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10 Thomas C. Hebrank, Permanent
11 Receiver

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

15 SECURITIES AND EXCHANGE
16 COMMISSION,

17 Plaintiff,

18 v.

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

26 Defendants.

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

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

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

27 **PLEASE TAKE NOTICE** that on June 3, 2013 at 10:00 a.m. in
28 Courtroom 8 of the United States District Court, 312 North Spring Street,
Los Angeles, California, the Court will consider the Sixth Interim Fee
Application for Approval and Payment of Fees and Costs to Thomas C.
Hebrank, Permanent Receiver ("Receiver"), Court-appointed Permanent
Receiver for Charles P. Copeland; Copeland Wealth Management, A
Financial Advisory Corporation (Copeland Financial); Copeland Wealth

Management, A Real Estate Corporation ("Copeland Realty"); and their subsidiaries and affiliates (collectively, the "Receivership Entities"), and certain professionals, for approval and payment of fees and costs.

The following table summarizes the fees incurred, interim payment requested, and costs requested for the period January 1, 2013 through March 31, 2013 ("Period") by the Receiver:

Applicant and Role	Fees Incurred	Interim Payment Requested	Costs	Total
Thomas C. Hebrank	\$53,973.00	\$40,479.75	\$1,889.17	\$42,368.92

This notice, along with the Sixth Interim Fee Application for Approval and Payment of Fees and Costs 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.

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1 **NOTICE IS HEREBY GIVEN** that the proposed Order Approving the
2 Sixth Interim Fee Application of the Receiver, a true and correct copy of
3 which is attached hereto as “**Exhibit A**” and by this reference made a part
4 hereof, has been lodged with the above-entitled Court.

5
6 DATED: April 30, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

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

10 HEBCO.125.360952.1

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

Exhibit A

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

[PROPOSED]

**ORDER APPROVING SIXTH
INTERIM FEE APPLICATION OF
THOMAS C. HEBRANK,
PERMANENT RECEIVER**

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Sixth Interim fee application of
Thomas C. Hebrank, Court-appointed Permanent Receiver ("Receiver"),
and any opposition thereto, and good cause appearing therefor,

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1 IT IS HEREBY ORDERED as follows:

2 1. Fees and costs for the period January 1, 2013, through March
3 31, 2013, are approved and authorized to be paid in the respective sums
4 of \$40,479.75 and \$1,889.17, for a total of \$42,368.92.

5
6 **IT IS SO ORDERED.**

7
8
9 **Dated:** _____
10 **Judge, United States District Court**

11
12
13 Submitted by:

14 **MULVANEY BARRY BEATTY LINN & MAYERS LLP**

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

MULVANEY BARRY BEATTY LINN & MAYERS
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1 THOMAS C. HEBRANK
Permanent Receiver
2 501 W. Broadway, Suite 800
San Diego, California 92101
3 Phone: (619) 400-4922
Fax: (619) 400-4923
4 E-Mail: thebrank@ethreadvisors.com
5
6
7

8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 v.

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

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

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

Date: June 3, 2013
Time: 10:00 a.m.
Ct rm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

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

8 The Receiver has incurred \$53,973.00 in fees and \$1,889.17 in costs for this
9 Application Period. Detailed descriptions of the services rendered are contained in
10 Exhibit A attached hereto. Exhibit B is a chart reflecting the hours and fees billed to
11 each category of services on a monthly basis during the Application Period.
12 Exhibit C is a summary of the out-of-pocket costs. During the Application Period,
13 the Receiver and his staff have spent 307.0 hours at an overall blended billing rate of
14 \$175.81 per hour. The Receiver has discounted all fees by ten percent (10%) from
15 regular hourly billing rates. The Receiver is requesting and seeking interim
16 approval and payment of 75% of the fees for the Application Period totaling
17 \$40,479.75, and costs totaling \$1,889.17. The 75% interim award amount is
18 consistent with the Court's ruling on the Receiver's Second, Third, Fourth and Fifth
19 Interim Fee Applications.

20 21 I. OVERVIEW

22 A detailed description of the history and status of the case is contained in the
23 Receiver's Report #5 and subsequent filings. The following is an overview of the
24 Receivership case for the Application Period.

25 26 A. Copeland Realty Business Operations

27 Copeland Realty's business was essentially to manage the eight commercial
28 properties owned by the various Copeland Real Estate Limited Partnerships. The

1 Receiver had earlier terminated the Copeland Realty employees and closed down
2 the administrative office; thus saving the Receivership Estate approximately
3 \$25,000 per month. The Receiver took over operations for the properties, including
4 managing the properties, responding to tenant needs, working on leasing, receiving
5 rents, paying operating expenses and property taxes, and monitoring insurance. In
6 addition, the Receiver engaged tax professionals to prepare tax returns for all of the
7 Receivership Entities. The Receiver had to assist the firm in obtaining the necessary
8 information, and to provide ongoing assistance.

9
10 **B. Forensic Accounting Review**

11 On February 6, 2013, the Receiver issued Forensic Report #2 – Investors’
12 Equity Positions, focusing on the verification of investor/limited partner equity in
13 the Receivership Entities.

14 During the Application Period, the Receiver worked extensively to prepare
15 the third forensic accounting report summarizing financial activities involving
16 Defendant Copeland. For this report, all transactions involving Defendant were
17 reviewed and analyzed to determine funds and other consideration they received
18 from the Receivership Entities. Pooled investment and other investment account
19 details were obtained and reviewed. Defendant equity positions, loans, and
20 advances were analyzed, as were profits from sales of Receivership Entities. Fees,
21 commissions and other income were reviewed and summarized. Payroll
22 information has been and is being obtained and summarized. The report is
23 substantially completed, and the Receiver anticipates issuing this forensic report in
24 the near future.

25 **C. Asset Dispositions**

26 The following summarizes actions taken for the Application Period to date:

27 1. Copeland Properties Ten (“CP10”) – The Court approved a settlement with
28 the lender on December 28, 2012 whereby the Receiver abandoned his interest in

1 the property. The settlement agreement with the lender on the property allowed for
2 the Receiver to retain \$225,000 held by the Receiver. The Receiver substantially
3 completed the transfer during the Application Period.

4 2. Copeland Properties Eighteen ("CP18") – The Court approved a sale of the
5 property which closed on December 7, 2012 for \$8,550,000. The proceeds from the
6 sale have yet to be distributed due to continuing unresolved issues involving
7 demands by the lender.

8 3. The Receiver reached agreement with legal counsel representing Copeland
9 Realty Limited Partnerships (Copeland Properties Two, L.P./Copeland Properties
10 17, L.P. ("CP2/17"), Copeland Properties Five, L.P. ("CP5"), Copeland Properties
11 Seven, L.P. ("CP7"), and Copeland Properties Sixteen, L.P. ("CP16") to abandon
12 the Receiver's interest in these remaining properties to the limited partners for each
13 entity. The Court approved the settlement on April 8, 2013 which provided for
14 additional funds coming into the receivership estate. The Receiver is completing the
15 transition of these properties at this time.

16
17 **D. Notes Receivable Recoveries**

18 The Receiver has additionally performed an analysis and review of all notes
19 receivable for the Receivership Entities, including the tracing of payments and
20 receipts to the accounting and bank records, locating and reviewing notes receivable
21 documentation, and performing interest calculations. In conjunction with General
22 Counsel, the Receiver has made demand for payment and is attempting to collect on
23 all non-Receivership Entities notes receivables. Receiver's counsel has been
24 negotiating settlements with several of the note holders, and anticipates presenting
25 some of these to the Court for approval in the near future.

26 To date, \$83,907.90 has been collected.
27
28

II. FEE APPLICATION

The Receiver has recorded its time in the following categories:

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

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

A. General Receivership

This category contains time spent by the Receiver on (a) participating in meetings and conferences with the SEC and legal counsel, (b) general administrative matters including reviewing mail, emails and other correspondence directed to the Receivership Entities, (c) correspondence and communications with lenders, vendors, and tenants, (d) general bank account administration, (e) maintaining and updating the Receiver's website with case information and documents, (f) the employment of professionals, (g) traveling to Court hearings, investor communications and conducting an investor general meeting, and (h) administrative time involving the issuance of reports and sending of investor correspondence.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	44.0	\$9,900.00
G. Rodriguez	Director	\$157.50	6.4	\$535.50
TOTAL			50.4	\$10,435.50
Avg. Hourly Rate		\$207.05		

B. Asset Investigation & Recovery

Services in this category include time spent during the Application Period on (a) review of entity financial statements and accountings, (b) forensic accounting work including the analysis of assets and liabilities, entity receivables and payables, equity investments, and related party transactions; (c) identifying and securing receivership estate assets; and (d) recovery of receivership assets, including notes receivable. As previously noted, the Receiver has worked extensively during the Application Period to complete Forensic Accounting Report #2 dealing with the investors' equity positions and finalizing Forensic Accounting Report #3 focusing on the financial activities of the Defendants.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	15.0	\$3,375.00
S. Hoslett	Managing Director	\$180.00	29.2	\$5,256.00
L. Ryan	Accountant	\$90.00	18.3	\$1,647.00
TOTAL			62.5	\$10,278.00
Avg. Hourly Rate		\$164.45		

C. Reporting

This category contains time spent by the Receiver attending Court hearings and preparing receiver's reports, including issuing Forensic Accounting Report #2, and substantially completing Forensic Accounting Report #3.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	17.7	\$3,982.50
S. Hoslett	Managing Director	\$180.00	30.7	\$5,526.00
G. Rodriguez	Director	\$157.50	1.5	\$236.25
L. Ryan	Accountant	\$90.00	1.9	\$171.00
TOTAL			51.8	\$9,915.75
Avg. Hourly Rate		\$191.42		

D. Operations & Asset Sales

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

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	23.8	\$5,355.00
G. Rodriguez	Director	\$157.50	4.9	\$771.75
L. Ryan	Accountant	\$90.00	53.5	\$4,815.00
TOTAL			82.2	\$10,941.75
Avg. Hourly Rate		\$133.11		

E. Claims and Distributions

Time billed in this category includes the Receiver's work on the proof of claim process for investors and creditors, including substantial time assisting investors with questions regarding the claims process.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	22.4	\$5,040.00
L. Ryan	Accountant	\$90.00	8.3	\$747.00
TOTAL			30.7	\$5,787.00
Avg. Hourly Rate		\$188.50		

F. Legal Matters & Pending Litigation

Time billed in this category includes the Receiver's work on (a) issues relating to actions against the Receivership Entities pending at the time of the Receiver's appointment, (b) meetings with legal counsel; and (c) oppositions and filings related to the operation of the receivership.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$225.00	29.4	\$6,615.00
TOTAL			29.4	\$6,615.00
Avg. Hourly Rate		\$225.00		

G. Costs

The Receiver requests that the Court approve \$1,889.17 in costs. A detailed listing of each expense is summarized in Exhibit C. The Receiver charges \$.15 per page for copies and all other items are billed at actual cost. Any travel reflects coach airfare and reasonable accommodations billed at cost.

III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED

A. Efficient Staffing – Customary Rates

The Receiver believes his request is fair and reasonable and that the fees and costs incurred were necessary to the administration of the receivership estate. The Receiver's request for compensation is based on its customary billing rates charged in similar matters, discounted by ten percent (10%). The blended hourly rate for all services provided by the Receiver during the Application Period is \$175.81. The Receiver's billing rates are comparable or less than those charged in the community on similarly complex matters. Although the Receiver reviews his hourly rates and

1 adjusts them annually on January 1 to reflect greater experience and expertise,
 2 additional costs of operation, and comparable rates in the marketplace for
 3 competitive receivership firms, no rate adjustment will be requested in this case for
 4 2013.

5
 6 **B. Costs**

7 The Receiver also requests Court approval of \$1,889.17 in costs. A summary
 8 of costs is included as Exhibit C. The Receiver charges \$.15 per page for copies and
 9 all other items are billed at actual cost.

10
 11 **IV. CONCLUSION**

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

16
 17 WHEREFORE, the Receiver requests an order:

18 1. Approving \$53,973.00 in fees and \$1,889.17 in costs incurred by the
 19 Receiver during the Application Period; and authorizing payment on an interim
 20 basis of 75% of the fees totaling \$40,479.75 and \$1,889.17 in costs, for a total of
 21 \$42,368.92, from available receivership estate assets in Copeland Wealth
 22 Management (Copeland Realty), Copeland Wealth Management (Copeland
 23 Financial) and/or the Copeland Fixed Income Funds;

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

25
 26 Dated: May 2, 2013

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

EXHIBIT "A"

SEC - Copeland
January 2013

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
1/2/2013	Discuss CP10 final settlement and other issues with Atty Barry (3) Make deposits (4) Review claims process re: CP18 and CP10. Review vendor file and claims file to update list of creditors (1.1) Begin preparation of Equity Report. Review and print out equity schedules (1.5) Discussions re: CP16 lender issues (4) Investor correspondence (3) Vendor calls and follow-up (4) Investor distribution review (4)	4.8	Hebrank, T.	\$ 225.00	\$ 1,080.00	1.1		1.5	0.4	1.5	0.3
1/3/2013	TICs and correspondence with Atty Barry on legal matters (5) Conf Call re: purchase offer on CP16. Follow up with lender, broker, atty (1.3) Plan for taxes (4) Request vendor claims information (3)	2.5	Hebrank, T.	\$ 225.00	\$ 562.50	0.4			1.3	0.3	0.5
1/3/2013	Prepared and forwarded CP10 AP Summary to T. Hebrank. Prepared vendor payments for CP9, CP10 and Copeland Realty. Researched CP16 loan information and corresponded with T. Hebrank re same. Corresponded with D. Woodford at Home Savings re CP16 loan.	1.4	Ryan, L.	\$ 90.00	\$ 126.00				1.4		
1/4/2013	Review and sign AIP check run (5). Follow up on CP16 offer. TIC with lender (8) Review and process mail (4)	1.7	Hebrank, T.	\$ 225.00	\$ 382.50	0.9			0.8		
1/7/2013	Make deposits (4) Review and follow-up on Atty Kovalivker notes collection updates (6)	1.0	Hebrank, T.	\$ 225.00	\$ 225.00	0.4	0.6				
1/7/2013	Corresponded with T. Yousif re status of the sale. (1) Reviewed correspondence from Atty Barry re same. (1) Conferred with T. Hebrank re same. (1) Corresponded with T. Yousif re status of the sale. (1) Reviewed correspondence from Atty Barry re status of investors sale analysis. (1) Corresponded with T. Yousif re same. (1)	0.6	Rodriguez, G.	\$ 157.50	\$ 94.50				0.6		
1/8/2013	CP10 abandonment follow-up. Misc correspondence.	0.6	Hebrank, T.	\$ 225.00	\$ 135.00	0.6					
1/8/2013	Recorded CP9 deposit. Prepared vendor payments for CP5, CP9 and CP16.	0.8	Ryan, L.	\$ 90.00	\$ 72.00				0.8		
1/9/2013	Review and sign AIP check run (4) Review and execute claims documents. Discuss process with Atty Pringle (4) Search for Kohut documents per atty request (6) Discuss legal matters (5) Review and process mail (4)	2.3	Hebrank, T.	\$ 225.00	\$ 517.50	1.4					0.9
1/9/2013	Corresponded with T. Yousif re status of the CP 5 sale (1) Conferred with same re sale of the C-17/2 asset. (1) Correspondence to T. Hebrank re same and corresponded with T. Yousif re request to view CP 17/2 property. (3)	0.5	Rodriguez, G.	\$ 157.50	\$ 78.75				0.5		
1/10/2013	TIC with Atty Barry. Calculate cash balances for certain LPs (9) Follow up on CP10 abandonment issues (5) Updates on CP16 offer (3) Investor calls and correspondence (4)	2.1	Hebrank, T.	\$ 225.00	\$ 472.50	0.4			0.8		0.9
1/10/2013	Reviewed and sorted mail and correspondence. Completed and mailed EDD for Copeland Realty. Scanned and forwarded CP5 property tax bill to C. DeFilippo at Anixter. Completed and mailed CP5 tax withholding form. Recorded vendor invoices and prepared vendor payments for CP5 and CP7. Updated cash activity and recorded deposits for Copeland Realty, CP7, CP10, CP16, CP17 and CP18.	4.0	Ryan, L.	\$ 90.00	\$ 360.00				4.0		
1/11/2013	Update on legal issues with Atty Barry and Stephens (7) Review Quinlan LP settlement issues (5) Website updates (5) Review report status and open items (6)	2.3	Hebrank, T.	\$ 225.00	\$ 517.50	0.5		0.6			1.2
1/11/2013	Provided requested cash balances to T. Hebrank.	0.2	Ryan, L.	\$ 90.00	\$ 18.00				0.2		
1/11/2013	Corresponded with T. Yousif re sale of the CP 5 asset. (1)	0.1	Rodriguez, G.	\$ 157.50	\$ 15.75				0.1		
1/13/2013	Reviewed correspondence from L. Ryan re CP 5 payment. Researched same and corresponded details of research. (4)	0.4	Rodriguez, G.	\$ 157.50	\$ 63.00				0.4		
1/14/2013	Work on CP10 transition issues (4) Review and sign AIP check run (3) Review Quinlan updates and proposal. Discuss with Atty Barry (9)	1.6	Hebrank, T.	\$ 225.00	\$ 360.00	0.3			0.4		0.9
1/14/2013	Corresponded with C. DeFilippo re Anixter rent payment. Corresponded with G. Goodwin re CP10 take over. Researched CP10 property taxes due in February.	0.5	Ryan, L.	\$ 90.00	\$ 45.00				0.5		

EXHIBIT A

1/14/2013	Conferred with T. Yousif re status of the pending CP5 sale. (3) Reviewed correspondence from L. Ryan and T. Hebrank re CP 5 rent payments. (2)	0.5 Rodriguez, G.	\$ 157.50	\$ 78.75				0.5	
1/15/2013	Go to storage to retrieve documents per atty request. (1.5) Discuss Quinlan settlement with Atty Barry, review documents (8) Assist with CP10 transition (3) Review, discuss and modify Quinlan settlement document (1.1) CP16 update with lender (2) CP5 Rent review (2)	4.1 Hebrank, T.	\$ 225.00	\$ 922.50	1.5			0.7	1.9
1/15/2013	Researched and forwarded CP10 insurance information and financials to B. Salsberry. Prepared CP10 bank reconciliation.	0.5 Ryan, L.	\$ 90.00	\$ 45.00				0.5	
1/15/2013	Conferred with David Magaad re sale of CP 5 property. Briefly reviewed new LOI for CP5. (3)	0.3 Rodriguez, G.	\$ 157.50	\$ 47.25				0.3	
1/16/2013	Deliver documents for legal review (6) Discuss claims process and Quinlan settlement with Atty Barry and Stephens. Follow up on claims process (1.3) Multiple T/Cs and correspondence on CP10 transition issues and claims process and letter re: same (1.4) T/Cs with investors (5) Correspond with attorneys on CP10 cash issues (5)	4.3 Hebrank, T.	\$ 225.00	\$ 967.50	0.5			1.9	
1/16/2013	Corresponded with G. Goodwin re CP10. Conferred with T. Hebrank re payment from CP10 and request for financial information. Prepared CP10 vendor payment.	0.7 Ryan, L.	\$ 90.00	\$ 63.00				0.7	
1/16/2013	Reviewed correspondence from D. Magaad re offer on CP5 (1) Conferred with same and recommended follow up email to Atty Quinlan. (3)	0.4 Rodriguez, G.	\$ 157.50	\$ 63.00				0.4	
1/17/2013	Make deposits. Review and process mail (7) Discuss and review correspondence relating to Quinlan settlement (6)	1.3 Hebrank, T.	\$ 225.00	\$ 292.50	0.7				0.6
1/17/2013	Recorded Copeland Realty deposit	0.1 Ryan, L.	\$ 90.00	\$ 9.00				0.1	
1/17/2013	Reviewed correspondence from T. Yousif and D. DeMaagd re offer on CP5. (2)	0.2 Rodriguez, G.	\$ 157.50	\$ 31.50				0.2	
1/18/2013	Review and process mail. Misc correspondence (5)	0.5 Hebrank, T.	\$ 225.00	\$ 112.50	0.5				
1/18/2013	Prepared LP vendor lists and forwarded same to T. Hebrank.	0.3 Ryan, L.	\$ 90.00	\$ 27.00				0.3	
1/21/2013	Prepare schedule of additional proof of claims (1.6) Respond to investor requests (4)	2.0 Hebrank, T.	\$ 225.00	\$ 450.00	0.4			1.6	
1/21/2013	Prepared files and performed filing.	0.4 Ryan, L.	\$ 90.00	\$ 36.00				0.4	
1/22/2013	Review and process mail (3) Contact tenant for CP9 (4) Review and discuss CP2 settlement agreement (8) Review schedule of investor distributions for potential clawback actions (1.3) Review and settle CP18 title fee issue (5) Finalize draft of Forensic Report #2 (1.7)	5.0 Hebrank, T.	\$ 225.00	\$ 1,125.00	0.3	1.3	1.7	0.9	0.8
1/22/2013	Prepared vendor payments for CP18 and Copeland Realty.	0.4 Ryan, L.	\$ 90.00	\$ 36.00				0.4	
1/23/2013	Review Quinlan settlement details, provide requested information. (8) Met with Atty Barry and Kovalivker re: notes receivable collections status and other legal matters. Follow up on requested information. (2.7) Discuss and review C. Copeland document subpoena with Atty Prindle (4)	3.9 Hebrank, T.	\$ 225.00	\$ 877.50					3.9
1/23/2013	Prepared bank reconciliations for CP15, Financial Advisors, Private Equity and CP4. Conferred with T. Hebrank re claims forms. Reviewed Proof of Claim. Corresponded with J. Baulista at US Bank re CP10 checking account. Archived documents for 2012 and prepared 2013 files.	1.5 Ryan, L.	\$ 90.00	\$ 135.00				1.5	
1/24/2013	Review lease abstracts and extensions with lender for CP9. Contact tenant re: extension. Follow up on HVAC issues (1.3) Review investor N/R and N/P for inclusion in Forensic Report. Finalize Report (2.1) Review and discuss Quinlan settlement issues, provide information (8)	4.2 Hebrank, T.	\$ 225.00	\$ 945.00			2.1	1.3	0.8
1/24/2013	Scanned and forwarded insurance invoice to G. Goodwin.	0.2 Ryan, L.	\$ 90.00	\$ 18.00				0.2	
1/25/2013	Transition issues re new receiver for CP9. T/C with lender and new receiver. Assist with tenant issues (1.0) T/C with Atty Barry and follow-up on CP10 transition (8) Review and process mail (3) CP10 transition issues (4) Misc correspondence and investor calls re: proof of claims (1.4)	3.9 Hebrank, T.	\$ 225.00	\$ 877.50	0.3			1.4	0.8
1/25/2013	Sent CP10 Quickbooks to T. Hebrank. Sent CP10 cash report to T. Hebrank. Confirmed Fixed Income 2 customer deposit and corresponded with T. Kovalivker re same. Begun to prepare 1099's for Copeland entities.	1.2 Ryan, L.	\$ 90.00	\$ 108.00				1.2	

EXHIBIT A

1/28/2013	Tenant repair issues and receivership transition for CP9. Review plans with legal counsel. (1.3) Follow up on EDD delinquency with C. Copeland (4) Proof of claim correspondence. (9) Review and authorize complaint re. SoCal Deli delinquent N/R (4) Legal update re: CP10 with Atty Stephens (2) T/C from CP217 lender, others on proof of claim (5) Make deposits (3) Investor calls and assistance (4) Review Quinlan settlement updates (3)	4.7 Hebrank, T.	\$	225.00	\$	1,057.50	1.2	0.4	1.7	0.9	0.5
1/28/2013	Corresponded with T. Hebrank re investor emails re Proof of Claim. Corresponded with multiple investors re same. Conferred with B. Howard re Proof of Claim. Sent M. Heller CP9 reports. Continued to work on 1099's for Copeland entities. Corresponded with G. Goodwin re invoice for CP10. Forwarded Quickbook file to J. Alvarez.	2.6 Ryan, L.	\$	90.00	\$	234.00			2.6		
1/29/2013	Review and process mail (3) Investor proof of claim calls, respond to correspondence re: same (1.0) Quinlan settlement updates, provide requested information (9) CP9 and CP10 transition issues (6)	2.8 Hebrank, T.	\$	225.00	\$	630.00	0.3		1.5	1.0	
1/29/2013	Update Fixed Income Note Receivable interest calculations for Spraggins note as requested by T. Kovalivker. Research and provide equity schedules to investor M. Ross.										
1/29/2013	Corresponded with vendor re tax id information. Forwarded lender information to B. Everett. Forwarded cash activity information to T. Hebrank.	1.9 Hoslett, S.	\$	180.00	\$	342.00		1.9			
		0.5 Ryan, L.	\$	90.00	\$	45.00			0.5		
1/30/2013	Assist Atty Barry with information for settlement agreements (8) Review equity schedules for investor return of capital recoveries (1.1) Investor proof of claim questions. Correspond with SEC re: same (9)										
1/30/2013	Corresponded with L. Ryan re CP5 rent payment. (1)	2.8 Hebrank, T.	\$	225.00	\$	630.00		1.1		0.9	0.8
		0.1 Rodriguez, G.	\$	157.50	\$	15.75			0.1		
1/30/2013	Prepared bank reconciliations for Copeland Realty, CP2, CP5, CP7, CP9, CP16, CP17 and CP18. Recorded deposits for CP7, CP5, CP10 and Copeland Realty. Recorded CP7 vendor invoice and prepared payment. Corresponded with CP9 vendor re reimbursement. Prepared and forwarded financial information to M. Heller for CP9. Corresponded with T. Hebrank and T. Kovalivker re note receivables. Forwarded tenant information to T. Hebrank. Corresponded with investors re Proof of Claim form. Prepared 1099's for Copeland Realty, CP9 and CP17.	4.7 Ryan, L.	\$	90.00	\$	423.00			4.7		
1/31/2013	Review and process mail. Misc correspondence (4) Tenant issues (4) Proof of claims calls and correspondence (1.0) Discuss tax filings (5)										
1/31/2013	Completed CP18 1099's and mailed. Recorded CP9 vendor invoices and prepared payments for same. Begun to prepare final CP9 utility charge back schedule. Corresponded with various investors re Proof of Claim form.	2.3 Hebrank, T.	\$	225.00	\$	517.50	0.4		0.9	1.0	
		4.8 Ryan, L.	\$	90.00	\$	432.00			4.8		
SubTotal Fees		90.5			\$	16,719.75	12.1	5.3	41.9	8.6	16.7
					\$	540.90					
					\$	-					
					\$	-					
Grand Total					\$	17,260.65					

60.7	Hebrank, T.	\$	225.00	\$	13,657.50	\$	2,722.50	\$	765.00	\$	1,327.50	\$	3,150.00	\$	1,935.00	\$	3,757.50	
1.9	Hoslett, S.	\$	180.00	\$	342.00	\$	-	\$	342.00	\$	-	\$	-	\$	-	\$	-	
3.1	Rodriguez, G.	\$	157.50	\$	488.25	\$	-	\$	-	\$	-	\$	488.25	\$	-	\$	-	
24.8	Ryan, L.	\$	90.00	\$	2,232.00	\$	-	\$	-	\$	-	\$	2,232.00	\$	-	\$	-	
90.5					\$	16,719.75	\$	2,722.50	\$	1,107.00	\$	1,327.50	\$	5,870.25	\$	1,935.00	\$	3,757.50

EXHIBIT A

**SEC - Copeland
February 2013**

Billing Category Allocation											
Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	A	B	C	D	E	F
2/1/2013	Misc. correspondence. Sign A/P checks. Make deposits. Review and process mail (1.3) Investor proof of claim calls (8)	2.1	Hebrank, T.	\$ 225.00	\$ 472.50	1.3					
2/1/2013	Corresponded with multiple investors re Proof of Claim forms. Conferred with One West Bank re year end statement.	0.9	Ryan, L.	\$ 90.00	\$ 81.00				0.9		
2/2/2013	Review Quinlan settlement agreements and tie out financial and other information (2.1) Finalize Forensic Equity Report, incorporating comments and changes (1.0)	3.1	Hebrank, T.	\$ 225.00	\$ 697.50			1.0			
2/3/2013	Review and update 19 investor equity schedules for NIP & N/R balances.	5.6	Hoslett, S.	\$ 180.00	\$ 1,008.00		5.6				2.1
2/4/2013	Respond to S. Bricker re: Proof of Claim and multiple correspondence (8) Update Forensic Equity Report. Discuss modifications to exhibits (9) T/C with Atty Barry re: Quinlan settlements. Review information (4) Return investor Proof of Claim calls (8) Work on 2012 tax engagement (4) Review N/R collection updates (3)	3.6	Hebrank, T.	\$ 225.00	\$ 810.00		0.3	0.9	0.4	1.6	0.4
2/4/2013	Review exhibits for Forensic Report #2. Adjust Notes Receivable and Note Payable balance to agree between intercompany LPs. Review pooled investment schedules and sale from CP2 to CP17.	3.2	Hoslett, S.	\$ 180.00	\$ 576.00		3.2				
2/4/2013	Worked on Copeland Realty pooled investment schedules for Forensic Report #3. Prepared schedule detailing CP2 to CP17 sale. Researched and conferred with T. Hebrank re CP6 and CP8 loan balances.	5.0	Ryan, L.	\$ 90.00	\$ 450.00		5.0				
2/5/2013	T/C with Atty Stephens. T/C with investor Eure (7) Tenant repair issues (4) Discuss final Forensic Equity Report changes with project team. Review updated equity schedules for Forensic Equity Report. Finalize revisions and send to Atty Barry (1.4) Review and process mail (2)	2.7	Hebrank, T.	\$ 225.00	\$ 607.50	0.2		1.4	0.4		0.7
2/5/2013	Continued review and investor equity schedules for NIP & N/R balances. Provide 19 updated equity files to T. Hebrank for attachment to Forensic Report #2.	3.8	Hoslett, S.	\$ 180.00	\$ 684.00		3.8				
2/5/2013	Reviewed proposal from CP 17/2 re repairs for moisture intrusion. Reviewed photos and request for information re COI. Reviewed lease terms re landlord/tenant repairs. Corresponded with T. Hebrank re same. Corresponded with tenant re same. (1.2) Reviewed correspondence from T. Yousif and brokers re Magna sale (1)	1.3	Rodriguez, G.	\$ 157.50	\$ 204.75				1.3		
2/5/2013	Prepared flowcharts and exhibits for Forensic Report #3. Reviewed investor schedules and payable balances on same. Corresponded with Keystone re vendor contact. Gathered and mailed investor information per their request.	1.5	Ryan, L.	\$ 90.00	\$ 135.00		1.5				
2/6/2013	Retrieve records and loan docs from storage for legal. Deliver to attorneys (1.6) Post items to website (3) Provide updates to settlement agreements. Discuss with Atty Barry (7) Follow up on 2011 and 2012 tax issues (6) Follow up on notes receivable items. Discuss with Atty Kovalivker. (6) Make deposits. Review and process mail (7) Proof of claim calls (6)	5.1	Hebrank, T.	\$ 225.00	\$ 1,147.50	3.2	0.6			0.6	0.7
2/6/2013	Prepared cash balance report; forwarded to T. Hebrank. Recorded deposits for CP2, CP5, CP16 and CP17. Gathered and forwarded CP10 information to T. Hebrank.	1.3	Ryan, L.	\$ 90.00	\$ 117.00				1.3		
2/7/2013	Updates on legal issues, N/R collections, etc (4) Review and approve N/R collection letters and actions (5) Misc correspondence (4)	1.3	Hebrank, T.	\$ 225.00	\$ 292.50	0.4	0.9				
2/8/2013	Review 2011 and 2012 tax preparation status and outstanding tasks. Discuss with J. Alvarez (8) Review and process mail (2)	1.0	Hebrank, T.	\$ 225.00	\$ 225.00	1.0					
2/8/2013	Corresponded with investors re Proof of Claim forms. Gathered CP9 documents and forwarded to L. Black. Begun to prepare CP9 utility chargeback invoices.	2.3	Ryan, L.	\$ 90.00	\$ 207.00				2.3		
2/11/2013	Correspondence with CP16 lender (4). Draft Receiver's Report #5 (1.0) Investor proof of claim forms calls (4)	1.8	Hebrank, T.	\$ 225.00	\$ 405.00			1.0	0.4		0.4

EXHIBIT A

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EXHIBIT A

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EXHIBIT A

SEC - Copeland
March 2013

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
3/1/2013	Review and execute Quinlan settlement agreements and declaration. Discuss with Atty Barry (1.4) Proof of claim receipts and questions (1.7) Review and discuss declaration re: CP18 sale, discuss with Atty Tran (1.1) Discuss filings with SEC (2)	4.4	Hebrank, T.	\$ 225.00	\$ 990.00	0.2			1.1	1.7	1.4
3/1/2013	Reviewed and forwarded investor Proof of Claim emails to T. Hebrank. Corresponded with T. Kovalivker re Spraggins payments. Prepared vendor payments for CP2, CP5, CP7, CP16 and CP17. Reviewed Copeland Realty note receivable and payable account activity; conferred re same with S. Hoslett.	3.5	Ryan, L.	\$ 90.00	\$ 315.00						
3/2/2013	Proof of claim correspondence.	0.6	Hebrank, T.	\$ 225.00	\$ 135.00				3.5		
3/4/2013	Review and sign A/P check run (2) Review filings and post to website (8) Conf call with project team on Forensic Report #3, review documents (1.4)	2.4	Hebrank, T.	\$ 225.00	\$ 540.00	1.0	1.4				
3/4/2013	Work on Copeland exhibits, conference call with T. Hebrank. Conferred with L. Black re CP9 utility charge back billing. Reviewed and forwarded investor Proof of Claim emails to T. Hebrank. Reviewed Copeland Realty Note Receivables and Note Payables with S. Hoslett. Researched outstanding items on Copeland initial investments and buyouts in Limited Partnerships. Conferred with S. Hoslett and T. Hebrank re Forensic Report #3.	1.9	Hoslett, S.	\$ 180.00	\$ 342.00		1.9				
3/5/2013	Discuss Proof of Claim analysis. Provide data file for printing out forms (9)	4.3	Ryan, L.	\$ 90.00	\$ 387.00		3.0		0.9	0.4	
3/5/2013	Sorted mail and filed backup.	0.9	Hebrank, T.	\$ 225.00	\$ 202.50					0.9	
3/6/2013	Prepare for and met with project team on forensic report #3	0.2	Ryan, L.	\$ 90.00	\$ 18.00				0.2		
3/6/2013	Discussion with T. Hebrank/L. Ryan regarding updates to final report. Work with L. Ryan to gather additional information/support for forensic report; peland equity buyouts and lease buyouts for Forensic Report #3. Conferred with S. Hoslett and T. Hebrank re Forensic Report #3. Researched Copeland related Note Receivables in Fixed Income entities. Researched and gathered additional documentation on Copeland equity buyouts and lease buyouts for Forensic Report #3.	2.5	Hebrank, T.	\$ 225.00	\$ 562.50		2.5				
3/6/2013	Make deposits (4) TIC with Atty Barry on legal issues (3) Review N/R collection items (3) Review Proof of Claims with L. Ryan. Deliver claims filed and forward emails (8) Discuss Quinlan settlement term issues, review correspondence. CP16/Kohut related items. (8)	4.5	Ryan, L.	\$ 90.00	\$ 405.00		4.5				
3/7/2013	Conferred with K. Roberts re CP 17/2 repairs. Reviewed notes of same and corresponded with same.(5)	2.6	Hebrank, T.	\$ 225.00	\$ 585.00	0.4	0.3		0.8	0.8	0.3
03/07/13	Conferred with contact at Vantage re site inspection. Recorded CP17, Fixed Income 2 and 3 and Copeland Realty deposits. Reconciled cash for Copeland Realty, Fixed Income 1, 2 and 3. Forwarded cash balances to T. Hebrank. Conferred with Wells Fargo re change of address of auto pay check. Corresponded with T. Kovalivker re contact information. Prepared letter to request change of address.	0.5	Rodriguez, G.	\$ 157.50	\$ 78.75				0.5		
3/7/2013	Review tax preparation entity status (5) Review and process mail. Misc. Correspondence (4) Review court filing (2) Review Court filings and post to website (8) Arrange for subpoenaed payroll records (4) Updates and correspondence on N/R collection efforts (3)	1.1	Ryan, L.	\$ 90.00	\$ 99.00				1.1		
3/8/2013	Continued work on report and exhibits.	2.6	Hebrank, T.	\$ 225.00	\$ 585.00	2.3	0.3				
3/8/2013	Continued to review Forensic Report #3. Assisted S. Hoslett in compiling report and exhibits for final review.	1.9	Hoslett, S.	\$ 180.00	\$ 342.00		1.9				
3/11/2013	Coordinate obtaining payroll records for forensic report (6) Misc correspondence and calls (5) Discuss tax returns and issues (4) Conferred with T. Hebrank re hearing. Made plans to appear at same.	4.3	Ryan, L.	\$ 90.00	\$ 387.00		4.3				
03/11/13	Compiled documents for transfer to storage. Corresponded with J. Stephens re payroll documentation.	1.5	Hebrank, T.	\$ 225.00	\$ 337.50	0.9	0.6				
3/11/2013		0.4	Rodriguez, G.	\$ 157.50	\$ 63.00	0.4					
3/11/2013		0.4	Ryan, L.	\$ 90.00	\$ 36.00				0.4		

EXHIBIT A

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EXHIBIT A

39.4	Hebrank, T.	\$ 225.00	\$ 8,865.00	\$ 3,105.00	\$ 1,440.00	\$ 360.00	\$ 1,845.00	\$ 1,327.50	\$ 787.50
8.2	Hoslett, S.	\$ 180.00	\$ 1,476.00	\$ -	\$ 1,476.00	\$ -	\$ -	\$ -	\$ -
8.4	Rodriguez, G.	\$ 157.50	\$ 850.50	\$ 535.50	\$ -	\$ 236.25	\$ 78.75	\$ -	\$ -
30.1	Ryan, L.	\$ 90.00	\$ 2,709.00	\$ -	\$ 1,062.00	\$ -	\$ 1,098.00	\$ 549.00	\$ -
86.1			\$ 13,900.50	\$ 3,640.50	\$ 3,978.00	\$ 596.25	\$ 3,021.75	\$ 1,876.50	\$ 787.50

EXHIBIT “B”

**SEC - Copeland
Fee Application #6 Summary - Fees**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Jan-13	60.7	Hebrank, T.	\$	225.00	\$ 13,657.50	\$ 2,722.50	\$ 765.00	\$ 1,327.50	\$ 3,150.00	\$ 1,935.00	\$ 3,757.50
	1.9	Hoslett, S.	\$	180.00	\$ 342.00	\$ -	\$ 342.00	\$ -	\$ -	\$ -	\$ -
	3.1	Rodriguez, G.	\$	157.50	\$ 488.25	\$ -	\$ -	\$ -	\$ 488.25	\$ -	\$ -
	24.8	Ryan, L.	\$	90.00	\$ 2,232.00	\$ -	\$ -	\$ -	\$ 2,232.00	\$ -	\$ -
	90.5		\$		\$ 16,719.75	\$ 2,722.50	\$ 1,107.00	\$ 1,327.50	\$ 5,870.25	\$ 1,935.00	\$ 3,757.50
Feb-13	52.2	Hebrank, T.	\$	225.00	\$ 11,745.00	\$ 4,072.50	\$ 1,170.00	\$ 2,295.00	\$ 360.00	\$ 1,777.50	\$ 2,070.00
	49.8	Hoslett, S.	\$	180.00	\$ 8,964.00	\$ -	\$ 3,438.00	\$ 5,526.00	\$ -	\$ -	\$ -
	1.3	Rodriguez, G.	\$	157.50	\$ 204.75	\$ -	\$ -	\$ -	\$ 204.75	\$ -	\$ -
	27.1	Ryan, L.	\$	90.00	\$ 2,439.00	\$ -	\$ 585.00	\$ 171.00	\$ 1,485.00	\$ 198.00	\$ -
	130.4		\$		\$ 23,352.75	\$ 4,072.50	\$ 5,193.00	\$ 7,992.00	\$ 2,049.75	\$ 1,975.50	\$ 2,070.00
Mar-13	39.4	Hebrank, T.	\$	225.00	\$ 8,865.00	\$ 3,105.00	\$ 1,440.00	\$ 360.00	\$ 1,845.00	\$ 1,327.50	\$ 787.50
	8.2	Hoslett, S.	\$	180.00	\$ 1,476.00	\$ -	\$ 1,476.00	\$ -	\$ -	\$ -	\$ -
	8.4	Rodriguez, G.	\$	157.50	\$ 850.50	\$ 535.50	\$ -	\$ 236.25	\$ 78.75	\$ -	\$ -
	30.1	Ryan, L.	\$	90.00	\$ 2,709.00	\$ -	\$ 1,062.00	\$ -	\$ 1,098.00	\$ 549.00	\$ -
	86.1		\$		\$ 13,900.50	\$ 3,640.50	\$ 3,978.00	\$ 596.25	\$ 3,021.75	\$ 1,876.50	\$ 787.50
Grand Total	152.3	Hebrank, T.	\$	225.00	\$ 34,267.50	\$ 9,900.00	\$ 3,375.00	\$ 3,982.50	\$ 5,355.00	\$ 5,040.00	\$ 6,615.00
	59.9	Hoslett, S.	\$	180.00	\$ 10,782.00	\$ -	\$ 5,256.00	\$ 5,526.00	\$ -	\$ -	\$ -
	12.8	Rodriguez, G.	\$	157.50	\$ 1,543.50	\$ 535.50	\$ -	\$ 236.25	\$ 771.75	\$ -	\$ -
	82.0	Ryan, L.	\$	90.00	\$ 7,380.00	\$ -	\$ 1,647.00	\$ 171.00	\$ 4,815.00	\$ 747.00	\$ -
	307.0	Total	\$		\$ 53,973.00	\$ 10,435.50	\$ 10,278.00	\$ 9,915.75	\$ 10,941.75	\$ 5,787.00	\$ 6,615.00

EXHIBIT B

**SEC - Copeland
Fee Application #6 Summary - Hours**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Jan-13	60.7	Hebrank, T.				12.1	3.4	5.9	14.0	8.6	16.7
	1.9	Hoslett, S.				0.0	1.9	0.0	0.0	0.0	0.0
	3.1	Rodriguez, G.				0.0	0.0	0.0	3.1	0.0	0.0
	24.8	Ryan, L.				0.0	0.0	0.0	24.8	0.0	0.0
	90.5					12.1	5.3	5.9	41.9	8.6	16.7
Feb-13	52.2	Hebrank, T.				18.1	5.2	10.2	1.6	7.9	9.2
	49.8	Hoslett, S.				0.0	19.1	30.7	0.0	0.0	0.0
	1.3	Rodriguez, G.				0.0	0.0	0.0	1.3	0.0	0.0
	27.1	Ryan, L.				0.0	6.5	1.9	16.5	2.2	0.0
	130.4					18.1	30.8	42.8	19.4	10.1	9.2
Mar-13	39.4	Hebrank, T.				13.8	6.4	1.6	8.2	5.9	3.5
	8.2	Hoslett, S.				0.0	8.2	0.0	0.0	0.0	0.0
	8.4	Rodriguez, G.				6.4	0.0	1.5	0.5	0.0	0.0
	30.1	Ryan, L.				0.0	11.8	0.0	12.2	6.1	0.0
	86.1					20.2	26.4	3.1	20.9	12.0	3.5
Grand Total	152.3	Hebrank, T.				44.0	15.0	17.7	23.8	22.4	29.4
	59.9	Hoslett, S.				0.0	29.2	30.7	0.0	0.0	0.0
	12.8	Rodriguez, G.				6.4	0.0	1.5	4.9	0.0	0.0
	82.0	Ryan, L.				0.0	18.3	1.9	53.5	8.3	0.0
	307.0	Total				50.4	62.5	51.8	82.2	30.7	29.4

EXHIBIT "C"

SEC - Copeland
Fee Application #6 Summary - Costs

Project	Date	Description	Expense	Personnel
501	1/31/2013	Website Additions	\$ 240.00	E3
501	1/31/2013	Storage	\$ 105.00	E3
501	1/31/2013	Postage	\$ 82.65	E3
501	1/31/2013	Copies 755 @.15	\$ 113.25	Hebrank
		Subtotal	\$ 540.90	
501	2/28/2013	Website Additions	\$ 80.00	E3
501	2/28/2013	Storage	\$ 105.00	E3
501	2/28/2013	Postage	\$ 86.22	E3
501	2/28/2013	Parking and Regus Admin	\$ 34.88	E3
501	2/28/2013	Copies 683 @.15	\$ 102.45	Hebrank
		Subtotal	\$ 408.55	
501	3/18/2013	Amtrak - Court Hearing	\$ 112.00	Rodriguez
501	3/21/2013	FedEx	\$ 34.60	E3
501	3/31/2013	Website Additions	\$ 400.00	E3
501	3/31/2013	Storage	\$ 105.00	E3
501	3/31/2013	Postage	\$ 39.17	E3
501	3/31/2013	Copies 913 @.15	\$ 136.95	Hebrank
501	3/26/2013	Amtrak - Court Hearing	\$ 112.00	Hebrank
		Subtotal	\$ 939.72	
		Total	\$ 1,889.17	

Everett G. Barry, Jr. (SBN 053119)
John H. Stephens (SBN 82971)
Patrick L. Prindle (SBN 87516)
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Facsimile: 619-238-1981

Attorneys for Permanent Receiver,
Thomas C. Hebrank

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

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

DATE: June 3, 2013

TIME: 10:00 a.m.

DEPT. 8, 2nd Floor

Judge: Hon. Manuel L. Real

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

MULVANEY BARRY BEATTY LINN &
MAYERS LLP

DATED: April 30, 2013

By: /s/ Patrick L. Prindle

Everett G. Barry, Jr.

John H. Stephens

Patrick L. Prindle

Attorneys for Permanent Receiver,
Thomas C. Hebrank

Exhibit A

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

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

Defendants.

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

[PROPOSED]

**ORDER APPROVING SIXTH
INTERIM FEE APPLICATION OF
THOMAS C. HEBRANK,
PERMANENT RECEIVER**

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

The Court, having considered the Sixth Interim fee application of
Thomas C. Hebrank, Court-appointed Permanent Receiver ("Receiver"),
and any opposition thereto, and good cause appearing therefor,

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EXHIBIT A

1 IT IS HEREBY ORDERED as follows:

2 1. Fees and costs for the period January 1, 2013, through March
3 31, 2013, are approved and authorized to be paid in the respective sums
4 of \$40,479.75 and \$1,889.17, for a total of \$42,368.92.

5
6 **IT IS SO ORDERED.**

7
8
9 **Dated:** _____
10 **Judge, United States District Court**

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13 Submitted by:

14 **MULVANEY BARRY BEATTY LINN & MAYERS LLP**

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

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28 **EXHIBIT A**

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, Thomas C. Hebrank, certify that:

26 1. Applicant has read the Sixth Interim Fee Application for
27 Approval and Payment of Compensation of Thomas C. Hebrank,
28 Permanent Receiver;

2. To the best of the Applicant's knowledge, information and belief
formed after reasonable inquiry, the Sixth Interim Fee Application for
Approval and Payment of Compensation of Thomas C. Hebrank,

1 Permanent Receiver, and all fees and expenses therein are true and
 2 accurate and comply with the Billing Instructions (with any exceptions
 3 specifically noted in the Certification and described in the Application);

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

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

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

21
 22 DATED: May 3, 2013

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

24
 25
 26 HEBCO.125.360910.1

1 Everett G. Barry, Jr. (SBN 053119)
2 John H. Stephens (SBN 82971)
3 Patrick L. Prindle (SBN 87516)
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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, Cindy Jennings, declare that I am over the age of 18 years and
21 not a party to the action. I am employed in the County of San Diego,
22 California, within which county the subject service occurred. My
business address is 401 West A Street, 17th Floor, San Diego, California,
92101-7994.

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

24 **1. NOTICE OF HEARING ON SIXTH INTERIM FEE APPLICATION**
25 **FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO**
26 **THOMAS C. HEBRANK, PERMANENT RECEIVER**

27 **2. SIXTH INTERIM APPLICATION FOR APPROVAL AND**
28 **PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK,**

AS RECEIVER**3. NOTICE OF LODGMENT OF ORDER APPROVING SIXTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER****4. CERTIFICATION BY APPLICANT**

 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 Woodland Hills, California.

 /s/ Cindy Jennings
Cindy Jennings

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

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHARLES P. COPELAND, ET
AL.,

Defendants.

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

**AMENDED CERTIFICATE OF
SERVICE**

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

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

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

**1. NOTICE OF HEARING ON SIXTH INTERIM FEE APPLICATION
FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO
THOMAS C. HEBRANK, PERMANENT RECEIVER**

**2. SIXTH INTERIM APPLICATION FOR APPROVAL AND
PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK,**

AS RECEIVER**3. NOTICE OF LODGMENT OF ORDER APPROVING SIXTH INTERIM APPLICATION FOR APPROVAL AND PAYMENT OF FEES AND COSTS TO THOMAS C. HEBRANK, AS RECEIVER****4. CERTIFICATION BY APPLICANT**

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

[SEE ATTACHED SERVICE LIST]

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 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 Chaparral #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 Albrektson 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
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Mount Investment Limited Partnership c/o Heritier Nance & Smothers, P.C. 2150 Butterfield, Suite 250 Troy, MI 48084		