/25/13 JHS	Review email from Lender's counsel for CP 18 property re outstanding disputes.	0.2 295.00	59.00 B
01/28/13 JHS	Review email from T. Hebrank re procedure for turning over funds and paying bills on CP 9 Kentucky property pending transfer to state receiver; review motion and order approving transfer; exchange email with T. Hebrank re same; review email exchange with Kentucky receiver re same and HVAC problems.	1.2 295.00	354.00 A

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

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01/28/13	JHS	Review email from counsel for CP 10 investors re transfer of files; telephone call to T. Hebrank re same; prepare email to counsel for CP 10 investors re same and procedure.	0.8	295.00	236.00	A
01/28/13	RGB	Email from Receiver with tax delinquency letter from EDD.	0.2	295.00	59.00	A
01/28/13	RGB	CP-9 - Emails re turnover of property.	0.1	295.00	29.50	B
01/28/13	RGB	CP-5/CP-7/CP-16 Settlements - Email from Attorney Quinlan with background information; review same.	0.5	295.00	147.50	B
01/28/13	RGB	Emails with Attorney Quinlan re K-1 for Ziilch Trusts.	0.1	295.00	29.50	A
01/29/13	PLP	Preparation re Fourth Interim Fee Application.	0.0	0.00	NO CHARGE	F
01/29/13	JHS	Exchange email with Mr. Hebrank re closing statement for CP 18 sale; prepare motion for distribution of funds in escrow and for return of funds by lender.	1.5	295.00	442.50	B
01/29/13	RGB	CP-5 - Preparation of draft Settlement Agreement; emails with Receiver and Lisa Ryan re lender and payments.	1.6	295.00	472.00	B
01/29/13	RGB	CP-7 - Preparation of draft Settlement Agreement; emails with Receiver and Lisa Ryan re lender and payments.	1.7	295.00	501.50	B
01/29/13	RGB	CP-16 - Preparation of draft Settlement Agreement; emails with Receiver and Lisa Ryan re lender and payments.	1.4	295.00	413.00	B

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Barry**
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Linn & Mayers LLP
Attorneys At Law

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01/30/13	JHS	Telephone call from Dr. Eure re interest in CP 7 property, prior ownership of property and other Copeland investments.	0.5	295.00	147.50	B
01/30/13	JHS	Continue preparation of motion for order directing distribution of CP 18 escrow funds; review prior order authorizing sale; review escrow agreement and Lender's agreement; review research on waiver of default interest.	2.0	295.00	590.00	B
01/30/13	EGB	CP-5 - Revise draft Settlement Agreement; email cover letter to Receiver.	0.5	295.00	147.50	B
01/30/13	EGB	CP-7 - Revise draft Settlement Agreement; email cover letter to Receiver.	0.5	295.00	147.50	B
01/30/13	EGB	CP-10 - Revise draft Settlement Agreement; email cover letter to Receiver.	0.5	295.00	147.50	B
01/30/13	PLP	Further review of documents and preparation of Interim Fee Application; prepare emails to Mr. Hebrank re same.	0.0	0.00	NO CHARGE	C
01/31/13	PLP	Receive and review Receiver's Fifth Interim Fee Application.	2.0	295.00	590.00	C
01/31/13	JHS	Continue preparation of motion directing distribution of escrow funds and return of funds by Lender; review prior motion for order approving sale of CP 18 property.	1.6	295.00	472.00	B
01/31/13	EGB	Finalize draft CP-5, CP-7, CP-16 Settlement Agreements and send to Receiver.	0.9	295.00	265.50	B
02/01/13	EGB	Emails with Receiver re Quinlan Settlement Agreements; emails with Attorney Quinlan re same.	0.7	295.00	206.50	B

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

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02/01/13	EGB	Emails and telephone call to Receiver re Receiver's Fee Application.	0.5	295.00	147.50	A
02/01/13	PLP	Further preparation and revision re Fourth Interim Fee Application.	0.0	0.00	NO CHARGE	C
02/01/13	JHS	Telephone call from Dr. Eure re income reported by Copeland to IRS but not received.	0.2	295.00	59.00	A
02/01/13	JHS	Continue preparation of Motion for Distribution from escrow and return of funds by Lender (1.9); review prior order authorizing sale of CP18 North Carolina property (1.2); review Lender's opposition to sale procedure (1.2).	2.3	295.00	678.50	B
02/01/13	JHS	Exchange emails with counsel for CP10 Investors re transfer of books and records.	0.2	295.00	59.00	A
02/04/13	JHS	Review email from CP10's investor's counsel re transfer of files.	0.1	295.00	29.50	A
02/04/13	JHS	Review email from Attorney Barry re settlement agreements for CP 2, 5, 7, 16 and 17; review investors involved.	0.2	295.00	59.00	B
02/04/13	EGB	Quinlan Settlements - Emails with Receiver; review final changes with Receiver.	0.8	295.00	236.00	B
02/04/13	EGB	Final revisions to CP-2, CP-5, CP-7, CP-16, and CP-17 Settlement Agreements; email to Attorney Quinlan with cover letter.	1.7	295.00	501.50	B
02/04/13	EGB	Review several emails from Suzane Bricker re Proof of Claim filing process; review with Receiver.	0.5	295.00	147.50	F

#4757
**Mulvaney
 Barry**
 Mulvaney Barry Beatty
 Linn & Mayers LLP
 Attorneys At Law

Federal ID. #33-0874153
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02/04/13	ELP	Review and revise Fourth Interim Fee Application.	0.0	0.00	NO CHARGE	C
02/05/13	EGS	Quinlan Settlements - Work on Settlement Agreements; emails with Attorney Quinlan re same.	1.4	295.00	413.00	B
02/05/13	JHS	Telephone call from counsel for CP18 lender re possible motion to transfer property and remaining questions.	0.2	295.00	59.00	B
02/05/13	JHS	Telephone call from Mr. Hebrank re inquiry by Dr. Eura about investment balances and former property ownership.	0.2	295.00	59.00	A
02/05/13	JHS	Continue preparation of Motion for Distribution of funds in CP18 escrow account and recovery of funds from CP18 Lender F(1.7); review order authorizing sale (.2); Review CP18 Lender's agreements and correspondence with CP18 Lender's counsel re sale and agreements (.8).	2.7	295.00	796.50	B
02/06/13	JHS	Exchange email with Title Officer re Lender's interference with CP18 sale (.3); telephone call to Title Officer re same (.4); continue preparation of Motion for Distribution of escrow funds (1.9).	2.6	295.00	767.00	B
02/06/13	JHS	Review Receiver's Forensic Report No. 2 and exhibits.	0.4	295.00	118.00	C
02/06/13	JHS	Exchange email with Mr. Hebrank re additional documents to be produced to counsel for CP18 investors; review additional documents.	0.5	295.00	147.50	A

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

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02/06/13	SGB	CP-10 Settlement - Email from attorney for Flagstar re amount of held funds; emails with Receiver and Attorney Leib re held funds.	0.6 295.00	177.00	B
02/06/13	SGB	Final review of and telephone conference with Receiver re Receiver's Forensic Report #2; arrange for filing.	0.9 295.00	265.50	C
02/06/13	SGB	Quinlan Settlements - Email from Receiver with updated cash on hand; revise \$ Settlement Agreements; email to Attorney Quinlan.	1.1 295.00	324.50	B
02/06/13	SGB	Telephone conference with Receiver re Receiver's Fee Application; email to Sam Puathasnanon with Fee Applications for review.	0.8 295.00	236.00	C
02/06/13	PLP	Follow up and review re Receiver's Fifth Fee Application.	1.3 295.00	383.50	C
02/06/13	KAT	Research case law re lender's ability to charge default interest and Debtor's ability to modify default interest in a Chapter 11 plan re CP18; review CP18 bankruptcy case and pleadings filed in bankruptcy case.	1.4 295.00	413.00	A
02/06/13	GRC	Revise CP-2, CP-3, CP-7, CP-16, and CP-17 settlement agreements re cash on hand figures.	0.2 100.00	20.00	B
02/07/13	SGB	Emails with Sam Puathasnanon re conference call	0.3 295.00	88.50	A
02/07/13	SGB	Emails with Attorney Quinlan re attorney for Kohuts.	0.3 295.00	88.50	B
02/07/13	SGB	Emails with Attorney Quinlan re Settlement Agreements.	0.3 295.00	88.50	B

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

☐ (619) 238-1010
☐ (619) 238-1981

#74750
**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

mulvaneybarry.com

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02/07/13	JHS	Prepare Declaration of Title Officer in Support of Motion for Distribution of CP18 escrow funds (1.2); review email from Title re same (1.3); continue preparation of Motion re for distribution of funds of escrow funds and recovery of Lenders' funds (1.4); review email exchanges with Lender's counsel re same (1.4).	3.3	295.00	973.50	B
02/08/13	JHS	Prepare revisions to Title Officer's Declaration in Support of Motion directing distribution of funds (1.8); prepare email to Title Officer re same (1.2); prepare J. Stephens' Declaration in Support of Motion (1.5); prepare Motion for Order (1.9); Review bankruptcy history of CP18 and argument for motion (1.9) B	3.3	295.00	973.50	B
02/11/13	SOB	Email with Attorney Puathasnanon.	0.2	295.00	59.00	A
02/11/13	SOB	Analyze provisions for Quinlan settlement approval motion.	0.4	295.00	118.00	B
02/11/13	TAK	Analyze Settlement Agreements for CP2, CP5, CP7, CP16, and CP17 (1.5); commence preparation of Motion Approving Settlement Agreements (1.4).	0.7	295.00	206.50	B
02/11/13	KAT	Review and analyze Bank's pleadings in response to Receiver's Motion to Sell CP18 Property; review bankruptcy case history and Cash Collateral Motion; draft factual background and Memorandum of Points and Authorities in Support of Receiver's Motion for Order Directing Distribution of Funds.	1.9	295.00	560.50	B
02/11/13	JHS	Telephone call from counsel for Lender of CP8 New York property.	1.0	295.00	295.00	B

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02/11/13 JHS	Exchange emails with Mr. Bolles re revisions to declarations in support of Motion for Distribution of Funds (.5); prepare revisions (.5); prepare John H. Stephens Declaration in Support of Motion (.8); identify exhibits for Notice of Lodgment (.7).	2.5 295.00	737.50	B
02/11/13 JHS	Prepare email to counsel for CP10 investors re transfer of documents; conference with Attorney Kovalivker re same.	0.2 295.00	59.00	A
02/12/13 JHS	Prepare Notice of Lodgment (.2); identify exhibits re same (.4); prepare further revisions to Mr. Bolles' Declaration in Support of Motion for Distribution of Escrow Funds (.8); exchange emails with Mr. Bolles re same (.2); Research bankruptcy issues for Memorandum of Points & Authorities in Support of Motion for Distribution of Escrow Funds (.5); prepare revisions to memorandum of points & authorities re bankruptcy issues (.6).	2.7 295.00	796.50	B
02/12/13 JHS	Telephone call from counsel for CP10 investors re claims and document transfer.	0.2 295.00	59.00	A
02/12/13 KAT	Research case law re lender's right to default interest once default cured under the bankruptcy code; revise Points and Authorities re legal analysis; draft Request for Judicial Notice.	1.8 295.00	531.00	B
02/12/13 EGB	Quinlan Settlements - Numerous emails with Attorney Quinlan re responses from Partners to Settlement Agreements.	0.9 295.00	265.50	B
02/12/13 EGB	Emails from and to Attorney Lisa Torres re questions on behalf of Kohuts.	0.6 295.00	177.00	A

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02/13/13 JHS	Prepare revisions to draft of Memorandum of Points and Authorities in Support of Distribution of LPL's escrow funds (.9); prepare revisions to John H. Stephens' Declaration in support of motion (.9); prepare revisions to Request for Judicial Notice (.8).	2.6 295.00	767.00	B
02/13/13 EGB	CP-7 Settlement - Review and analyze emails from attorney for two limited partners (Steve Holden) re questions; analyze and revise CP-7 Settlement Agreement; email to Attorney Holden.	1.6 295.00	472.00	B
02/13/13 GRC	Telephone call from Tracy West from Attorney Edwards' office re PC-10 Proofs of Claim and QuickBooks information; emails to and from Tracy West; telephone conference with Tom Hebrank.	0.3 100.00	30.00	E
02/14/13 GRC	Prepare auxiliary pleadings re Receiver's Fee Application, Receiver's Report #5, and Forensic Report #2.	1.0 100.00	100.00	C
02/14/13 JHS	Review status of settlement with Quinlan investors (.2).	0.2 295.00	59.00	B
02/14/13 EGB	Prepare for and conference call with Sam Puathasnanon re pending matters; telephone conference with Receiver re same.	0.7 295.00	206.50	A
02/14/13 EGB	Emails with Sam Puathasnanon re 3-18-13 hearings and reports; emails with Receiver re Receiver's Report #5.	0.6 295.00	177.00	C
02/14/13 EGB	Quinlan Settlements - Emails re revisions to CP-7 Agreement; emails with Attorney Quinlan re status of execution of agreements.	0.7 295.00	206.50	B

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02/14/13	RGB	CP-10 - Telephone conference with Attorney Tooke re distribution of funds; review with Receiver.	0.4	295.00	118.00	D
02/14/13	JHS	Complete draft of Memorandum of Points and Authorities in Support of Motion to Distribute funds from escrow following sale of CP18 property (.1.3); prepare revisions to Tables re same (.4); prepare Request for Judicial Notice and identify exhibits (.70); review research on court's discretion in Receivership proceeding (.4); prepare revisions to John H. Stephens Declaration (.5); compile billings for attorney's fee request (.3); prepare revisions to Notice of Motion (.3).	4.3	295.00	1,268.50	B
02/14/13	JHS	Analyze information needed for Receiver to complete report No. 5 (.2).	0.2	295.00	59.00	C
02/14/13	TSK	Commence preparation of Motion to Approve Settlement Agreements entered into between the Receiver and CP 2, CP 5, CP 7, CP 16 and CP 17.	1.2	295.00	344.00	B
02/15/13	TSK	Complete preparation of Motion for Approval of Settlement Agreements entered into between the Receiver and CP 2, CP 5, CP 7, CP 16, and CP 17.	3.6	295.00	1,062.00	B
02/15/13	PLP	Follow up re Court filings for hearing on March 18 (.3).	1.3	295.00	383.50	A
02/15/13	RGB	CP-18 Motion to Distribute Funds/ Lender Claims - Work on and finalize Motion.	0.8	295.00	236.00	B
02/15/13	RGB	Review and revise pleadings re Motion for Approval of Quinlan Settlements including Memorandum of Points and Authorities and Declaration of Thomas C. Hebrank.	1.4	295.00	413.00	B

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**Mulvaney
Barry**
Mulvaney Barry Beatty
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02/15/13 JHS	Quinlan Settlements - Finalize revisions to CP-7, CP-16, and CP-17 Agreements; emails with Attorney Quinlan re same.	1.1 295.00	324.50	B
02/15/13 JHS	Prepare section on legal matters for Receiver's Report #5; exchange emails with Mr. Hebrank re same.	0.8 295.00	236.00	C
02/15/13 JHS	Prepare proposed order for Motion to Distribute Escrow Funds and recover funds from Lender on CP18 property (.8); prepare Notice of Lodgment of Order (.7); prepare revisions to Notice of Motion (.4); prepare revisions to Memorandum of Points and Authorities in Support of Motion (.9).	2.8 295.00	826.00	B
02/19/13 JHS	Conference with Mr. Hebrank re claim from Lender on CP18; review claim.	0.4 295.00	118.00	E
02/19/13 JHS	Exchange emails with Mr. Hebrank and Attorney Barry re tax returns for partnerships that abandoned property.	0.4 295.00	118.00	C
02/19/13 JHS	Telephone call from counsel for CP8 Lender on New York property re terms for transfer and proposed agreement with receiver.	0.3 295.00	88.50	B
02/19/13 JHS	Review email from counsel for CP18 Lender re entity documents to be sent to limited partners; exchange emails with Attorney Barry re same.	0.3 295.00	88.50	A
02/19/13 JHS	CP-10 - Email from Attorney Lieb; telephone conference with Attorney Lieb and emails re turnover of documents.	0.5 295.00	147.50	B

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02/19/13	PLP	Telephone calls from/to Mark Rooks of Camico re denial of claim.	0.3	295.00	88.50	A
02/20/13	PLP	Analysis re unresolved litigation involving various limited partnerships.	0.4	295.00	118.00	F
02/20/13	EGB	Follow up on Quinlan Settlements.	0.3	295.00	88.50	B
02/20/13	JHS	Analyze whether tax returns are required for partnerships that have transferred all property.	0.2	295.00	59.00	A
02/21/13	JHS	Prepare email to counsel for CP10 investors re transfer of documents and coordination with counsel for lender; prepare email to Lender.	0.3	295.00	88.50	A
02/22/13	EGB	Emails with Attorney Quinlan re CP-7 Settlement Agreement.	0.3	295.00	88.50	B
02/22/13	JHS	Review email from counsel for lender of CP8's New York property re terms for transferring property; exchange emails with Mr. Hebrank re same.	0.5	295.00	147.50	D
02/25/13	JHS	Review Notice from Court re Lender's Opposition to Motion for Distribution of Funds from CP 18 escrow; review opposition; analyze preparation of Reply and issues.	0.6	295.00	177.00	B
02/26/13	EGB	Several emails with Receiver and Attorney Quinlan re status of Settlement Agreements.	0.8	295.00	236.00	B
02/26/13	EGB	Emails with Receiver re tax returns for CP-9, CP-10, and CP-15.	0.3	295.00	88.50	C
02/26/13	JHS	Send email to counsel for lender of CP8 New York property re terms of transfer.	0.2	295.00	59.00	D

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02/26/13 KAT	Review local rules re reply and service deadline; review and analyze Opposition to Motion Directing Distribution and supporting Declarations.	1.2	295.00	354.00	D
02/26/13 JHS	Exchange email with Mr. Hebrank and Attorney Barry re tax returns for entities that transferred properties.	0.3	295.00	88.50	C
02/27/13 KAT	Review and analyze Opposition filed by Lender; draft Reply to Lender's Opposition to Motion for Distribution of Funds.	0.5	295.00	265.50	D
02/27/13 JHS	Exchange emails with Mr. Hebrank re hearings for April 1, 2013 and Quinlan settlements.	0.2	295.00	59.00	B
02/27/13 EGB	Numerous emails with Attorney Quinlan re partnership issues; signatures, emails with Receiver re same (1.9); emails with Sam Puathasnanon re Settlement Agreements (1.5); analyze filing and service issues (1.5).	2.2	295.00	649.00	B
02/27/13 TSK	Receipt and analysis of signature pages of settlement agreements for CP2, CP5, CP7, CP16 and CP17 (1.5); prepare correspondence to the Receiver re missing signatures (1.2); complete revisions to Motion for Order Approving Settlements With Certain Limited Partnerships and Limited Partners (2.5); prepare Notice of Lodgment, Proposed Order and Notice of Motion (1.2).	4.4	295.00	1,298.00	B
02/27/13 TSK	Commence revisions to Motion for Approval of Settlement Agreements relating to CP2, CP5, CP7, CP16, and CP17.	0.7	295.00	206.50	B

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02/28/13	TSK	Revise, edit and Finalize Motion for Approval of Settlements With Certain Limited Partnerships and Limited Partners, and related documents.	3.2	295.00	944.00	B
02/28/13	PLP	Receive and review SBMS 2000-C# Landmark Center Opposition to Motion for Order Directing Distribution.	1.5	295.00	442.50	D
02/28/13	TSK	Receipt and analysis of correspondence from Attorney Ziprick re questions re Proof of Claim (.2); analyze Proof of Claim form in regard to questions (.3); consult with the Receiver re responses (.3); correspondence to and from, and telephone conference with, Attorney Ziprick responding to his questions (.4)	1.3	295.00	383.50	E
02/28/13	KAT	Research case law cited in Lender's Opposition; review and analyze Lender's Proof of Claim; review correspondence between Firm and Lender's counsel; draft Declaration of John Stephens; draft and revise Reply to Opposition; review Order Setting Claims Procedure.	1.5	295.00	442.50	D
02/28/13	EGB	Quinlan Settlements - Review and finalize Motion for Order Approving Settlements including Notice of Motion, Notice of Lodgment, Points and Authorities, and Declaration of Receiver (2.2); telephone conferences with and emails with Receiver re same (.3).	2.5	295.00	737.50	B
02/28/13	EGB	Several emails with Attorney Quinlan re final signatures issues.	0.6	295.00	177.00	B
02/28/13	EGB	Analyze responses to questions re Proof of Claim Form.	0.3	295.00	88.50	E

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02/28/13	EGB	Emails and telephone conference with Receiver re attorney fee claim by Attorney Adams in CP-18 bankruptcy.	0.3	295.00	88.50	B
02/28/13	EGB	Email from Receiver re Copeland QuickBooks records.	0.2	295.00	59.00	A
02/28/13	EGB	Follow up on Receiver's Report #5 approval by SEC and service.	0.1	295.00	29.50	C
02/28/13	JHS	Review email from CP18's bankruptcy counsel re possible claim; analyze procedure.	0.4	295.00	118.00	E
02/28/13	JHS	Analyze Reply to Opposition to Motion for Distribution of Escrow Funds; review correspondence with Lender's counsel re meet and confer.	0.4	295.00	118.00	D
03/01/13	EGB	Analyze information re signatures from Attorney Quinlan.	0.3	295.00	88.50	B
03/01/13	EGB	Work on and finalize Quinlan settlement documents and Motion pleadings (1.7); emails re same (.3); follow up on and confirm filings (.1).	2.1	295.00	619.50	B
03/01/13	EGB	Respond to questions regarding filing of Proofs of Claim.	0.5	295.00	147.50	E
03/01/13	EGB	Brief review of Opposition to Distribute CP18 funds by Secured Creditor; analyze response.	0.6	295.00	177.00	B
03/01/13	PLP	Follow-up re Motion To Approve Settlement.	0.9	295.00	265.50	B

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Barry**
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03/01/13 TSK	Receipt and analysis of correspondence from Attorney Quinlan re additional signatures to include in Motion for Approval of Settlements of Certain Limited Partnerships and Limited Partners (1.8); confirm all signatures received except the Kohuts' and one other (1.3); prepare correspondence to Attorney Quinlan re same (1.2); analysis re filing Motion without all signatures and whether to file the Receiver's signatures (1.4).	1.7	295.00	501.50	B
03/01/13 TSK	Telephone call from and conference with Attorney Ziprick re questions regarding Proof of Claim form; telephone call from and conference with Attorney Gabol re same.	0.6	295.00	177.00	E
03/01/13 JHS	Prepare revisions to declarations supporting Reply for Motion to Distribute CP18's funds; telephone call to Mr. Hebrank re same.	0.8	295.00	236.00	B
03/01/13 JHS	Review revised Receiver's Report re final changes and modifications needed for filing.	0.3	295.00	88.50	C
03/01/13 JHS	Exchange email re preparation of tax returns and extensions for entities being transferred out of receivership.	0.2	295.00	59.00	C
03/02/13 JHS	Prepare email to Attorney Tran re additional information for reply to opposition to motion for distribution of CP18 funds.	0.3	295.00	88.50	B
03/03/13 JHS	Review email from Attorney Tran re revisions to John H. Stephens' Declaration in Reply to Opposition to Motion for Distribution of Funds (CP18).	0.2	295.00	59.00	B

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03/04/13 JHS	Analyze lender's Opposition to Motion for Distribution of Funds (CP18) and declarations; Analyze revisions to John H. Stephens' declaration and reply brief to address factual inaccuracies.	1.0 295.00	295.00	B
03/04/13 PLP	Review and revise Reply To Secured Creditor's Opposition To Motion Directing Distribution.	1.2 295.00	354.00	B
03/04/13 PLP	Follow up re Receiver's Report #5.	0.4 295.00	118.00	C
03/04/13 EGB	CP-18 Distribution Motion - Analyze points for Reply; follow up on filing and service of Reply.	0.7 295.00	206.50	B
03/04/13 EGB	Email from and telephone conference with Receiver re consent to file Receiver's Report #5.	1.2 295.00	354.00	C
03/05/13 EGB	CP-10 - Email from Attorney Lieb; emails re Motion to Distribute Held Funds.	0.3 295.00	88.50	B
03/06/13 JHS	Review final John H. Stephens Declaration in Support of Reply to Opposition to Motion for Distribution of Funds (CP18); review reply Memorandum of Points and Authorities to motion.	0.3 295.00	88.50	B
03/06/13 JHS	Review email from counsel for Taber re status of possible transfer to lender of CP8, New York property.	0.2 295.00	59.00	B
03/06/13 JHS	Email exchange re receipt of Copeland Accountancy business records and review.	0.2 295.00	59.00	A
03/07/13 JHS	Review email from Attorney Quinlan re possible reply to lender's opposition to distribution of CP18 funds by his clients; review list of Attorney Quinlan's clients that invested in CP18; telephone call to Attorney Quinlan re	0.8 295.00	236.00	B

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reply or settlement.

Date	Time	Initials	Description	Hours	Rate	Amount	Category
03/07/13	JHS		Prepare email to counsel for investor Haber in CP8 re New York property re status of property disposition; review email from counsel re additional information.	0.3	295.00	88.50	B
03/07/13	JHS		Exchange email re possible motion for approval of settlement between lender of CP10 property and investors.	0.2	295.00	59.00	B
03/07/13	TSE		Receipt and analysis of voice mail messages and correspondence from Attorney Ziprick's office re request for quickbooks and passwords for CP3 and CP 18 (1.2); prepare Supplemental Declaration of Everett Barry in Support of Motion Approving Settlement Agreements (1.1).	1.3	295.00	383.50	B
03/07/13	ESB		Voice message from Lisa Torres; review status of Kohuts' interest in CP-16 (1.7); emails with Receiver and Attorney Quinlan re same (1.6) review response with Receiver (1.2); analyze Supplemental Declaration and emails to Attorney Torres and Attorney Quinlan re same (1.8).	2.3	295.00	678.50	B
03/07/13	ESB		CP-18 Distribution - Email from Attorney Quinlan re opposition to lender's claim; analyze response.	0.5	295.00	147.50	A
03/07/13	ESB		CP-10 Settlement - Emails with Attorney Leish re Motion to Distribute Funds; review with Receiver.	0.4	295.00	118.00	B
03/08/13	ESB		Review and revise Supplemental Declaration of Everett C. Barry, Jr., in support of Quinlan settlements; emails re same.	0.8	295.00	236.00	B

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

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03/08/13	RGB	Several emails with Mark Edwards and Receiver re CP-10 K-1s; email to Attorney Edwards with Order.	0.8 295.00	236.00	A
03/08/13	TSK	Correspondence to and from Attorney Steele and Attorney Quinlan re gathering signatures for the Settlement Agreements.	0.8 295.00	236.00	B
03/08/13	GRC	Letter to Tom Hebrank with Tri Tool Proof of Claim.	0.1 100.00	10.00	E
03/11/13	JHS	Email exchange with Attorney Quinlan re joinder in motion for distribution of CP16 funds and tax return for CP10.	0.3 295.00	88.50	B
03/11/13	JHS	Email exchange with Mr. Hebrank re documents subpoenaed from Copeland.	0.3 295.00	88.50	A
03/11/13	RGB	Several emails with Attorney Quinlan, with Attorney Edwards, and with Receiver re 2012 tax returns.	0.9 295.00	265.50	C
03/13/13	TSK	Correspondence to and from Attorney Ziprick's office re request for CP 18 Quickbooks and password (.2); correspondence to and from the Receiver re same (.1); telephone call to and conference with Attorney Ziprick's office (.2); confirm that the lenders on the CP2, CP5, CP7 and CP16 properties were served with the Motion for an Order Approving Settlements with Certain Limited Partners and Limited Partnerships (.3).	0.8 295.00	236.00	B
03/13/13	RGB	Quinlan Settlements - Emails re CP-7 Lender contact.	0.3 295.00	88.50	B

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

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03/13/13 JHS	Email exchange with counsel for guarantor of CP8 loan re transfer of property to lender and effect.	0.3 295.00	88.50	B
03/13/13 JHS	Telephone call from counsel for lender of CP15 property re service of judicial foreclosure complaint and dispute with holder of second trust deed.	0.2 295.00	59.00	F
03/14/13 JHS	Review Order Approving transfer of CP15 Rancho Mirage property re potential parties to judicial foreclosure action and effect on CP15 entity.	0.2 295.00	59.00	B
03/14/13 JHS	Telephone call from counsel for lender on CP8's New York property re draft of motion to transfer property; review email from counsel re same.	0.2 295.00	59.00	B
03/14/13 EGB	Emails with Attorney Quinlan and Accountant Davine re CP-7 tax returns.	0.4 295.00	118.00	C
03/15/13 EGB	Emails with Receiver re turnover of partnership tax return information to Quinlan Partnerships.	0.3 295.00	88.50	B
03/15/13 EGB	Email to Attorney Adams re CP-18 bankruptcy fees.	0.3 295.00	88.50	A
03/15/13 JHS	Telephone call to counsel for buyer of CP18 North Carolina property re communications with lender's counsel during escrow; review email from (2) buyer's counsel re same.	0.5 295.00	147.50	B
03/15/13 JHS	Review materials in preparation for hearing of motion for distribution of CP18 funds in escrow and motions for fees; email exchange with Mr. Hebrank re same.	0.4 295.00	118.00	B

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03/18/13	EGE	Quinlan Partnerships - Several emails re request for leases and other documents.	0.4	295.00	118.00	B
03/18/13	JHS	Travel to and from United States District Court for Central District motion hearings. (actual time: 6.2 hrs.)	3.1	295.00	914.50	A
03/18/13	JHS	Prepare outline of issues to address at oral argument concerning Motion to Transfer Funds (CP18) (.4); review motion and opposition filings re same (.4); conference with Attorney Rodriguez of receiver's office re same (.2).	1.0	295.00	295.00	B
03/18/13	JHS	Analyze loan documents for CP8 New York property re possible reverse/impond accounts to account for in transfer of property to lender.	1.2	295.00	354.00	B
03/18/13	JHS	Meeting with Attorney Rodriguez re potential title problems on CP15 property that was abandoned.	0.2	295.00	59.00	B
03/19/13	EGE	Analyze results of hearing on Motion to Distribute CP-18 funds, further action.	0.9	295.00	265.50	B
03/19/13	EGE	Review entered Order on Receiver's Fifth Fee Application; email to Receiver.	0.3	295.00	88.50	C
03/19/13	PLP	Follow up re Orders on motions heard 3/18/13.	0.2	295.00	59.00	A
03/19/13	JHS	Prepare email to Mr. Hebrank re ruling on motion to recover CP18 funds and meeting with Attorney Quinlan re alternatives for distribution of funds (.3); review Notice from Court re ruling on motion; review lender's proposed order (.2); prepare email to lender's counsel re same proposed revisions (.3); review Notices (2) from Court re Minutes of Hearing	1.2	295.00	354.00	B

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Case 2:11-cv-08607-R-DTB Document 251-2 Filed 05/03/13 Page 32 of 67
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Thomas C. Hebrank

MARCH 31, 2013 PAGE 31

FILE NUMBER: HEBCO-100

INVOICE NO.: *****

and Amended Minutes (1.4).

02/19/13 JHS	Prepare email to counsel for lender on CP8 New York property re impound accounts and reserve accounts and related terms in mortgage agreement; review email from lender's counsel re same, loan history and waiver of deposits.	0.6 295.00	177.00	B
03/20/13 JHS	Telephone call to Court Clerk re ruling on CP18 motion for distribution of funds and proposed order; exchange emails with lender's counsel re same and hearing transcript.	0.4 295.00	118.00	B
03/20/13 JHS	Review email from counsel for investor Taber re transfer of CP8 New York property, guaranty, indemnity and Taber's claim; prepare email to Mr. Hebrank re same; exchange emails with Taber's counsel re claim to receiver and indemnity.	0.7 295.00	206.50	B
03/20/13 EGB	Emails with Attorney Quinlan re documents re CP 2, CP 5, CP 7, CP 16, CP 17.	0.3 295.00	88.50	B
03/21/13 EGB	Emails with Attorney Quinlan re CP7 Lease.	0.3 295.00	88.50	B
03/21/13 EGB	Meeting with Receiver re CP 18 distributions and pending matters.	1.1 295.00	324.50	B
03/21/13 JHS	Review claim from Taber's counsel re request for receiver to negotiate a release of CP8 guaranty because of Indemnity Agreement; review Taber's claim and guaranty and analyze Indemnity Agreement; conference with Mr. Hebrank re same.	1.4 295.00	413.00	B
03/21/13 JHS	Exchange emails with Mr. Hebrank re lender's order on CP18 motion for transfer of funds.	0.3 295.00	88.50	B

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MARCH 31, 2013

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03/21/13 JHS	Telephone call from Mr. Hebrank re CP10 funds and account.	0.2 295.00	59.00	B
03/22/13 JHS	Telephone call from counsel for lender of CFS New York property re motion to transfer and guaranty/indemnity issue raised by Taber's counsel (.1); review email from lender's counsel re previous discussions with Taber's counsel (.2); exchange emails with Taber's counsel re same (.3); review waiver of impound accounts (.6).	1.1 295.00	324.50	B
03/22/13 PLP	Receive and review 3/20 letter from CAMICO denying coverage.	0.4 295.00	118.00	A
03/22/13 JHS	Telephone conference with Receiver re CP 10 Bank balances, Quinlan Partnership leases (.4); several emails with Attorney Quinlan re documents (.8).	1.2 295.00	354.00	B
03/22/13 HGB	Letter from North Carolina Department of Revenue.	0.1 295.00	29.50	A
03/22/13 TSK	Analyze leases provided by the Receiver for CP2, CP5, C7 and CP 16; correspondence to and from Attorney Quinlan re same.	0.5 295.00	147.50	B
03/25/13 JHS	Review email from Mr. Hebrank re account balances for limited partnerships; review letter from Copeland's insurance carrier denying coverage.	0.4 295.00	118.00	A
03/25/13 JHS	Complete review of Taber's Proof of Claim re guaranty and indemnity.	0.3 295.00	88.50	B

Thomas C. Hebrank

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FILE NUMBER: HEBCO-100

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03/25/13	JHS	Analyze loan history for CP8 New York property (.7); review email from lender's counsel re holdback account application to taxes (.2); prepare email to lender's counsel re same and documentary support (.2).	1.1	295.00	324.50	B
03/25/13	EGB	Emails with Receiver re bank account disposition; Quinlan meeting; email to Attorney Quinlan.	0.8	295.00	236.00	A
03/25/13	EGB	CP 10 - telephone calls from and to Receiver re documents and Attorney Leib re settlement and CP 11.	0.4	295.00	118.00	B
03/25/13	PLP	Telephone call to Mr. Rooks of CAMICO re insurance coverage.	0.2	295.00	59.00	A
03/26/13	JHS	Analyze and prepare revisions to Motion to Transfer CP8 New York property to lender's agent and Memorandum of Points and Authorities in Support of motion (1.8); prepare email to lender's counsel re additional information needed and modifications required (.2); review previous motions to transfer other receivership properties (.2).	2.2	295.00	649.00	B
03/26/13	EGB	Telephone call from Attorney Leib; telephone conference with Attorney Leib re no need for Waiver of Right of Redemption; review with Receiver.	0.7	295.00	206.50	B
03/26/13	EGB	Emails and telephone conference with Receiver re bank account issues.	0.5	295.00	147.50	A
03/27/13	JHS	Telephone call from investor D. Peterson re transfer of CP-5 property out of receivership.	0.2	295.00	59.00	D

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**Mulvaney
Barry**

Mulvaney Barry Beatty
Linn & Mayers LLP

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FILE NUMBER: HESCO-100

INVOICE NO.: *****

03/27/13 JHS	Telephone call from counsel for lender re use of tenant improvement impound account to pay taxes.	0.2 295.00	59.00	D
03/27/13 PLP	Telephone call from Nicole Cook of EMC Insurance re Notice of Claims Bar Date.	0.2 295.00	59.00	E
03/28/13 JHS	Telephone call from investor D. Peterson re transfer of CP- 5 property from receivership and effect.	0.3 295.00	88.50	D
03/28/13 JHS	Telephone call from counsel for lender on CP-8 New York property re source of tenant improvement impounds and basis for paying taxes with funds; review email from CP-8 lender re guarantor's failure to challenge summary judgment and lack of settlement proposal.	0.6 295.00	177.00	D
03/28/13 RLP	Review documents filed re Motion To Approve Settlement with Certain Limited Partners of CP-2/CP-5/CP-7/CP-16/ and CP-17.	0.5 295.00	147.50	B
03/28/13 EGB	Prepare for Quinlan settlement hearings.	0.9 295.00	265.50	B
03/29/13 EGB	Emails re payment of mortgage and management fees on Quinlan Partnership; review Settlement Agreements.	0.5 295.00	147.50	B
03/29/13 EGB	CP 10 Settlement - review Settlement Agreement; emails with Receiver re tax returns.	0.4 295.00	118.00	B

ATTORNEYS FEES:

64652.50

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17th Floor
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Barry**Mulvaney Barry Beatty
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FILE NUMBER: HSPCO-100

INVOICE NO.: *****

***** TIME AND FEE SUMMARY *****

***** TIMEKEEPER *****	RATE	HOURS	FEES
B BARRY, JR. ATTORNEY	295.00	88.40	26078.00
S STEPHENS ATTORNEY	295.00	83.30	24573.50
K TRAN ATTORNEY	295.00	8.70	2566.50
P PRINDLE ATTORNEY	295.00	12.80	3776.00
T KOVALIVKER ATTORNEY	295.00	24.30	7168.50
G CURTIS LEGAL ASSISTANT	100.00	4.90	490.00

01/31/13 Photocopy Charge 0.15 7,140 1,071.00

02/28/13 Photocopy Charge 0.15 822 123.30

02/28/13 Photocopy Charge 0.15 180 27.00

03/29/13 Photocopy Charge 0.15 60 9.00

02/22/13 Pacer Service Co.
- Search Expense 1.30 1 1.3002/14/13 Thomson West - E
Expense 3.40 1 3.40

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02/12/13	Pacer Service Co. - Search Expense	3.60	1	3.60
02/14/13	AT Conference - Telephonic Conference Expense (\$138013)	4.73	1	4.73
01/18/13	Pacer Service - Search Expense	6.80	1	6.80
02/11/13	Pacer Service Co. - Search Expense	8.80	1	8.80
02/28/13	Thomson West - S Expense	10.21	1	10.21
02/15/13	OnTrac - U.S. District Court	10.95	1	10.95
02/27/13	On Trac - Nation Fidelity Default	10.95	1	10.95
03/01/13	OnTrac - U.S. District Court	10.95	1	10.95
03/04/13	California Overn To: U. S. District Court / Los Angeles	11.02	1	11.02

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**Mulvaney
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Thomas C. Hebrank MARCH 31, 2013 PAGE 37
FILE NUMBER: HEBCO-100
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01/29/13	Federal Express Olga M. Spraggins (HEBCO-135)	16.59	1	16.59
01/23/13	AT Conference - Teleconference Expense	17.17	1	17.17
02/11/13	Pager Service Co - Search Expense	24.00	1	24.00
02/06/13	Thomson West - Expense	40.83	1	40.83
01/28/13	Lexis Nexis - Expense	50.58	1	50.58
02/08/13	Knox Attorney Se for service of process on Michael Hamberger (HEBCO-140)	66.50	1	66.50
02/08/13	Knox Attorney Se for service of process on Social Del. LLC	66.50	1	66.50
03/29/13	Sheri Kleege - Hearing Transcript 03/18/13	69.84	1	69.84

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02/16/13	Knox Attorney Se for service of process on Leroy Hansberger	70.50	1	70.50
01/29/13	Knox Attorney Se for service of process on Charles P. Copeland	81.50	1	81.50
03/02/13	Knox Attorney Se for service of process on Jeffrey Hansberger	90.75	1	90.75
03/28/13	Transportation E	100.90	1	100.90
03/13/13	Transportation Expense - Los Angeles for Motion Hearing	112.00	1	112.00
03/29/13	Postage Charges	172.33	1	172.33
01/31/13	Postage Charges	363.00	1	363.00
01/29/13	San Bernardino Superior Court - File Complaint	435.00	1	435.00

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02/19/13	Knox Attorney Se for document production - Photocopy Expense	461.46	1	461.46
03/05/13	Knox Attorney Se for document production - Record Retrieval Expense	677.70	1	677.70
02/19/13	Knox Attorney Se for document production - Photocopy Expense	802.87	1	802.87
02/19/13	Knox Attorney Se for document production - Photocopy Expense	1,054.77	1	1,054.77
02/28/13	Postage Charges	1,148.25	1	1,148.25

COSTS ADVANCED:

7236.05

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CURRENT CHARGES: 71888.55

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Linn & Mayers LLP
Attorneys At Law

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

INV: *****

OUR FILE NUMBER: HEBCO-130 EGB

RE: Ted Tool Inc. v. GPJ

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

ATTORNEYS FEES:	2642.00
COSTS ADVANCED:	0.00
CURRENT CHARGES:	2642.00

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Barry**
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MARCH 31, 2013

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FILE NUMBER: HEBCO-130

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01/07/13	PLP	Telephone call from Attorney Peterson re document review (.1); follow up re files to be reviewed by Attorney Peterson (.3).	0.4	295.00	118.00	F
01/08/13	TSK	Analyze Subpoenas, correspondence, and other requests for documents from Attorney Rollie Peterson.	0.4	295.00	118.00	F
01/09/13	PLP	Telephone call from Attorney Peterson re document inspection; follow up re documents available for review and copy; additional telephone call from Attorney Peterson concerning documents.	0.9	295.00	265.50	F
01/09/13	TSK	Analyze correspondence from Attorney Rollie Peterson re request for documents related to CP 3, CP 14 and CP 18 (.2); telephone conference with Attorney Peterson re same (.3); analyze documents to determine volume of documents (.7).	1.2	295.00	354.00	F
01/14/13	TSK	Correspondence to and from the Receiver re document production for CP 3, CP 14, and CP 18.	0.2	295.00	59.00	F
01/16/13	JHS	Review email from counsel for CP3, CP14 & CP18 investors re production of documents; telephone call to counsel re same; coordinate production.	0.4	295.00	118.00	F
01/17/13	TSK	Analyze and review documents to be produced to Attorney Rollie Peterson related to CP 3, CP 14, and CP 18.	1.6	295.00	472.00	F
01/17/13	ZGV	Attend and supervise document review by opposing counsel.	4.0	100.00	400.00	F

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Barry
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

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MARCH 31, 2013 PAGE 3

FILE NUMBER: HB000-110

INVOICE NO.: *****

01/18/13 JMS	Meetings (3) with counsel (R. Ziprick and R. Petersen) for investors in CP 3, 4, & 18 re document review and production, and case status.	0.4 295.00	177.00	F
01/21/13 JMS	Review Notice of Copeland deposition in Tri-Tool case; review subpoena re name; review Pacific Western Bank subpoena and deposition notice to bank.	0.4 295.00	118.00	F
01/21/13 TSK	Prepare correspondence to Attorney Rollie Peterson re his request for copies of loan documents (1.2).	0.2 295.00	59.00	F
01/28/13 TSK	Commence review and compilation of CP 10 documents to be provided to Attorney Tooke (1.2); receipt and analysis of correspondence from Attorney Rollie Peterson re cancellation of the deposition of the custodian of records for Pacific Western Bank (1.1).	1.3 295.00	383.50	F

ATTORNEYS FEES:

2642.00

***** TIME AND FEE SUMMARY *****

TIMEKEEPER	RATE	HOURS	FEES
J STEPHENS ATTORNEY	295.00	1.40	413.00
P PRINDLE ATTORNEY	295.00	1.30	382.50
T KOVALIVKER ATTORNEY	295.00	4.20	1240.50
Z VILLAROMAN LEGAL ASSISTANT	100.00	4.00	400.00

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MARCH 31, 2013 PAGE 4

FILE NUMBER: HSBDO-130

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CURRENT CHARGES:

2642.00

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Linn & Mayers LLP
Attorneys At Law

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

INV: 九九九九九九

OUR FILE NUMBER: HEBCO-131 ECH

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

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

ATTORNEYS FEES:	295.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:		295.00

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Barry**
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MARCH 31, 2013 PAGE 2

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

01/08/13 TSK	Receipt and analysis of notice of ex parte hearing re request for continuance of trial date; confirm no need for opposition by the Receiver.	0.4 295.00	118.00	F
01/08/13 JHS	Exchange email with counsel for investor in Shelton v. Copeland action re ex parte application to continue trial; review ex parte application and supporting documents.	0.5 295.00	147.50	F
02/19/13 JHS	Review Notice of Trial and Trial Readiness continuance.	0.1 295.00	29.50	F

ATTORNEYS FEES: 295.00

-----TIME AND FEE SUMMARY-----					
*-----	TIMEKEEPER	*-----	RATE	HOURS	FEES
J STEPHENS	ATTORNEY		295.00	.60	177.00
T KOVALIVKER	ATTORNEY		295.00	.40	118.00

Thomas C. Rebrank

MARCH 31, 2013 PAGE 3

FILE NUMBER: HEBCO-131

INVOICE NO.: *****

CURRENT CHARGES:

295.00

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 800
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INV: *****

OUR FILE NUMBER: HEBCO-133 RGE

RE: ~~German~~ American Capital Corporation
v. Copeland

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

ATTORNEYS FEE:	1416.00	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	1416.00	-----

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Barry**
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MARCH 21, 2013

PAGE 2

FILE NUMBER: HEBCO-133

INVOICE NO.: *****

01/02/13 JHS	Review letter from counsel in German American Capital re Motion for Summary Judgment pertaining to OPII property.	0.2 295.00	59.00	F
01/08/13 JHS	Review written discovery requests in German American v. Copeland and calendar.	0.2 295.00	59.00	F
01/17/13 JHS	Review Notice of Trial continuance for Shelton v. Copeland; review counsel's motion to be relieved as counsel in German American v. Copeland; review Rancho Mirage's Opposition to Motion for Summary Judgment.	0.5 295.00	147.50	F
01/21/13 JHS	Review Rancho Mirage's responses to Request for Production in German American case; review Hotel Majestic's Reply in Support of Motion for Summary Judgment; review Notice of Lodgement for Motion for Summary Judgment.	0.8 295.00	236.00	F
01/25/13 JHS	Review motion by Attorney Showler to be relieved as counsel.	0.2 295.00	59.00	F
01/30/13 JHS	Review Defendant's expert designation in German American case; review Donald Copeland subpoena; review Plaintiff's responses to written discovery to determine effect on Receivership Entities.	0.5 295.00	147.50	F
02/15/13 BLP	Telephone conference with attorneys Furuya and O'Callaghan.	0.3 295.00	88.50	F

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☐ (619) 238-1981

#4793
**Mulvaney
Barry**

Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

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Thomas C. Hebrank MARCH 31, 2013 PAGE 3
FILE NUMBER: HEBCO-133
INVOICE NO.: *****

02/19/13 JHS	Review Proposed Order Granting Summary Judgment Motion and Proposed Judgment Against Rancho Mirage Surgery Center; review Order to Show Cause re Dismissal against Copeland Profit Sharing; review Order Granting Motion to Relieve Counsel for Copeland Profit Sharing.	0.5	295.00	147.50	F
02/28/13 PLP	Receive/review/respond to email from Attorney Furuya; prepare email to/respond to email from Mr. Hebrank re Rancho Mirage Surgery Center settlement proposal; prepare email to Attorney Furuya re same.	0.8	295.00	236.00	F
03/07/13 JHS	Review Plaintiff's Statement of Case Status for German Capital case.	0.2	295.00	59.00	F
03/28/13 JHS	Review email from counsel for Rancho Mirage in German American case and motion for reconsideration of order dismissing cross-complaint.	0.6	295.00	177.00	F

ATTORNEYS FEES: 1416.00

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

-----	TIMEKEEPER-----	RATE	HOURS	FEES
J	STEPHENS ATTORNEY	295.00	3.70	1091.50
P	PRINDLE ATTORNEY	295.00	1.10	324.50

Thomas C. Hebrank
FILE NUMBER: HEBCO-133
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CURRENT CHARGES:

1416.00

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Barry**
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Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank
Permanent Receiver
501 West Broadway, Suite 600
San Diego, CA 92101

INV: *****

OUR FILE NUMBER: HESCO-135 DGB

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

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

ATTORNEYS FEES:	7345.50	
COSTS ADVANCED:	0.00	
CURRENT CHARGES:	7345.50	-----

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MARCH 31, 2013

PAGE 2

FILE NUMBER: HBR03-135

INVOICE NO.: *****

01/04/13 TSK	Analyze file re asset searches for Bobby Bhasker-Rao and Venkatasvara Rao (.2); prepare correspondence to the Receiver re contact from Attorney Brubacher (.5).	0.7 295.00	206.50	F
01/07/13 TSK	Analyze status of John Nizzia's bankruptcy (.2); telephone call to broker Mikki Bloomer re short sale of Banning Property (.1); analyze course of action to respond to Attorney Brubacher representing Advanced Desert Sleep Center and the Guarantors (.2); telephone call to and conference with Attorney Brubacher (.2); prepare correspondence to the Receiver re same (.1).	0.8 295.00	236.00	F
01/07/13 EGB	Analyze status of Nizzia bankruptcy, Copeland debt as listed in Debtor's Schedules, possible continuance of short sale.	0.4 295.00	118.00	B
01/07/13 EGB	Advanced Desert Sleep - Analyze contact by new attorney for both Guarantors; analyze response re settlement.	0.4 295.00	118.00	B
01/08/13 TSK	Prepare correspondence to the Receiver re details of John Nizzia's bankruptcy.	0.3 295.00	88.50	F
01/21/13 TSK	Correspondence to and from the Receiver re meeting to discuss collection of account receivables.	0.1 295.00	29.50	B

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FILE NUMBER: HERCO-135

INVOICE NO.: *****

01/23/13 TSK	Analyze notes receivable collection files in preparation for meeting with Receiver (.6); meet with Receiver re strategy for collection (.7); prepare correspondence to the Receiver attaching summary of amounts due from each debtor (.1).	1.4 295.00	413.00	B
01/23/13 EGB	Review status of collection of Notes Receivable; meeting with Receiver re further action.	1.1 295.00	324.50	B
01/25/13 TSK	Analyze file re amount due from Myra Peterson (.1); prepare correspondence to the Receiver re same (.1); telephone conference with and correspondence to Attorney Brubacher re potential settlement of the claims against Advance Desert Sleep Center and the Raos (.4).	0.6 295.00	177.00	F
01/29/13 TSK	Prepare correspondence to Amie Baca re obligation due (.2); return call from Attorney Brubacher re Advance Desert Sleep Center and potential settlement (.1); analyze file re obligation due and owing from Scott & Gina Spraggins (.3); prepare e-mail correspondence to Gina Spraggins (.1); correspondence to and from Steve Hoslett re interest balance due from the Spraggins (.2); prepare renewed demand to the Spraggins (.8).	1.7 295.00	501.50	F
01/30/13 TSK	Correspondence to and from the Receiver re amount of Notes Receivable collected to date (.1); analyze File re obligation due from Stauffer's Landscape, Inc., viability of company, and propriety of filing lawsuit for collection (.6); prepare correspondence to the Receiver re potential lawsuit against Stauffer's (.2); telephone call from and conference with Attorney Brubacher re	1.1 295.00	324.50	F

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

☐ (619) 238-1010
☐ (619) 238-1981

**Mulvaney
Barry**

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Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank MARCH 31, 2013 PAGE 4
FILE NUMBER: HEBCO-135
INVOICE NO.: *****

settlement proposal from Advance Desert Sleep
Center and the guarantors (.2).

02/04/13	TSK	Prepare correspondence to Receiver re settlement offer from Dr. Bobby Bhasker-Rao and Venkataswara Rao.	0.4	295.00	118.00	F
02/06/13	TSK	Correspondence to and from the Receiver re payments from James Watson's account that should be applied to the obligation due from his daughter, Amie Baca (.2); telephone call from and conference with the Receiver re settlement offer made by Attorney Marshall Brubacher on behalf of Dr. Bobby Bhasker Rao, one of the Guarantors of the Advance Desert Sleep Center lease (.1).	0.3	295.00	88.50	F
02/07/13	ESB	Advance Desert Sleep Center - Review and revise demand letter to Attorney Brubacher.	0.3	295.00	88.50	F
02/07/13	TSK	Prepare correspondence to Attorney Brubacher (.9); correspondence to and from the Receiver re same (.1).	1.0	295.00	295.00	F
02/08/13	TSK	Revise and execute correspondence to Attorney Brubacher.	0.4	295.00	118.00	F
02/13/13	TSK	Telephone call from and conference with Attorney Bob Ziprick re Serenity, Dori LaBanne, and potential for settlement of obligation due from Serenity (.3); analyze obligation due from Scott & Gina Spraggins (.1); prepare correspondence to Receiver recommending foreclosure as a potential course of action against the Spraggins property (.3); telephone call from and conference with Attorney Brubacher re settlement of the Advance Desert Sleep Center lease (.2).	0.9	295.00	265.50	F

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

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Thomas C. Hebrank

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FILE NUMBER: HEBCO-135

INVOICE NO.: *****

02/13/13	RGB	Spraggins - Analyze lack of response, enforcement action.	0.2	295.00	59.00	F
02/14/13	TSK	Correspondence to and from the Receiver re foreclosing on the property pledged as security by Scott & Gina Spraggins (.1); analyze file re documents necessary for foreclosure (.2); correspondence to and from the Receiver re settlement negotiations with Attorney Brubacher (.2).	0.5	295.00	147.50	F
02/15/13	TSK	Telephone call from and conference with Attorney Brubacher re settlement negotiations relating to Advance Desert Sleep Center (.2); telephone call to Fidelity Default Services re commencement of foreclosure against the Spraggins property (.2).	0.4	295.00	118.00	F
02/19/13	TSK	Telephone conference with Fidelity re foreclosing on the Spraggins property (.2); prepare correspondence to Fidelity attaching documents (.2).	0.4	295.00	118.00	F
02/20/13	TSK	Telephone conferences with Attorney Brubacher and Receiver re settlement of Advanced Desert Sleep Center Lease (.6); correspondence to and from Receiver and Attorney Brubacher re same (.5).	1.1	295.00	324.50	F
02/20/13	RGB	Review status of collections and litigation.	0.3	295.00	88.50	F
02/20/13	RGB	Analyze proposed settlement of Advance Desert Sleep Center claims against Raos.	0.4	295.00	118.00	F

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

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Thomas C. Hebrank

MARCH 31, 2013

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FILE NUMBER: HEBCO-135

INVOICE NO.: *****

02/22/13 TSK	Commence preparation of Declaration of Default and Demand for Sale for Spraggins \$70,000 Note and Deed of Trust (.8); correspondence to and from Fidelity re same (.4).	1.2 295.00	354.00	F
02/25/13 TSK	Telephone call to and conference with Fidelity re necessary documents for Spraggins Foreclosure (.2); complete Declarations of Default and Demands for Sale for each of the loans (1.1); complete additional documents required under Civil Code Section 2923.5 et seq. (1.0).	2.3 295.00	678.50	F
02/25/13 EGB	Spraggins - Analyze amounts due for NOD.	0.3 295.00	88.50	F
02/27/13 EGB	Analyze response to Fidelity re Spraggins foreclosure.	0.2 295.00	59.00	F
02/27/13 TSK	Correspondence to and from Fidelity re documentation evidencing that Copeland Fixed Income Three is part of receivership estate (.4); receipt and analysis of Substitutions of Trustee, Notices of Default, and payoff and reinstatement figures on the Spraggins property (.2); correspondence to and from the Receiver re same (.1); prepare correspondence to Fidelity enclosing original executed Substitutions of Trustee (.2).	0.9 295.00	265.50	F
02/28/13 TSK	Follow up with Fidelity re receipt of Substitutions of Trustee, next steps in foreclosure.	0.2 295.00	59.00	F
03/01/13 TSK	Receipt and analysis of correspondence from Lisa Ryan re date of receipt of last interest payment from the Spraggins; confirm in documents sent to Fidelity; receipt and analysis of recorded Notices of Default and	0.9 295.00	265.50	F

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

☐ (619) 238-1010

☐ (619) 238-1981

#4801
**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal 1:11-cv-08607-153
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Thomas C. Hebrank

MARCH 31, 2013 PAGE 7

FILE NUMBER: HEBCO-135

INVOICE NO.: *****

Substitutions of Trustee; forward to the
Receiver.

03/04/13 EGB	Spraggins - Review Notices of Default for two loans.	0.4 295.00	118.00	F
03/07/13 TSK	Correspondence to and from Lisa Ryan re contact information for SoCal Del and Amie Baca; correspondence to and from the Receiver re payment received from Gordon and Myra Peterson.	0.3 295.00	88.50	F
03/08/13 EGB	SoCal Del - Analyze contact by attorney for Defendants, extension to respond to settlement.	0.3 295.00	88.50	F
03/13/13 TSK	Receipt and analysis of voice mail message from Attorney Brubacher re proposed settlement between the Raos and the Receiver; prepare correspondence to Attorney Brubacher re same.	0.3 295.00	88.50	F
03/13/13 EGB	Analyze court approval of Advance Desert Sleep Center claims.	0.3 295.00	88.50	F
03/14/13 TSK	Correspondence to and from Attorney Brubacher re the specific provisions in the Orders Appointing Receiver that authorize the Receiver to enter into settlements on behalf of the Receivership entities.	0.6 295.00	177.00	F
03/15/13 TSK	Additional correspondence to and from Attorney Brubacher re whether court approval of the settlement is required.	0.4 295.00	118.00	F
03/27/13 TSK	Telephone calls from and conferences with Attorney Mark Lobb re Spraggins loan and status of foreclosure.	0.6 295.00	177.00	F

401 West A Street
17th Floor
San Diego, CA 92101
☎ (619) 238-1010
☎ (619) 238-1981

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#4802
**Mulvaney
Barry**
Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Federal ID: #33-0874153
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Thomas C. Hebrank

MARCH 31, 2013

PAGE 0

FILE NUMBER: HSBDO-135

INVOICE NO.: *****

03/29/13 TSK	Correspondence to and from Attorney Brubacher re confidentiality of the documents proposed to be submitted for evaluation of the proposed settlement.	0.3	295.00	88.50	F
03/29/13 POB	Advance Desert Sleep Center - analyze use of provided financial information.	0.2	295.00	59.00	B

ATTORNEYS FEES:

7345.50

===== TIME AND FEE SUMMARY =====

	TIMEKEEPER	RATE	HOURS	FEES
B. BARRY, JR.	ATTORNEY	295.00	4.80	1416.00
T. KOVALIVKER	ATTORNEY	295.00	20.70	5929.50

CURRENT CHARGES:

7345.50

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

INV: *****

OUR FILE NUMBER: HEBCO-140 EGB

RE: So Cal Del, LLC

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

BALANCE DUE FROM PREVIOUS STATEMENT	.00
LESS PAYMENT(S)	.00

BALANCE FORWARD	.00
ATTORNEYS FEES:	2940.50
COSTS ADVANCED:	0.00
CURRENT CHARGES:	2940.50

TOTAL DUE:	2940.50

401 West A Street
17th Floor
San Diego, CA 92101
☐ (619) 238-1010
☐ (619) 238-1981

#4804
**Mulvaney
Barry**

Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

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Thomas C. Hebrank

MARCH 21, 2013 PAGE 2

FILE NUMBER: HEBCO-140

INVOICE NO.: *****

01/25/13	TSK	Research re corporate status of SoCal Del LLC (.3); prepare Complaint against SoCal Del and Guarantors (2.4).	2.7	295.00	796.50	F
01/25/13	EGB	Review and revise Complaint; analyze service issues.	1.1	295.00	324.50	F
01/25/13	EGB	Analyze venue issue for So Cal Del Complaint.	0.2	295.00	59.00	F
01/28/13	LAB	Prepare Civil Case Cover Sheet and Summons for SoCal Del, LLC.	0.2	100.00	20.00	F
01/28/13	TSK	Receipt and analysis of correspondence from Lisa Ryan re status of payments from SoCal Del (.1); revise, edit and finalize Complaint (.6); research re location of Defendants for service (.3); prepare correspondence to Receiver re Complaint (.2); analyze and revise Summons and Civil Case Coversheet and prepare Complaint for filing (.2).	1.4	295.00	413.00	F
02/06/13	TSK	Receipt and analysis of filed Complaint; confirm addresses for service of Complaint on Defendants; prepare correspondence to Receiver re status.	0.4	295.00	118.00	F
02/08/13	TSK	Receipt and analysis of report from process server re status of service of Complaint.	0.2	295.00	59.00	F
02/22/13	TSK	Analyze status of service of Complaint and deadlines to respond; prepare correspondence to Receiver re same.	0.4	295.00	118.00	F

401 West A Street
17th Floor
San Diego, CA 92101
☐ (619) 238-1010
☐ (619) 238-1981

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Barry**
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Attorneys At Law

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Thomas C. Hebrank MARCH 31, 2013 PAGE 3
FILE NUMBER: NEBCO-140
INVOICE NO.: *****

03/06/13 TSK	Confirm service upon Jeffrey Hansberger.	0.2	295.00	59.00	F
03/18/13 TSK	Receipt and analysis of correspondence from Attorney John Mirau re settlement offer; prepare correspondence to Attorney Mirau re same; prepare correspondence to the Receiver re same.	0.7	295.00	206.50	B
03/18/13 EGR	Analyze documentation from Attorney Mirau; analyze response to settlement offer.	0.8	295.00	236.00	F
03/25/13 TSK	Receipt and analysis of correspondence from Attorney Mirau attaching personal financial statements of the guarantors and schedule of assets and liabilities for the company; prepare correspondence to the Receiver re same.	0.6	295.00	177.00	F
03/26/13 TSK	Additional analysis of settlement offer and financial statements of the guarantors.	0.4	295.00	118.00	F
03/27/13 TSK	Telephone call from and conference with Attorney Mirau re response to settlement offer (.1); telephone conference with the Receiver re same (.2); additional telephone conference with Attorney Mirau re obtaining tax returns and further extending the date to respond to the Complaint (.3); correspondence to and from Attorney Mirau re same (.2).	0.8	295.00	236.00	F

ATTORNEYS FEES: 2940.50

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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

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FILE NUMBER: HEBCO-140
INVOICE NO.: *****

MARCH 31, 2013 PAGE 4

-----TIME AND FEE SUMMARY-----				
-----TIMEKEEPER-----		RATE	HOURS	FEES
BARRY, JR.	ATTORNEY	295.00	2.00	619.50
KOVALIVKER	ATTORNEY	295.00	7.00	2301.00
BRAYTON	LEGAL ASSISTANT	100.00	20.00	200.00

CURRENT CHARGES: 2940.50

TOTAL DUE: 2940.50

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

INV: *****

OUR FILE NUMBER: HSCCO-141 808

RE: Stauffer's Landscape, Inc.

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2013

BALANCE DUE FROM PREVIOUS STATEMENT	.00
LESS PAYMENT(S)	.00

BALANCE FORWARD	.00
ATTORNEYS FEES:	973.50
COSTS ADVANCED:	0.00
CURRENT CHARGES:	973.50

TOTAL DUE:	973.50

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17th Floor
San Diego, CA 92101

☐ (619) 238-1010
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Barry**
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MARCH 31, 2013

PAGE 2

FILE NUMBER: HEBCO-141

INVOICE NO.: *****

01/31/13	TSK	Correspondence to and from the Receiver re filing suit against Stauffer's Landscape, Inc. (.1); commence preparation of Complaint for Common Counts (1.3).	1.4	295.00	413.00	F
02/04/13	TSK	Analyze whether to include a cause of action in the Complaint for Breach of Contract in light of the apparent lack of written signed contract; telephone call to and conference with Charles Copeland re details of obligation to Stauffer's; telephone call to Stauffer's to investigate allegation that the company is no longer operating.	0.8	295.00	236.00	F
02/04/13	EGB	Analyze need for documentation of Stauffer loan	0.3	295.00	88.50	F
02/06/13	TSK	Prepare correspondence to Receiver re Charles Copeland's claim that Stauffer's Landscape, Inc. is no longer operating.	0.3	295.00	88.50	F
02/06/13	EGB	Stauffer's Landscape - Analyze contact with Charles Copeland re background of loan, status of business.	0.3	295.00	88.50	B
02/19/13	TSK	Telephone call to and conference with Charles Copeland re obtaining a copy of the Note to Stauffer's.	0.2	295.00	59.00	F

ATTORNEYS FEES:

973.50

401 West Avenue
17th Floor
San Diego, CA 92101

☐ (619) 238-1010
☐ (619) 238-1981

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Mulvaney Barry

Mulvaney Barry Beatty
Linn & Mayers LLP
Attorneys At Law

Thomas C. Hebrank

MARCH 31, 2013 PAGE 2

FILE NUMBER: HEBCO-141

INVOICE NO.: *****

***** TIME AND FEE SUMMARY *****				
***** TIMEKEEPER *****		RATE	HOURS	FEES
E BARRY, JR.	ATTORNEY	295.00	1.60	177.00
T KOVALIVKER	ATTORNEY	295.00	2.70	796.50

CURRENT CHARGES: 973.50

TOTAL DUE: 973.50

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

24 Defendants.

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

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

DATE: June 3, 2013
TIME: 10:00 a.m.
DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

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

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

5
6 MULVANEY BARRY BEATTY LINN &
MAYERS LLP

7 DATED: April 30, 2013

8 By: /s/ Patrick L. Prindle
9 Everett G. Barry, Jr.
10 John H. Stephens
11 Patrick L. Prindle
12 Attorneys for Permanent Receiver,
13 Thomas C. Hebrank
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MULVANEY BARRY BEATTY LINN & MAYERS
A LIMITED LIABILITY PARTNERSHIP
SEVENTEENTH FLOOR
401 WEST A STREET
SAN DIEGO, CALIFORNIA 92101-7944
TELEPHONE 619 238-1010
FACSIMILE 619 238-1981

HEBCO.125.360704.1

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

Date: June 3, 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 Fifth 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 Fifth Interim Application of Mulvaney Barry Beatty Linn & Mayers, LLP ("Mulvaney Barry"), counsel for Receiver, and any opposition thereto, and good cause appearing therefor,

EXHIBIT A

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). The
5 foregoing fees and costs shall be paid from available unrestricted
6 Receivership funds.

7
8 IT IS SO ORDERED.

9 Dated: _____
10 Judge, United States District Court

11
12 Submitted by:

13
14 MULVANEY BARRY BEATTY LINN & MAYERS LLP

15
16 By: /s/ Patrick L. Prindle
17 Attorneys for Permanent Receiver, Thomas C. Hebrank

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28 HEBCO.125.360752.1

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

24 Defendants.

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

CERTIFICATION BY APPLICANT

DATE: June 3, 2013
TIME: 10:00 a.m.
DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

25 I, Patrick L. Prindle certify that:

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

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

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

3 3. All fees contained in the Application are based on the rates
 4 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

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

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

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

28 /////

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: April 30, 2013

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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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

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UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND, ET
AL.,

Defendants.

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

CERTIFICATE OF SERVICE

DATE: June 3, 2013
TIME: 10:00 a.m.
Crtrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

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

On May 3, 2013, I served the following documents:

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

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

 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.

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

Executed on May 3, 2013 , at San Diego, California.

 /s/ Cindy Jennings
Cindy Jennings

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: June 3, 2013
TIME: 10:00 a.m.
Crtrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

20 I, Catherine Nownes-Whitaker, declare that I am over the age of 18
21 years and not a party to the action. I am employed in the County of San
22 Diego, California, within which county the subject service occurred. My
23 business address is 5955 DeSoto Avenue, Suite 100, Woodland Hills,
24 CA 91367

25 On May 3, 2013, I served the following documents:

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

2. FIFTH 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 FIFTH 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 FIFTH 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]

 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.

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

Executed on May 3, 2013 , at Woodland Hills, California.

 /s/ Catherine Nownes-Whitaker
Catherine Nownes-Whitaker

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

SERVICE/MAILING LIST

Updated: 03/20/13

Charles P. Copeland Copeland Group 25809 Business Center Dr., Ste B Redlands, CA 2374	Gregory J. Sherwin Esq. Fields Fehn & Sherwin 11755 Wilshire Blvd 5th Flr Los Angeles, CA 90025-1521	One West Bank 888 East Walnut St Pasadena, CA 91101
Michael T. O'Callaghan Esq. Mark J. Furuya Esq. Sabaitis O'Callaghan LLP 975 E. Green St Pasadena, CA 1106	Flagstar Bank Mail-Stop W-205-2 5151 Corporate Dr. Troy, MI 48098	Dana Leigh Ozols Esq. The Wolf Firm A Law Corporation Attys to Financial Services Industry 2955 Main St 2 nd Flr Irvine, CA 92614
Wells Fargo Commercial Mortgage Attn: Ken Murray 1901 Harrison St 7th Flr Oakland, CA 94612	LNR (loan servicer) Attn: Jorge Rodriguez 1601 Washington Ave 7th Flr Miami, FL 33139	C-III Asset Management LLC Attn: Kathy Patterson 5221 N. O'Connor Blvd Ste. 600 Irving, TX 75039
Home Savings & Loan Attn: Dan NY White 275 W. Federal St Youngstown, OH 44503	Wells Fargo Commercial Mortgage Servicing 1901 Harrison St 7 th Flr Oakland CA 94612	Andrew J. Haley, Esq. Greenwald Pauly Foster & Miller P.C. 1299 Ocean Ave. Ste 400 Santa Monica, CA 90401-1007
Pamela Wachter McAfee Nelson Mullins Riley & Scarborough LLP GlenLake One Ste 200 4140 Parklake Ave Raleigh, NC 27612	Anh T. Nong & Nhon Nguyen TTEE Pen 209 E. Sunset Dr South Redlands, CA 92373	Barbara Whan 33861 Plumtree Ln Yucaipa, CA 92399
Adele M. Hansen 6609 Summertrail Place Highland, CA 92346	Robert & Gladys Mitchell 11761 Almond Court Loma Linda, CA 92354	Betty Markwardt 1220 West 4th St Anaconda, MT 59711
Barbara Z. Stahr 667 Gull Dr. Bodega Bay, CA 94923	Carol P. Lowe 1837 Onda Dr. Camarillo, CA 93010	Charles Grey 63 Turnbury Ln. Irvine, CA 92620
Carol Docis Brokerage A/C 18028 W. Kenwood Ave. Devore, CA 92407	Richard Neal 7322 Starboard St. Carlsbad, CA 92011	Charles Schwab FBO Robert Howard IRA 502 Avenida La Costa San Clemente, CA 92672
Charles Schwab FBO Melvyn B. Roth IRA 5401 Lido Sands Dr Newport Beach, CA 92663-2204	Bonnie Kilmer 5120 Breckenridge Ave Banning, CA 92220	William F Davis Re: Floyd N. Andersen Highway 111 #9-472 La Quinta, CA 92253
Charles Schwab FBO Irena Sniecinski IRA P.O. Box 161680 Big Sky, MT 59716-1680	Maria Perez 1364 Aurora Ln San Bernardino, CA 92408	Geoffrey A. Gardiner 11535 Acacia St Loma Linda, CA 92354
Fred & Joyce Dimmitt 321 Myrtlewood Dr Calimesa, CA 92320	Charles Schwab FBO Melvyn Ross Roth IRA 5401 Lido Sands Dr Newport Beach, CA 92663	Charles Schwab FBO Janet Ihde IRA 35-800 Bob Hope Dr Ste 225 Rancho Mirage, CA 92270
Charles Schwab FBO Janet K. Ihde IRA P.O. Box 2131 Palm Springs, CA 92263	Charles Schwab FBO Kirk Howard Roth IRA 1648 Woodlands Rd Beaumont, CA 92223	Charles Schwab FBO Leonard F. Neumann IRA 30176 Live Oak Canyon Rd Redlands, CA 92373
Charles Schwab FBO Albert IRA 232 Anita Court Redlands, CA 92373	Charles Schwab FBO Angela Ellingson IRA 1155 Dysart Dr Banning, CA 92220	Charles Schwab FBO Harold Racine IRA 1408 S. Center St Redlands, CA 92373

Charles Schwab FBO Donald I. Peterson IRA Rollover 11075 Benton Street, Apt. 224 Loma Linda, CA 92354	Charles Schwab FBO Janet Ihde IRA P.O. Box 2131 Palm Springs, CA 92263	Charles Schwab FBO Kirk Howard IRA 1648 Woodlands Rd Beaumont, CA 92223
Charles Schwab FBO Janet Ihde 74-785 Hwy 111 Wall St W, Bldg #102 Indian Wells, CA 92210	Charles Schwab FBO Melvyn Ross Roth IRA 5401 Lido Sands Dr Newport Beach CA 92663	Charles Schwab FBO Richard Paul Blandford Roth IRA 7838 Valmont St Highland, CA 92346
Charles Schwab FBO Karl Phillips Roth IRA 27878 Via Sarasate Mission Viejo, CA 92692	Jacobson Trust 384 Mesa Verde Park Beaumont, CA 92223	Christi C. Higdon 11331 Sundance Lane Boca Raton, FL 33428
Robert & Enid McColloch 5520 Apple Orchard Ln. Riverside, CA 92506	J. Jay & Theresa Whan 30660 Susan Dr. Cathedral City, CA 92234	Clem M. McColloch Trust 5520 Apple Orchard Ln. Riverside, CA 92506
Christine Coffman 11331 Sundance Lane Boca Raton, FL 33428	Cinque Family Trust 36261 Chaparral Court Yucaipa, CA 92399	David Ziilch Trust 941 Kensington Dr Redlands, CA 92374
Cynthia Healy 2560 Gorden Rd. Ste 201-A Monterey, CA 93942	David Conston 417 Chino Canyon Palm Springs, CA 92262	Dusty Bricker 28 Ave At Port Imperial #220 West New York, NJ 07093
Diana M. Weed 1339 Wallach Place NW Washington, DC 20009	Dotan Family Trust 1618 Woodlands Beaumont, CA 92228	Elena Nizzia 1155 Dysart Dr. Banning, CA 92220
Earl R. Schamehorn Jr. 1721 Valley Falls Ave Redlands, CA 92374	Eddie & Jamie Dotan 20 Fairlee Terrace Waban, MA 02468	Gordon & Myra Peterson 118 Edgemont Dr. Redlands, CA 92373
Fred & Elaine Hollaus 1096 Deer Clover Way Castle Pines, CO 80108-8271	James Powell 12535 Redstone Circle Yucaipa, CA 92399	James R. Watson MD Inc. Profit Sharing Plan 259 Terracina Blvd Redlands, CA 92373
Henry W. Shelton 805 Nottingham Dr Redlands, CA 92373	Jessie Coleen Birch Revocable Trust 1948 Cave St Redlands, CA 92374	Jill A. Meader Revocable Trust 27250 Nicolas Rd Apt. A231 Temecula, CA 92591
Hu Tongs Inc. 16127 Kasota Rd Ste 105 Apple Valley, CA 92307	JRT Revocable Trust Jon Taylor Trustee P.O. Box 681 Calimesa, CA 92320	Kasota Group 279 Green Mountain Palm Desert, CA 92211
James P. Gerrard 1562 Lisa Ln. Redlands, CA 92374	Kathleen R. Wright 3605 Bonita Verde Dr Bonita CA 91902	Katie Hernandez P.O. Box 8874 Redlands CA 92375
Jean Seyda 168 Lakeshore Dr Rancho Mirage CA 92270	Robert Casady 14047 Pamlico Rd Apple Valley CA 92307	Jon J. Whan 30660 Susan Dr Cathedral City CA 92234
Joe Pinkner 279 Green Mountain Palm Desert CA 92211	Leonard F. Neumann 30176 Live Oak Canyon Rd Redlands CA 92373	Leslie G. Laybourne 11050 Bryant St Space 276 Yucaipa CA 92399
Joseph Dotan 1618 Woodlands Beaumont CA 92228	Louise Coffman 19291 Sabal Lake Dr Boca Raton FL 33434	Luckey Charitable Trust 8531 Glendale Rd Hesperia CA 92345
Kathi Seegraves 20521 Whitstone Circle Bend OR 97702	Margarita Estrada Perez P.O. Box 370 Chino CA 91708	Marjorie Hatfield Living Trust (Peggy Neumann) 30176 Live Oak Canyon Rd Redlands CA 92373
Khari Baker 27878 Via Sarasate Mission Viejo CA 92692	Mary Margaret Hasy Revocable Trust 6609 Summer Trail Place Highland CA 92346	Melvyn & Ruth Ross 5401 Lido Sands Dr. Newport Beach CA 92663
Smith Revocable Trust Lenna Smith 38367 Cherrywood Dr Murrieta CA 92562	Neal & Ruth Bricker Family Trust 985 S Orange Grove Blvd Unit 101 Pasadena CA 91105	Neal Living Trust 7322 Starboard St Carlsbad CA 92011

Lillian N. Franklin 740 E. Avery St San Bernardino CA 92404	Ngyuen & Nong Pension Plan 209 East Sunset Dr South Redlands CA 92373	Patrice A. Milkovich 3605 Bonita Verde Dr Bonita CA 91902
Manley J. Luckey 8531 Glendale Rd Hesperia CA 92345	Peggy Hatfield Neumann 30176 Live Oak Canyon Rd Redlands CA 92373	Perez Family Survivors Trust 13219 Pipeline Ave Chino CA 91710
Mark & Barbara Carpenter 35571 Sleepy Hollow Rd Yucaipa CA 92399	Peterson Revocable Living Trust 11075 Benton Street, Apt. 224 Loma Linda CA 92354	Pinkner Family Trust 279 Green Mountain Palm Desert CA 92211
Neonatology Medical Group Inc. Retirement Plan 731 Buckingham Dr Redlands CA 92374	Ron Mitchell 12033 Fourth St Yucaipa CA 92399	Samuel D. Gregory 4432 Strong St Riverside CA 92501
Paul Family Trust P.O. Box 7357 Redlands CA 92375	Schachtel Family Trust 6 Strauss Terrace Rancho Mirage CA 92270	Steele Family Trust 26858 Calle Real Capistrano Beach CA 92624
Perry Damiani 16127 Kasota Rd Ste 105 Apple Valley CA 92307	Taber Family Trust 1475 Crestview Rd Redlands CA 92374	TD Ameritrade FBO Steven IRA 14424 Greenpoint Ln Huntersville NC 28078
Rhonda Dean 1705 Antho NY Ave Cottage Grove OR 97424	Donna Wooley 12721 Columbia Ave Yucaipa CA 92399	TD Ameritrade FBO Betty Markwardt IRA 1220 West 4th St Anaconda MT 59711
Robert R. & Elayne Allen Route 2 Box 284 Ellington MO 63638	TD Ameritrade FBO Horace Dillow IRA 1343 Crestview Rd Redlands CA 92374	Cynthia Gillilan 39292 Oak Glen Rd Yucaipa CA 92399
Sandra And Perry Hayes 111 E. Sunset Dr South Redlands CA 92373	Jennifer Smith 38367 Cherrywood Dr Murrieta CA 92562	TD Ameritrade FBO Eddie Dotan Rollover IRA 20 Fairlee Terrace Waban MA 02468
Stahr Living Trust 667 Gull Dr Bodega Bay CA 94923	TD Ameritrade FBO Joseph Dotan IRA 1618 Woodlands Rd Beaumont CA 92223	The Bork Family Trust 24968 Lawton Ave Loma Linda CA 92357
TD Ameritrade FBO Charles Grey IRA 63 Turnbury Ln Irvine CA 92620	Ziilch Family Trust 667 Gull Dr Bodega Bay CA 94923	Thomas Phillips 1582 Huckleberry Ln San Luis Obispo CA 93401
TD Ameritrade FBO Jill Meader IRA 27250 Nicolas Rd Apt. A231 Temecula CA 92591	William & Marion Conley 376 Franklin Ave Redlands CA 92373	Ziilch Bypass Trust 667 Gull Dr Bodega Bay CA 94923
TD Ameritrade FBO Stephen Weiss IRA Rollover 109 Midland Rd. Charlestown RI 02813	Louis G. Fournier III The Sutton Companies 525 Plum St., Ste 100 Syracuse NY 13204	Debra B. Gervais Law Office of Debra B. Gervais 302 West South Ave Redlands CA 92373
TD Ameritrade FBO Ehud Dotan IRA 20 Fairlee Terrace Waban WA 02468	Michael S. Leib Maddin Hauser Wartell Roth & Heller PC Third Flr Essex Centre 28400 Northwestern Highway Southfield MI 48034-8004	Rollie A. Peterson Esq. Peterson & Kell 2377 Gold Meadow Way Ste 280 Gold River, CA 95670
TD Ameritrade FBO Dallas Stahr IRA 667 Gull Dr Bodega Bay CA 94923	Gregory Glenn Glenn Conservatorship Cynthia Healy P. O. Box 4037 Monterey CA 93942	Dorothy Ziilch 667 Gull Dr Bodega Bay, CA 94923
The Peterson Revocable Living Trust 11075 Benton Street, Apt. 224 Loma Linda, CA 92354	Judy Racine 1408 S. Center St Redlands CA 92373	William & Dolores McDonald 1354 Rhonda Ln Redlands, CA 92373
Timothy C. Weed 133 E. Palm Ln Redlands, CA 92373	Norman & Lois Smith 36135 Golden Gate Dr. Yucaipa CA 92399	Brian & Sheri Branson 302 W. South Ave Redlands, CA 92373

David Holden 555 W. Redlands Blvd Redlands, CA 92373	Chris Condon 1334 Susan Ave Redlands, CA 92374	Mark Edwards P.O. Box 9058 Redlands, CA 92346
William R. & Janice L. Steele 26858 Calle Real Capistrano Beach, CA 92624	Frank Quinlan 895 Dove St 5 th Flr Newport Beach, CA 92660	Joy Atiga 12925 Hilary Way Redlands, CA 92373
Harold Raune Richard D. McCune Jr. McCune Wright LLP 2068 Orange Tree Ln., Ste 216 Redlands, CA 92374	Karl Schamehorn 1005 Hamlin Place Redlands, CA 92373	John Coombe 5 First American Way 4 th Flr Santa Ana, CA 92707
Phillip Wang Duane Morris LLP One Market Plaza Spear Tower, Ste 2200 San Francisco CA 94105-1127	David Baldridge 1717 Chaparrall #2 Redlands, CA 92373	Judy Baca 1001 West Balboa Blvd Newport Beach, CA 92661
Suzane L. Bricker 1444 W. 11th St Upland CA 91786	Dusty Bricker 241 W. 97 th St #14M New York NY 10025	Klaus K.A. Kuehn 3404 Beverly Dr San Bernardino CA 92405
Wright Family Living Trust 111 Sierra Vista Dr Redlands CA 92373	Stewart R. Wright 111 Sierra Vista Dr Redlands CA 92373	Higdon Revocable Trust 29107 Guava Ln Big Pine Key FL 33043
Weed Family Living Trust c/o Cathy or Stephen Weed 62 Rue Jean Baptiste Pigalle Paris FC 75010	Susan Wright 111 Sierra Vista Dr Redlands CA 92373	Vellore G. Muraligopal, Muraligopal Living Trust c/o Alfonso L. Poiré, Gaw Van Male 1261 Travis Blvd., Ste 350 Fairfield CA 94533-4825
TD Ameritrade FBO Don L. Higdon IRA 1600 Rhododendron #412 Florence OR 97439	Rick Higdon 29107 Guava Ln Big Pine Key FL 33043	Klaus & Linda Kuehn 13138 Oak Crest Dr Yucaipa CA 92399
Dr John Kohut /Mrs. Joann Kohut / Kohut Family Trust / John J. Kohut / FBO John Kohut IRA c/o Lisa Torres Esq. Gates O'Doherty Gonter & Guy LLP 15373 Innovation Dr., Ste 170 San Diego CA 92128	Wayland W. Eure Jr. MD / FBO W.W. Eure Jr. MD Inc. IRA c/o David G. Moore Esq. Reid & Hellyer APC 3880 Lemon St Fifth Flr P.O. Box 1300 Riverside CA 92502-1300	Lynch Bypass Trust Lynch Lifetime Trust c/o David R. Moore Moore & Skiljan 7700 El Camino Real, Ste 207 Carlsbad CA 92009
George L. Fletcher/Janet G. Fletcher c/o Christopher A. Shumate Albrektsen Law Offices 1801 Orange Tree Ln Ste 230 Redlands, CA 92374-4587	George L. Fletcher Janet G. Fletcher 1910 Country Club Ln Redlands, CA 92373	George L. Fletcher/Janet G. Fletcher Trustees of the Fletcher Trust dated February 26 2010 1910 Country Club Ln Redlands, CA 92373
Charles Schwab FBO W.W. Eure Jr. MD Inc. IRA P.O. Box 10065 San Bernardino, CA 92423	W.W. Eure Jr. MD Inc. Donald Mason Registered Agent 8275 Deadwood Ct Redlands, CA 92373	Muraligopal Living Trust 731 Buckingham Dr Redlands, CA 92374
Vellore G. Muraligopal 731 Buckingham Dr Redlands, CA 92374	John J. Kohut 6946 Orozco Dr Riverside, CA 92506	Kohut Family Trust 6946 Orozco Dr Riverside, CA 92506
TD Ameritrade FBO John Kohut IRA 6946 Orozco Dr Riverside, CA 92506	Robert M. Shaughnessy Esq. DUCKOR SPRADLING 3043 4th Ave San Diego, CA 92103	Dan Baker c/o Jonathan L. Geballe Esq. 11 Broadway Ste 615 New York, NY 10004
Glenn Goodwin Trust PO Box 735 Skyforest, CA 92385	Benton-Cole Properties Inc. 11761 Almond Court Loma Linda, CA 92354	Robert H. Ziprick Esq. Ziprick & Cramer LLP 707 Brookside Ave Redlands, CA 92373
Ben Perez, Philip Perez and Michael Perez 13245 Victoria Street Rancho Cucamonga, CA 91739	Bilzin Sumberg Baena Price Axelrod LLP 1450 Brickell Avenue, Suite 2300 Miami, FL 33131-3456	Dill & Showler 400 Brookside Avenue Redlands, CA 92373

Federal Express P.O. Box 7221 Pasadena, CA 91109-7321	Franchise Tax Board P.O. Box 942857 Sacramento, CA 94257-0601	Goodwin & Associates 1175 Idaho St., Suite 201 Redlands, CA 92374
LandAmerica Assessment Corporation P.O. Box 27567 Richmond, VA 23261	Midland Loan Services PNC Bank Lockbox Lockbox Number 771223 1223 Solutions Center Chicago, IL 60677-1002	North Carolina Department of Revenue P.O. Box 25000 Raleigh, NC 27640-0645
Paracorp dba Parasec P.O. Box 160568 Sacramento, CA 95816-0568	Premium Assignment Corporation P.O. Box 3100 Tallahassee, FL 32315-3100	Scott Showler, Attorney at Law 1839 Commercenter West San Bernardino, CA 92408
Spilman Thomas & Battle, PLLC 110 Oakwood Drive, Suite 500 Winston-Salem, NC 27103	The Goodwin Insurance Agency P.O. Box 1897 Redlands, CA 92373	United States Treasury 290 North D Street San Bernardino, CA 92401-9964
Waterstone Asset Management 8720 Red Oak Blvd., Suite 300 Charlotte, NC 28217	Higgs Benjamin 101 West Friendly Ave., Suite 500 Greensboro, NC 27401	David Rapp, President Desert Commercial Property Management P.O. Box 2367 Rancho Mirage, CA 92270
Alfonso L. Poiré, Esq. Gaw, Van Male, APC 1261 Travis Blvd., Suite 350 Fairfield, CA 94533	James R. Forbes, Esq. Gaw, Van Male, APC 1261 Travis Blvd., Suite 350 Fairfield, CA 94533	American West Properties, Inc. P.O. Box 1299 Lake Forest, CA 92609
Brunick, McElhaney & Beckett P.O. Box 6425 San Bernardino, CA 92412	JG Service Company 15632 El Prado Road Chino, CA 91710	Linda Key MNJ Key Corporation P.O. Box 3655 San Diego, CA 92163-3655
MNJ Key Corporation P.O. Box 3655 San Diego CA 92163-3655	Charles & Mildred Grey 63 Turnbury Lane Irvine, CA 92620-0244	Mound Investments Attn: Rhonda Welday 34124 Freedom Road Farmington, MI 48335
OneWest Bank 390 West Valley Parkway Escondido, CA 92025-2635	SimplexGrinnell Dept CH 10320 Palatine, IL 60055-0320	Watertight Plumbing, Inc. 16462 Gothard St., Suite 202 Huntington Beach, CA 92647
Wesseling & Brackermann 6439 28 th Avenue Hudsonville, MI 49426	Ace Restoration & Waterproofing Inc. 620 E. Walnut Avenue Fullerton, CA 92831	Champion Roof Company 2233 Martin St. Suite 202 Irvine, CA 92612
Club Resource Group 25520 Schulte Court Tracy, CA 95377	Elizabeth Branson P.O. Box 911 Loma Linda, CA 92354	Michigan Department of Treasury P.O. Box 30113 Lansing, MI 48909
Michigan Dept of Treasury P.O. Box 30774 Lansing, MI 48909-8274	State of Michigan c/o Michigan Dept. of Treasury Dept. 77003 Detroit, MI 48277-0003	Cornerstone Lane Surveying Company 958 Temescal Circle Corona, CA 92879
Don Kent Riverside County Treasurer P.O. Box 12010 Riverside, CA 92502-2210	Elrod Fence Company 6459 Mission Blvd. Riverside, CA 92509	EMC Insurance Companies P.O. Box 219225 Kansas City, MO 64121-9225
FATCO National Commercial Services Attn: Accounts Receivable Dept. 5 First American Way Santa Ana, CA 92707	Innovative Electric & Consulting Inc. 18355 Hibiscus Avenue Riverside, CA 92508	Keystone Mortgage Corporation Attn: Loan Servicing Dept. 360 N. Sepulveda Blvd., Suite El Segundo, CA 90245

Mirage Developers, Inc. 121 S. Palm Canyon Dr., #208 Palm Springs, CA 92262	REP – Real Estate Partners 2569 McCabe Way, 2 nd Floor Irvine, CA 92614	Riverside Public Utilities 3900 Main Street Riverside, CA 92522-0144
The Mattacola Law Firm 217 N. Washington Street P.O. Box 725 Rome, NY 13442-0725	A J Horne Electric Company c/o Goldberg & Bloom, Inc. Attn: Robin Bloom 4750 N. Hiatus Rd. Fort Lauderdale, FL 33351	AJ Horne Electric Company 1200 South Broadway, Suite 105 Lexington, KY 40504
ADT Security Services Inc. P.O. Box 371967 Pittsburgh, PA 15250-7967	Aetna Building Maintenance P.O. Box 636290 Cincinnati, OH 45263-6290	Allied Waste Services #922 Sacramento P.O. Box 78030 Phoenix, AZ 85062-8030
Isaac Commercial Properties 771 Corporate Drive, Suite 30 Lexington, KY 40555-5066	B.B.D. Cleaning Service & Solutions P.O. Box 817 Lawrenceburg, KY 40342	Ben-Tel Service P.O. Box 55066 Lexington, KY 40555-5066
C & R Asphalt P.O. Box 8201 Lexington, KY 40533-8201	Cathy Burgess Interiors 155 East Main Street, Suite 102 Lexington, KY 40507	Columbia Gas of Kentucky P.O. Box 742523 Cincinnati, OH 45274-2523
Commonwealth of Kentucky Office of Housing, Building & Const. 101 Sea Hero Road, Suite 200 Frankfort, KY 40601-5405	Davis H. Elliot Construction Co., Inc. P.O. Box 37251 Baltimore, MD 21297-3251	Derek Roscoe c/o NAI Isaac Commercial Prop. 771 Corporate Dr., Suite 300 Lexington, KY 40503
Division of Revenue Lexington-Fayette Urban Cnty Govt P.O. Box 14058 Lexington, KY 40512	Golden Eagle Insurance P.O. Box 84834 San Diego, CA 92186-5834	Home Savings & Loan Company Commercial Loan Dpt. P.O. Box 1111 Youngstown, OH 44501
Ohio Department of Taxation P.O. Box 182101 Columbus, OH 43218-2101	Ohio Treasurer of State P.O. Box 181140 Columbus, OH 43218-1140	Spillman Thomaos & Battle 300 Kanawha Blvd. East P.O. Box 273 Charleston, WV 25321-00273
Thomas N. Jacobson, Esq. 3750 Santa Fe Avenue, Suite 105 Riverside, CA 92507	CLMG Corp. P.O. Box 55278 Boston, MA 02205-5278	Locke & Lord 111 South Wacker Drive Chicago, IL 60606
Mount Investment Limited Partnership c/o Heritier Nance & Smothers, P.C. 2150 Butterfield, Suite 250 Troy, MI 48084		