

1 Everett G. Barry, Jr. (SBN 053119)
2 John H. Stephens (SBN 82971)
3 Toby S. Kovalivker (SBN 234386)
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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 Thomas C. Hebrank,
11 Permanent Receiver

12 UNITED STATES DISTRICT COURT
13 CENTRAL DISTRICT OF CALIFORNIA
14 WESTERN DIVISION – LOS ANGELES

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

**REPLY TO OPPOSITION OF
VELLORE MURALIGOPAL, M.D.
AND MURALIGOPAL
INVESTMENTS, LLC TO MOTION
FOR ORDER APPROVING THE
RECEIVER’S DISTRIBUTION OF
CERTAIN ASSETS TO THE
INVESTORS OF COPELAND
PROPERTIES TEN, L.P.**

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

27 Thomas C. Hebrank (“Receiver”), the Court appointed Permanent
28 Receiver for Copeland Wealth Management, a Financial Advisory
Corporation, Copeland Wealth Management, a Real Estate Corporation,
and their subsidiaries and affiliates (collectively the “Receivership
Entities”) including, but not limited to, Copeland Properties Ten, LP

1 (“CP10”) and Copeland Fixed Income Three, L.P. (“CFI3”), hereby
2 submits the following Reply to the Opposition of Vellore Muraligopal,
3 M.D. and Muraligopal Investments, LLC (“Dr. Muraligopal”) to the
4 Receiver’s Motion for an Order Approving the Distribution of Certain
5 Assets to the Investors of CP10.

6 I.

7
8 **DR. MURALIGOPAL DOES NOT DISPUTE THAT HE OWES THE**
9 **MONEY TO CFI3, AND HE SPECIFICALLY AUTHORIZED THE**
10 **RECEIVER TO APPLY ANY INVESTOR DISTRIBUTIONS HE WOULD**
11 **RECEIVE TO THE DEBT**

12 As set forth in the Declaration of Thomas C. Hebrank filed
13 concurrently herewith (“Hebrank Declaration”), according to the books
14 and records of the Receivership Entities, Dr. Muraligopal, an investor in
15 CP10, is indebted to CFI3 in the principal amount of \$165,000.00, plus
16 interest at the rate of eight percent (8.00%) per annum (the “Loan”).
17 (Hebrank Declaration ¶ 3). The Loan is evidenced by a Straight Note
18 dated December 22, 2008 (“Note”), pursuant to the terms of which Dr.
19 Muraligopal was required to make monthly interest-only payments of
20 \$1,100.00 due on the twenty-second (22nd) day of each month, beginning
21 January 22, 2009. (Hebrank Declaration ¶ 4). Pursuant to the Note, all
22 principal and unpaid interest due under the Loan became due and
23 payable in full on December 21, 2009. (Hebrank Declaration ¶ 5). The
24 books and records of the Receivership Entities currently reflect that the
25 Loan is due, owing, unpaid and in default by virtue of Dr. Muraligopal’s
26 failure to pay the Loan in full as of December 21, 2009. (Hebrank
27 Declaration ¶ 6).

28 //

1 As set forth in the Declaration of Everett G. Barry, Jr. filed
2 concurrently herewith (“Barry Declaration”), the Receiver’s counsel sent
3 a letter to Dr. Muraligopal dated May 2, 2012 requesting payment of the
4 amount then due and owing under the Loan. (Barry Declaration ¶ 3). On
5 or about May 30, 2012, the Receiver’s counsel received a response from
6 Dr. Muraligopal by letter dated May 25, 2012. (Barry Declaration ¶ 4). In
7 the May 25, 2012 letter, not only did Dr. Muraligopal not dispute owing
8 money to CFI3 under the Note, and offer to increase the monthly interest
9 payments he was making under the Loan, the May 25, 2012 letter further
10 provides that: “[i]n addition, when the receiver is able to make
11 distributions to the investors, my personal distributions can be used as
12 increased principal payments to further reduce this debt.” (Barry
13 Declaration ¶ 5). Further, in an e-mail from Dr. Muraligopal’s counsel to
14 the Receiver’s counsel dated July 19, 2012, Dr. Muraligopal’s counsel
15 proposed a settlement of the Loan which contemplated increased
16 monthly payments plus “additional principal payments due in the event
17 there are any distributions from other Copeland partnerships in which Dr.
18 Muraligopal is a partner.” (Declaration of Toby S. Kovalivker filed
19 concurrently herewith, ¶ 4).

20 Accordingly, based on the foregoing, Dr. Muraligopal not only
21 admits he owes the money to CFI3 under the Loan, he also expressly
22 authorized the Receiver to apply any distributions he may be entitled to,
23 based on his status as an investor in other Receivership Entities to
24 reduce the balance of the Loan. Furthermore, Dr. Muraligopal’s counsel
25 confirmed Dr. Muraligopal’s authorization via e-mail to the Receiver’s
26 counsel. Therefore, the Receiver’s intention to apply Dr. Muraligopal’s
27 share of the CP10 distribution towards the Loan is not based on a
28 unilateral decision. On the contrary, it is based on an express admission

1 of the debt and written authorization from Dr. Muraligopal and his
2 counsel.

3 **II.**

4 **THE RECEIVER’S INTENTION TO APPLY DR. MURALIGOPAL’S**
5 **DISTRIBUTION TO THE OUTSTANDING DEBT OWED TO CFI3 IS**
6 **CONSISTENT WITH THE TERMS OF THE CP10 SETTLEMENT**
7 **AGREEMENT**

8 Paragraph 3(e) of the CP10 Settlement Agreement provides:
9 “Conditioned upon the approval by the District Court of this Agreement,
10 the Receiver intends to request the District Court’s approval to distribute
11 not less than the amount of \$100,000.00 to the CP10 Partners as
12 payment on their claims in the SEC Action.” Nothing the Receiver
13 proposes to do with this Motion is contrary to this provision, as the
14 Receiver intends to compensate Dr. Muraligopal by crediting the amount
15 of his distribution towards the Loan. The CP10 Settlement clearly
16 contemplated distributing to the CP10 Partners only those amounts to
17 which they are rightfully entitled. Furthermore, as set forth above, Dr.
18 Muraligopal expressly authorized the Receiver to credit any future
19 distributions towards the unpaid balance of the Loan.

20 **III.**

21 **NO EVIDENCE IS PRESENTED TO SUPPORT THE FACTUAL**
22 **ASSERTIONS IN THE OPPOSITION**

23 The Opposition filed by Dr. Muraligopal includes factual assertions
24 that are completely unsupported by evidence, as no Declaration was
25 filed to accompany and support the Opposition. Accordingly, the
26 Opposition is nothing more than a series of arguments with no
27 evidentiary basis to support them. Without evidence, the arguments fail.

28 //

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IV.
CONCLUSION

Based upon the foregoing, all pleadings on file herein, as well as such argument and evidence as may be admitted during the hearing, the Receiver requests entry of an order approving the Receiver's distribution of funds to the CP10 Partners Agreements in accordance with the Distribution Schedule.

Dated: May 20, 2013

MULVANEY BARRY BEATTY LINN & MAYERS, LLP

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

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HEBCO.100.483660.1

1 Everett G. Barry, Jr. (SBN 053119)
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6 Attorneys for Thomas C. Hebrank,
Permanent Receiver
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,
17 AND COPELAND WEALTH
MANAGEMENT, A REAL
18 ESTATE CORPORATION,

19 Defendants.
20
21
22

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

**DECLARATION OF EVERETT G.
BARRY, JR. IN SUPPORT OF
REPLY TO OPPOSITION TO
MOTION FOR ORDER
APPROVING THE RECEIVER'S
DISTRIBUTION OF CERTAIN
ASSETS TO THE INVESTORS OF
COPELAND PROPERTIES TEN,
L.P.**

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

23 I Everett G. Barry, Jr., declare as follows:

24 1. I am a partner in the firm of Mulvaney Barry Beatty Linn &
25 Mayers LLP and am lead counsel for Thomas C. Hebrank, the
26 Permanent Receiver in the above captioned action ("Receiver").

27 2. The following are facts within my knowledge and if called as
28 a witness I would testify to them under oath.

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

1 3. On May 2, 2012, on behalf of the Receiver, I sent a letter to
2 Dr. Vellore Muraligopal (“Dr. Muraligopal”) requesting payment of an
3 obligation due and owing under a Straight Note in favor of Copeland
4 Fixed Income Three, L.P. (“CFI3”) dated December 22, 2008 in the
5 original principal amount of \$165,000.00, plus interest at the rate of eight
6 percent (8.0%) per annum (“Note”).

7 4. On or about May 30, 2012, I received a letter from Dr.
8 Muraligopal dated May 25, 2012, a true and correct copy of which is
9 attached hereto as **Exhibit “A”** and is incorporated herein by reference.
10 In the May 25, 2012 letter, Dr. Muraligopal advised that he is an investor
11 in several of the Receivership Entities, including Copeland Properties
12 Ten, L.P.

13 5. In the May 25, 2012 letter, Dr. Muraligopal does not dispute
14 owing money to CFI3 under the Note, and offers to increase the monthly
15 interest payments he was making under the loan. The May 25, 2012
16 letter further provides that: “[i]n addition, when the receiver is able to
17 make distributions to the investors, my personal distributions can be
18 used as increased principal payments to further reduce this debt.”

19 I declare under penalty of perjury under the laws of the State of
20 California that the foregoing is true and correct, and that this Declaration
21 was executed in San Diego, California on May 20, 2013.

22
23 By: /s/ Everett G. Barry, Jr.

24
25 HEBCO.100.483740.1

EXHIBIT A

May 25, 2012

Everett G. Barry, Jr
Mulvaney Barry, Etal
401 West A Street
17th Floor
San Diego, Ca 92101

Dear Mr. Barry,

I am writing in response to your letter dated May 2, 2012. As you may or may not know, I am an investor in Copeland Properties Three through my pension plan "Neonatology, Inc." and I am also an investor in Copeland Properties Ten, Copeland Properties Nine and Properties Twelve.

Currently, it is impossible for me to pay the note in full at this time. I have been able to make all the interest payments on this loan and I can begin to increase those payments from \$1,100 per month to \$2,000 per month. In addition, when the receiver is able to make distributions to the investors, my ~~personal distributions can be used as increased principal payments to further reduce this debt.~~

If this is acceptable please let me know and I will be glad to sign the loan modification documents when they are prepared. I do not remember the note being due immediately. Please send me the verification on the debt.

Sincerely,

A handwritten signature in black ink, appearing to read "V. Muraligopal", written in a cursive style.

Vellore Muraligopal, M.D.

1 Everett G. Barry, Jr. (SBN 053119)
John H. Stephens (SBN 82971)
2 Toby S. Kovalivker (SBN 234386)
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6 Attorneys for Thomas C. Hebrank,
Permanent Receiver

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,
17 AND COPELAND WEALTH
MANAGEMENT, A REAL
18 ESTATE CORPORATION,

19 Defendants.

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

**DECLARATION OF THOMAS C.
HEBRANK IN SUPPORT OF
REPLY TO OPPOSITION TO
MOTION FOR ORDER
APPROVING THE RECEIVER’S
DISTRIBUTION OF CERTAIN
ASSETS TO THE INVESTORS OF
COPELAND PROPERTIES TEN,
L.P.**

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

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

24 1. I am the court-appointed Permanent Receiver for Copeland
25 Wealth Management, a Financial Advisory Corporation (“CWM”),
26 Copeland Wealth Management, a Real Estate Corporation (“Copeland
27 Realty”), and their subsidiaries and affiliates (collectively, the
28 “Receivership Entities”) including, but not limited to, Copeland Properties

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

1 Ten, L.P. ("CP10") and Copeland Fixed Income Three, L.P. ("CFI3").

2 2. The following are facts within my knowledge and if called as
3 a witness I would testify to them under oath.

4 3. According to my investigation and review of the books and
5 records of the Receivership Entities, Dr. Vellore Muraligopal ("Dr.
6 Muraligopal") is indebted to CFI3 in the principal amount of \$165,000.00,
7 plus interest at the rate of eight percent (8.00%) per annum (the "Loan").

8 4. The Loan is evidenced by a Straight Note dated December
9 22, 2008 ("Note"), pursuant to the terms of which Dr. Muraligopal was
10 required to make monthly interest-only payments of \$1,100.00 due on
11 the twenty-second (22nd) day of each month, beginning January 22,
12 2009.

13 5. Pursuant to the Note, all principal and unpaid interest due
14 under the Loan became due and payable in full on December 21, 2009.

15 6. The books and records of the Receivership Entities reflect
16 that the Loan is now due, owing, unpaid and in default by virtue of Dr.
17 Muraligopal's failure to pay the Loan in full as of December 21, 2009.

18 7. As of May 15, 2013, there is now due, owing and unpaid to
19 CFI3 the principal amount of \$165,000.00 plus interest in the amount of
20 \$8,250.00, plus continuing interest from May 15, 2013 until paid in full.

21 I declare under penalty of perjury under the laws of the State of
22 California that the foregoing is true and correct, and that this Declaration
23 was executed in San Diego, California on May 20, 2013.

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

HEBCO.100.483665.1

1 Everett G. Barry, Jr. (SBN 053119)
2 John H. Stephens (SBN 82971)
3 Patrick L. Prindle (SBN 87516)
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8 Telephone: 619-238-1010
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6 Attorneys for Thomas C. Hebrank,
Permanent Receiver

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,
16 COPELAND WEALTH
17 MANAGEMENT, A FINANCIAL
18 ADVISORY CORPORATION,
AND COPELAND WEALTH
ESTATE CORPORATION,

19 Defendants.

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

**DECLARATION OF TOBY S.
KOVALIVKER IN SUPPORT OF
REPLY TO OPPOSITION TO
MOTION FOR ORDER
APPROVING THE RECEIVER'S
DISTRIBUTION OF CERTAIN
ASSETS TO THE INVESTORS OF
COPELAND PROPERTIES TEN,
L.P.**

Date: June 3, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

23 I Toby S. Kovalivker, declare as follows:

24 1. I am an associate at the firm of Mulvaney Barry Beatty Linn &
25 Mayers LLP, counsel for Thomas C. Hebrank, the Permanent Receiver
26 in the above captioned action ("Receiver").

27 2. The following are facts within my knowledge and if called as
28 a witness I would testify to them under oath.

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3. As part of my duties related to this matter, I have been attempting to collect outstanding obligations due and owing to the Receivership Entities from Notes Receivable Account Debtors.

4. On June 12, 2012, our firm sent a letter to Dr. Muraligopal in response to his request for validation of the debt he owes to Copeland Fixed Income Three, L.P. ("CFI3").

5. On July 19, 2012, I received an e-mail from Dr. Muraligopal's counsel in response to our firm's demand letters regarding the obligation due and owing to CFI3 from Dr. Muraligopal. Dr. Muraligopal's counsel proposed a settlement of the Loan which contemplated increased monthly payments plus "additional principal payments due in the event there are any distributions from other Copeland partnerships in which Dr. Muraligopal is a partner." A true and correct copy of this e-mail is attached hereto as **Exhibit "A"** and is incorporated herein by reference.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this Declaration was executed in San Diego, California on May 20, 2013.

By: /s/ Toby S. Kovalivker

HEBCO.100.483855.1

EXHIBIT A

Toby S. Kovalivker

From: Scott Reynolds <Scott@gawvanmale.com>
Sent: Thursday, July 19, 2012 8:32 AM
To: Toby S. Kovalivker
Subject: Copeland/Muraligopal

Hello Ms. Kovalivker --

I just left a voice mail for you regarding the above matter. Understanding that you are out of the office and I will be out tomorrow, I thought it best to send a brief email regarding the purpose of my call.

I represent Dr. Muraligopal and am responding to your letter of July 12, 2012, to him. In short, he cannot accept your proposal to pay the balance of the Note over a 12 months period; he simply cannot afford the monthly payments and it makes no sense to put him in a position of potential default. The maximum monthly payment that he can make without risk of default is approximately \$4,000. A 48 month amortization of the outstanding principal result in payments of \$4,028.14. Thus, Dr. Muraligopal proposes to settle the obligation at the rate of \$4,028.14 per month for 48 months – with additional principal payments due in the event there are any distributions from other Copeland partnerships in which Dr. Muraligopal is a partner.

Please give me a call to discuss this or respond to this email. With regard to this matter, please address all future correspondence to my attention.

Thanks! I look forward to working with you to resolve this matter.

Scott

S. Scott Reynolds*, Attorney at Law
GAW VAN MALE, Counselors at Law
1261 Travis Blvd., Fairfield, CA 94533
707-425-1250/T 707-425-1255 /F

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by The State Bar of California Board of Legal Specialization
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IRS Circular 230 Disclosure: To ensure compliance with the requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

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 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,

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

CERTIFICATE OF SERVICE

15 Plaintiff,

DATE: June 3, 2013

16 v.

TIME: 10:00 a.m.

17 CHARLES P. COPELAND, ET
 18 AL.,

Crtrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

19 Defendants.

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
 23 business address is 401 West A Street, 17th Floor, San Diego,
 24 California, 92101-7994.

25 On May 20, 2013, I served the following documents:

- 26 1. REPLY TO OPPOSITION OF VELLORE MURALIGOPAL, M.D. AND
- 27 MURALIGOPAL INVESTMENTS, LLC TO MOTION FOR ORDER
- 28 APPROVING THE RECEIVER'S DISTRIBUTION OF CERTAIN
- ASSETS TO THE INVESTORS OF COPELAND PROPERTIES TEN,
- L.P.;

MULVANEY BARRY BEATTY LINN & MAYERS
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- 2. DECLARATION OF EVERETT G. BARRY, JR. IN SUPPORT OF REPLY TO OPPOSITION TO MOTION FOR ORDER APPROVING THE RECEIVER'S DISTRIBUTION OF CERTAIN ASSETS TO THE INVESTORS OF COPELAND PROPERTIES TEN, L.P.;
- 3. DECLARATION OF THOMAS C. HEBRANK IN SUPPORT OF REPLY TO OPPOSITION TO MOTION FOR ORDER APPROVING THE RECEIVER'S DISTRIBUTION OF CERTAIN ASSETS TO THE INVESTORS OF COPELAND PROPERTIES TEN, L.P.;
- 4. DECLARATION OF TOBY S. KOVALIVKER IN SUPPORT OF REPLY TO OPPOSITION TO MOTION FOR ORDER APPROVING THE RECEIVER'S DISTRIBUTION OF CERTAIN ASSETS TO THE INVESTORS OF COPELAND PROPERTIES TEN, L.P.

 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.

James R. Forbes, Esq. / Alfonso L. Poire, Esq.
Gaw Van Male
1411 Oliver Road, Suite 300
Fairfield, CA 94534-3425

 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. All Parties are registered ECF users.

 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 20, 2013, at San Diego, California.

/s/Cindy Jennings
Cindy Jennings