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8 THOMAS C. HEBRANK

9 **UNITED STATES DISTRICT COURT**
10 **SOUTHERN DISTRICT OF CALIFORNIA**

11
12 SECURITIES AND EXCHANGE
COMMISSION,

13 Plaintiff,

14 v.

15 LOUIS V. SCHOOLER and FIRST
16 FINANCIAL PLANNING
CORPORATION d/b/a WESTERN
17 FINANCIAL PLANNING
CORPORATION,

18 Defendants.
19

Case No. 3:12-cv-02164-GPC-JMA

**SIXTH INTERIM FEE
APPLICATION OF ALLEN
MATKINS LECK GAMBLE
MALLORY & NATSIS LLP,
COUNSEL TO RECEIVER**

Date: July 11, 2014
Time: 1:30 p.m.
Ctrm.: 2D
Judge: Hon. Gonzalo P. Curiel

**NO ORAL ARGUMENT UNLESS
REQUESTED BY THE COURT**

1 Allen Matkins Leck Gamble Mallory & Natsis LLP ("Allen Matkins"),
2 counsel for Thomas C. Hebrank ("Receiver"), Court-appointed receiver for First
3 Financial Planning Corporation d/b/a Western Financial Planning Corporation
4 ("Western"), and its subsidiaries, including the General Partnerships ("GPs") set up
5 by Western (collectively, "Receivership Entities"), hereby submits this sixth interim
6 application for payment of professional fees and reimbursement of costs for the time
7 period September 1, 2013 through December 30, 2013 ("Sixth Application Period").
8 Allen Matkins incurred \$59,170.95 in fees and \$278.08 in costs during the three-
9 month period and seeks interim approval and payment of 80% of fees incurred, or
10 \$47,336.76 and 100% of costs incurred. As it has throughout the case, Allen
11 Matkins has discounted its customary hourly rates by 10%.

12 I. FEE APPLICATION

13 The Temporary Restraining Order ("TRO") and Preliminary Injunction Order
14 vests the Receiver with authority to employ counsel. TRO, Dkt. No. 10, Part VII.C.
15 and G; Preliminary Injunction Order, Dkt. No. 174, Part III.C. and G. Pursuant to
16 that authority, the Receiver engaged Allen Matkins as his general counsel. During
17 the Sixth Application Period, Allen Matkins provided a total of 137.40 hours of
18 service for a total of \$59,170.95 in fees. Allen Matkins requests payment on an
19 interim basis of 80% of this amount, or \$47,336.76.¹

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28 ¹ Payment of amounts held back from interim fee applications will be sought at the
conclusion of the receivership in connection with applications of the Receiver and
his professionals for final approval of all fees and costs.

The firm has provided its services in the following categories, as discussed in further detail below and as set forth task-by-task in Exhibit A:

General Receivership	\$8,947.35
Asset Investigation	356.40
Reporting	8,498.70
Operations and Asset Sales	15,547.50
Claims and Distributions	757.35
Third Party Recoveries	18,737.55
Pending Litigation	490.05
Employment/Fees	5,836.05
Total Fees	\$59,170.95

II. TASKS PERFORMED DURING SIXTH APPLICATION PERIOD

During the Sixth Application Period, Allen Matkins worked diligently to assist the Receiver with legal issues affecting the receivership. As reflected in the bills attached as Exhibit A, the legal work performed by Allen Matkins' attorneys and staff did not overlap with or duplicate the Receiver's work. The following is a discussion of Allen Matkins' work, broken down by the categories listed above.²

A. General Receivership

This category includes Allen Matkins' time reviewing and advising the Receiver on legal issues pertaining to Defendants' appeal of the Court's August 16, 2013 Order, motion for stay pending appeal, the Securities and Exchange Commission's cross-appeal, and motions filed and orders entered in the appeal. The pleadings reviewed and discussed with the Receiver include:

1) Defendants' motion for stay pending appeal and the Commission's Opposition. Allen Matkins assisted the Receiver in preparing a response to the motion. Dkt. No. 509. The Court's order staying the release of the GPs from the

² While every effort is made to be consistent and accurate in the allocation of activities to various categories, certain activities may lend themselves to more than one category or may simply be difficult to categorize. Nevertheless, Exhibit A reflects actual time spent on any given activity and contains an accurate description of services provided.

1 receivership pending the outcome of the appeal was entered on November 14, 2013.
2 Dkt. No. 513.

3 2) Defendants' Notice of Appeal.

4 3) Scheduling Orders entered in the appeal.

5 4) Mediation statements filed in the appeal.

6 5) The Commission's motion to vacate the briefing schedule in the appeal,
7 Defendants' opposition, the Commission's reply, and the Ninth Circuit's orders.

8 6) The Commission's Notice of Appeal.

9 7) The Commission's motion to correct the record on appeal.

10 Allen Matkins also participated in several conferences with the Commission's
11 appellate counsel regarding the facts and legal issues involved in the appeal and
12 cross-appeal. Allen Matkins conferred with counsel for the Commission prior to the
13 October 28, 2013 Early Neutral Evaluation ("ENE") with Magistrate Judge Jan Adler
14 and reviewed the order following the ENE. Finally, Allen Matkins reviewed the
15 Commission and Defendants' Joint Discovery Plan and the Scheduling Order entered
16 after the December 4, 2013 Case Management Conference.

17 The amount of reasonable and necessary fees for this category of work during
18 the Sixth Application Period total \$8,947.35.

19 **B. Asset Investigation**

20 This category includes time assisting the Receiver in his initial investigation
21 into the expiration of certain GP terms. This issue is addressed in the Receiver's
22 Seventh Interim Report filed on February 5, 2014. Dkt. No. 547. Allen Matkins also
23 discussed the land parcels owned by Western and the potential disposition of such
24 parcels with the Receiver. The reasonable and necessary fees in this category total
25 \$356.40.

26 **C. Reporting**

27 This category includes Allen Matkins' time assisting the Receiver in drafting
28 two reports – Part Two of the Forensic Accounting Report, which was filed on

1 October 16, 2013 (Dkt. No. 504), and the Sixth Interim Report, which was filed on
2 November 21, 2013 (Dkt. No. 517). Part Two of the Forensic Accounting Report,
3 which is 77 pages including exhibits, includes a large amount of accounting data
4 which needed to be synthesized and organized in a way easy for readers to
5 understand. With regard to the Sixth Interim Report, in addition to the information
6 usually provided in interim reports, the Sixth Interim Report includes a detailed
7 update on the collection actions against the LinMar Borrowers and the status
8 regarding the August 16, 2013 Order as well as the Receiver's efforts to resume
9 operational billing. The reasonable and necessary fees for work in this category total
10 \$8,498.70.

11 **D. Operations and Asset Sales**

12 Allen Matkins time in this category focused on issues arising from (a) the stay
13 of the release of the GPs from the receivership, (b) Western's cash shortage and
14 inability to timely make mortgage payments, (c) concerns with the Partnership
15 Administrators, and (d) responses to Defendants' counsel regarding the status of
16 mortgage payments.

17 Specifically, Allen Matkins assisted the Receiver in addressing Western's cash
18 shortage, including sending a follow up letter to Defendants' counsel regarding
19 Mr. Schooler's pledge to cover the shortfall between amounts collected from GPs
20 each month and the amount owed for mortgage payments. When Defendants'
21 counsel did not respond and the only other source of additional cash – the liquidation
22 of Western's interests in the GPs – was stayed pursuant to the order entered on
23 November 14, 2013, Allen Matkins assisted the Receiver in preparing the Ex Parte
24 Application filed on November 22, 2013, which sought immediate relief to address
25 the cash shortage. The Ex Parte Application was granted on December 10, 2013.

26 During this time, Allen Matkins prepared responses to two e-mail
27 communications from Defendants' counsel regarding the status of certain mortgage
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1 payments. Allen Matkins also assisted the Receiver in communications with lenders
2 and servicers regarding the delay in mortgage payments.

3 Allen Matkins advised the Receiver regarding concerns with the Partnership
4 Administrators, their delay in issuing operational bills to investors, their demand that
5 the GPs pay their rent and utilities, and their apparent failure to respond to basic
6 investor inquiries. These concerns are discussed in the Receiver's Seventh Interim
7 Report. Allen Matkins assisted and advised the Receiver regarding the issue of GPs
8 whose 25-year terms have expired. This issue is also addressed in the Receiver's
9 Seventh Interim Report.

10 Finally, Allen Matkins assisted the Receiver in drafting the letter that
11 accompanied operational bills sent to investors and advised the Receiver in
12 responding to investor tax inquiries. The reasonable and necessary fees for Allen
13 Matkins' work in this category total \$15,547.50.

14 **E. Claims and Distributions**

15 This category includes time assisting the Receiver in communications with
16 investors and their counsel, both directly and via the receivership website, regarding
17 the receivership, claims, distributions, and related issues. The reasonable and
18 necessary fees for this work total \$757.35.

19 **F. Third Party Recoveries**

20 Allen Matkins' work in this category focused on the three pending collection
21 actions against the LinMar Borrowers, which were commenced on September 13,
22 2013, pursuant to the Court's August 16, 2013 Order. During the Sixth Application
23 Period, Allen Matkins assisted the Receiver in (a) preparing notices of related action
24 and having the actions transferred to this Court, (b) scheduling and attending the
25 Early Neutral Evaluation with Magistrate Judge Jan Adler on October 28, 2013,
26 (c) reviewing the answers filed by the LinMar Borrowers, (d) participating in the
27 Rule 26(f) conference held on November 13, 2013, (e) preparing the Receiver's
28 initial disclosures, (f) preparing the Joint Discovery Plans filed on November 27,

1 2013, (g) participating in the telephonic Case Management Conferences held on
2 December 4, 2013, (h) preparing requests for admission, requests for production, and
3 interrogatories issued to the LinMar Borrowers in December, and (i) reviewing
4 written discovery requests received from the LinMar Borrowers.³

5 With regard to Eric Hougen and Law Offices of Eric Hougen ("Hougen"), who
6 represented Western prior to the receivership, during the prior fee application period,
7 Allen Matkins had advised the Receiver regarding potential professional liability
8 claims against Hougen. Allen Matkins had assisted the Receiver in discussing an
9 agreement to toll the statute of limitations with Hougen to avoid having to initiate
10 litigation at this stage of the proceedings. Allen Matkins had prepared the tolling
11 agreement and sent it to Mr. Hougen. During this application period, Allen Matkins
12 followed up with Mr. Hougen regarding the tolling agreement on several occasions.
13 The tolling agreement was executed on October 14, 2013. The reasonable and
14 necessary fees for work in this category total \$18,737.55.

15 **G. Pending Litigation**

16 Prior to the Sixth Application Period, Allen Matkins assisted the Receiver in
17 preparing and filing a motion to approve a settlement of the pending Nevada
18 litigation between four of the GPs and Sierra Pacific Power Company. The
19 Receiver's motion for approval of the settlement was filed on July 16, 2013 (Dkt.
20 No. 256) and granted by the Court on November 5, 2013 (Dkt. No. 511). During the
21 Sixth Application Period, Allen Matkins advised the Cotton Driggs' firm in Las
22 Vegas regarding approval of the settlement and followed up with them periodically
23 until the order dismissing the litigation was entered by the Nevada court.

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26 ³ Allen Matkins' time descriptions contained in the bills for this category of work
27 contain information relating to attorney work product and the Receiver's strategy
28 regarding the pending litigation matters against the LinMar borrowers. For this
reason, these bills are not attached hereto. The Receiver will provide these bills
directly to the Court for *in camera* review upon request,

1 The reasonable and necessary fees for Allen Matkins' work in this category
2 total \$490.05.

3 **H. Employment/Fees**

4 Although fee applications are a necessary component of federal equity
5 receiverships, neither the Receiver nor his professionals bill time for preparing their
6 own detailed applications. It is not reasonable or fair, however, to require the
7 Receiver and his professionals to also defend their fee applications without any
8 compensation for the work involved. Accordingly, this category includes Allen
9 Matkins' time responding to Mr. Schooler's objections to the Fourth Interim Fee
10 Applications of the Receiver and Allen Matkins. This consisted of reviewing and
11 analyzing Mr. Schooler's objections to the fee applications and drafting a reply brief.
12 Dkt. No. 508. The Third and Fourth Interim Fee Applications were granted, with
13 holdbacks, on November 5, 2013. Dkt. No. 511.

14 Allen Matkins also assisted in preparing and filing the Fifth Interim Fee
15 Application of the Receiver and the notice related thereto. Dkt. Nos. 525, 527. The
16 reasonable and necessary fees for this work total \$5,836.05.

17 **I. Summary of Costs Requested**

18 Allen Matkins requests the Court approve reimbursement of \$278.08 in out-of-
19 pocket costs incurred in executing the foregoing tasks, as itemized in Exhibit A.
20 Pursuant to the Court's Order Granting in Part First Fee Applications, Allen Matkins
21 has reduced its request for reimbursement of copy costs to five cents per page and
22 written off any excess copy charges incurred.

23 **III. ALLEN MATKINS' FEES ARE REASONABLE**
24 **AND SHOULD BE APPROVED**

25 In its Order Granting in Part First Interim Fee Applications ("First Fee
26 Order"), the Court analyzed the case law regarding approval of interim fee
27 applications in regulatory receiverships and determined the following factors should
28 be considered: (1) the complexity of the receiver's tasks; (2) the fair value of the

1 time, labor, and skill measured by conservative business standards; (3) the quality of
2 work performed, including the results obtained and the benefit to the receivership
3 estate; (4) the burden the receivership estate may safely be able to bear; and (5) the
4 Commission's opposition or acquiescence. Dkt. No. 169, p. 7.

5 **A. Complexity of Tasks**

6 Here, the tasks performed by Allen Matkins are significantly complex and the
7 number of hours billed to complete them are reasonable. These tasks include
8 (a) analyzing corporate documents, loan agreements, and other contracts,
9 (b) advising the Receiver regarding federal equity receivership, debtor/creditor, real
10 property, contract, employment, insurance, tax, civil procedure, appellate procedure,
11 and other applicable areas of law, and (c) assisting the Receiver in selling assets,
12 collecting loans, protecting the Receivership Entities' interests in pending litigation,
13 and providing detailed reports to the Court and interested parties on his activities and
14 forensic accounting work. In addition, Allen Matkins wrote off and did not charge
15 for 10.3 hours of time during the Sixth Application Period.

16 **B. Fair Value of Time, Labor & Skill**

17 The Court has determined the discounted hourly rates of the Receiver and
18 Allen Matkins represent the fair value of their time, labor, and skill. At the end of its
19 fiscal year (June 30), Allen Matkins reviews and evaluates its hourly rates and
20 adjusts them according to factors including the increased skill and experience of its
21 attorneys, hourly rates of attorneys in the community with comparable skill and
22 experience handling similarly complex matters, and the firm's increased costs of
23 operation. Effective July 1, 2013, the firm raised the discounted hourly rates of
24 attorney Ted Fates from \$418.50 to \$445.50, attorney David Zaro from \$585 to
25 \$616.50, and Kim Bui from \$265.50 to \$297. Nevertheless, Allen Matkins' blended
26 hourly rate for this application is \$433.84 per hour, which is well within the range of
27 hourly rates charged by firms with similar skill and experience handling SEC
28 receivership matters in Southern California. For ease of reference, the rates charged

by other firms in SEC receivership matters in Southern California are provided herein again:

Case	Court and Case No.	Receiver's Counsel	Hourly Rates	Dkt. Nos.
SEC v. Lambert Van Tuig, et al.	USDC-CD Case No. 06-cv-00172	Sheppard Mullin Richter & Hampton LLP	\$290 - \$520	765/774
SEC v. Learn Waterhouse, Inc., et al.	USDC-SD Case No. 04-cv-02037	Ervin Cohen & Jessup LLP	\$235 - \$525	629/640
SEC v. Homestead Properties L.P., et al.	USDC-CD Case No. 09-cv-01331	McKenna Long & Aldridge LLP	\$306 - \$495	242/247

Accordingly, Allen Matkins' rates remain comparable to those charged by other law firms representing receivers in SEC matters and represent the fair value of the time, labor and skill provided.

C. Quality of Work Performed

Allen Matkins diligently and competently assisted the Receiver in all aspects of the receivership, including preserving and protecting the assets of the Receivership Entities, analyzing the Receivership Entities' assets and liabilities, addressing Western's cash shortage, reducing Western's operating expenses as well as administrative expenses of the receivership, selling assets and collecting loans, protecting the Receivership Entities' interests in pending litigation and other legal matters, preserving potential causes of action against third parties, and preparing detailed reports to the Court and interested parties. These services have allowed the Receiver to preserve and protect the value of the Receivership Entities' assets for the benefit of investors and creditors.

D. Receivership Estate's Ability to Bear Burden of Fees

The Receiver proposes the approved fees and costs be paid from Western's assets above and beyond cash necessary to make payments on loans secured by GP properties. As directed by the Court, the Receiver continues efforts to collect loans

1 the GPs owe to Western through billings sent to investors. The Receiver also
2 continues efforts to collect on the LinMar loans through the pending cases against the
3 LinMar Borrowers. Depending on the outcome of the appeals, Western's equity
4 interests in the GPs may also be liquidated. Approved fees and costs will likely have
5 to be paid in increments over time as funds are collected. The fees and costs should
6 nevertheless be approved.

7 First and foremost, the Receiver will ensure that mortgage payments are being
8 timely made. The Court's December 10, 2013 Order granting the Receiver's Ex Parte
9 Application (Dkt. No. 524) addresses the immediate crisis regarding mortgage
10 payments. As a result, the Receiver does not anticipate problems timely making
11 mortgage payments while the appeals are pending.

12 **E. Commission's Opposition or Acquiescence**

13 Prior to filing, the Receiver and Allen Matkins provided these fee applications
14 to counsel for the Commission in substantially final form. Counsel for the
15 Commission has advised the Commission has no opposition to the fees and costs
16 requested.

17 Accordingly, the five factors identified by the Court for considering interim
18 fee applications all support interim approval and payment of the requested fees and
19 costs.

20 **IV. CONCLUSION**

21 WHEREFORE, the Receiver and Allen Matkins respectfully request entry of
22 an order:

- 23 1. Approving payment of fees to Allen Matkins on an interim basis of
24 \$47,336.76;
- 25 2. Approving reimbursement of expenses to Allen Matkins on an interim
26 basis of \$278.08;

1 3. Authorizing and directing the Receiver to pay these amounts to Allen
2 Matkins from assets of the Receivership Entities; and

3 4. Granting such further and other relief as the Court deems just and
4 proper.

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6 Dated: April 9, 2014

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

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8 By: /s/ Ted Fates

9 TED FATES
10 Attorneys for Receiver
11 THOMAS C. HEBRANK
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EXHIBIT INDEX

Exhibit A	Detailed Time Reports	14
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EXHIBIT A

EXHIBIT A

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00002

Matter Name: General Receivership

Date of Last Billing: 11-13-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1145672

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00002 (General Receivership)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/01/13	6012554	Confer with Receiver and SEC's counsel regarding Schooler's motion for stay pending appeal, order modifying preliminary injunction, information packet, and related issues.	Fates, Edward G.	0.7	311.85	311.85
10/02/13	6013534	Work on response to Schooler's motion for stay pending appeal.	Fates, Edward G.	2.4	1,069.20	1,381.05
10/03/13	6014334	Communications with Schooler's counsel regarding purchase prices for GP properties needed for investor information packet.	Fates, Edward G.	0.3	133.65	1,514.70
10/08/13	6018080	Review notice of appeal filed by Defendants.	Fates, Edward G.	0.2	89.10	1,603.80
10/09/13	6020393	Review mediation letter and related notices and schedules in appeal.	Fates, Edward G.	0.3	133.65	1,737.45
10/10/13	6021187	Review scheduling orders in appeal, appeal-related entries to USDC docket, and rules governing appeals of preliminary injunction orders.	Fates, Edward G.	0.7	311.85	2,049.30
10/11/13	6023111	Review Defendants' mediation statement in appeal.	Fates, Edward G.	0.2	89.10	2,138.40
10/15/13	6027963	Several calls to address issues as to	Zaro, David R.	0.4	246.60	2,385.00

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		general partnership interests/appeal of order and legal advice as to Receiver's interim authority (.4).				
10/15/13	6026230	Confer with SEC's counsel regarding appeal and appellate mediation issues.	Fates, Edward G.	0.3	133.65	2,518.65
10/16/13	6027052	Review mediation-related notice in appeal.	Fates, Edward G.	0.1	44.55	2,563.20
10/23/13	6033457	Call with SEC's counsel to discuss issues regarding appeal.	Fates, Edward G.	0.4	178.20	2,741.40
10/25/13	6035173	Communications with SEC's counsel regarding ENE on October 28.	Fates, Edward G.	0.2	89.10	2,830.50
10/25/13	6035666	Review SEC's appearances filed in appeal.	Fates, Edward G.	0.1	44.55	2,875.05
10/29/13	6037557	Work on response to Defendants' motion for stay pending appeal (1.1); review SEC's motion to vacate briefing schedule in appeal and advise Receiver regarding same (.4).	Fates, Edward G.	1.5	668.25	3,543.30
10/30/13	6039461	Confer with SEC's counsel regarding motion for stay pending appeal, potential cross-appeal, potential stay of release of GPs and information packets, and related issues and emails regarding same (.5); advise Receiver regarding same (.2); confer with SEC's appellate counsel regarding facts and issues on appeal and potential cross-appeal (1.1); review court order following ENE (.1).	Fates, Edward G.	1.9	846.45	4,389.75
10/31/13	6042758	Work on response to Defendants' motion for stay pending appeal (.4) review Defendants' opposition to SEC	Fates, Edward G.	0.6	267.30	4,657.05

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		motion to vacate briefing schedule in appeal (.2)				
11/01/13	6047681	Address the issues related to appeal by SEC of preliminary injunction as to general partnership (.2). Follow-up on the receivership issues with counsel, assess claims of Schooler as to operations (.2).	Zaro, David R.	0.4	246.60	4,903.65
11/01/13	6044725	Work on response to Defendants' motion for stay pending appeal, confer with SEC's counsel regarding same and issues on appeal and potential cross-appeal, and advise Receiver regarding same (1.6); review SEC's reply regarding motion to vacate briefing schedule for appeal (.2).	Fates, Edward G.	1.8	801.90	5,705.55
11/03/13	6044887	Review SEC's opposition to Defendants' motion for stay pending appeal.	Fates, Edward G.	0.2	89.10	5,794.65
11/05/13	6046357	Review Defendants' opening brief in appeal.	Fates, Edward G.	0.3	133.65	5,928.30
11/06/13	6046909	Review order denying without prejudice SEC's motion to vacate briefing schedule in appeal (.1); review order in appeal regarding excerpts of record and opening brief (.1).	Fates, Edward G.	0.2	89.10	6,017.40
11/07/13	6049228	Communications with SEC's appellate counsel (.2).	Fates, Edward G.	0.2	89.10	6,106.50
11/08/13	6050643	Call with SEC's appellate counsel regarding facts and issues on appeal (.5); review Defendants' reply regarding motion for stay pending	Fates, Edward G.	0.7	311.85	6,418.35

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		appeal (.2).				
11/12/13	6054124	Call with SEC's counsel regarding facts and issues on appeal and potential cross-appeal; discuss same with Receiver and S. Hoslett.	Fates, Edward G.	0.6	267.30	6,685.65
11/13/13	6055574	Discuss appeal issues and SEC's request for certain forensic accounting data with S. Hoslett and communications with SEC's counsel regarding same (.8); discuss potential hearing on Defendants' motion for stay pending appeal with Receiver (.1).	Fates, Edward G.	0.9	400.95	7,086.60
11/14/13	6056202	Communications with SEC appellate counsel and S. Hoslett regarding facts/issues on appeal (.4); review order granting in part motion for stay pending appeal, advise Receiver regarding same (.4).	Fates, Edward G.	0.8	356.40	7,443.00
11/15/13	6056945	Communications with SEC's appellate counsel and S. Hoslett regarding facts and issues on appeal (.6); review SEC's notice of appeal (.1).	Fates, Edward G.	0.7	311.85	7,754.85
11/18/13	6062386	Address the SEC cross-appeal and impact on the general partners and operation of the receivership estate (.2).	Zaro, David R.	0.2	123.30	7,878.15
11/18/13	6059227	Review notices regarding SEC's appeal.	Fates, Edward G.	0.1	44.55	7,922.70
11/19/13	6059627	Communications with SEC's appellate counsel and S. Hoslett regarding facts and issues relevant to appeal (.4); review SEC's motion to vacate briefing schedule in appeal (.2).	Fates, Edward G.	0.6	267.30	8,190.00

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
11/21/13	6062120	Review SEC's motion to correct record in appeal.	Fates, Edward G.	0.1	44.55	8,234.55
11/25/13	6065353	Review SEC's mediation questionnaire in appeal.	Fates, Edward G.	0.1	44.55	8,279.10
11/27/13	6067408	Respond to inquiry from SEC's appellate counsel regarding facts at issue in appeal (.2); review Defendants' opposition to SEC's motion regarding briefing schedule in appeal (.3); review SEC and Schooler's joint discovery plan (.2).	Fates, Edward G.	0.7	311.85	8,590.95
12/02/13	6072019	Review SEC's reply brief regarding motion to vacate briefing schedule in appeal (.2); respond to SEC's inquiry regarding F-86 issue (.1).	Fates, Edward G.	0.3	133.65	8,724.60
12/03/13	6072676	Review orders on briefing schedule in cross-appeals.	Fates, Edward G.	0.2	89.10	8,813.70
12/05/13	6076066	Review Scheduling Order after Case Management Conference.	Fates, Edward G.	0.2	89.10	8,902.80
12/06/13	6078104	Review order in appeal vacating prior scheduling order.	Fates, Edward G.	0.1	44.55	8,947.35

Disbursements for Matter 372640-00002 (General Receivership)

Trans Date	Index	Type	Quantity	Amt
10/01/13	1988243	Duplication	35.00	1.75
10/01/13	1988244	Duplication	4.00	0.20
10/01/13	2000996	Audio Conferencing - Two Rivers - Edward (Ted) Fates ^ 10441 - Call to: 323965399 8 6192331155 6195677223	1.00	13.22
10/04/13	1994198	Document Search Pacer Service 7/01/13 - 09/30/13^AM0021-Q32013	1.00	32.70

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Type	Quantity	Amt
10/04/13	1994199	Document Search Pacer Service 7/01/13 - 09/30/13^AM0021-Q32013	1.00	7.20
10/14/13	1990767	Duplication	36.00	1.80
10/16/13	1990768	Duplication	164.00	8.20
10/16/13	1998573	Nationwide - - Service of Process - USDC - SOUTHERN DISTRICT ^ 418606	1.00	10.00
10/18/13	1990769	Duplication	4.00	0.20
10/21/13	2000997	Audio Conferencing - Two Rivers - Edward (Ted) Fates ^ 10441 - Call to: 619233115 5 6193563518 Restricted Restricted	1.00	24.41
10/28/13	1995316	Duplication	3.00	0.15
10/29/13	1995317	Duplication	124.00	6.20
11/01/13	1998042	Duplication	62.00	3.10
11/04/13	1998043	Duplication	17.00	0.85
11/04/13	2003509	Nationwide - - Service of Process - US DISTRICT COURT ^ 418788	1.00	10.00
11/05/13	1998044	Duplication	14.00	0.70
11/12/13	1998045	Duplication	22.00	1.10
11/13/13	1998046	Duplication	524.00	26.20
11/26/13	2001116	Text Editing	0.90	27.00
11/27/13	2002899	Duplication	75.00	3.75
12/03/13	2004477	Duplication	41.00	2.05
12/04/13	2004479	Duplication	103.00	5.15
12/10/13	2003865	Text Editing	0.40	12.00
12/10/13	2004478	Duplication	95.00	4.75

02/06/14 11:27:49 PROFORMA STATEMENT FOR MATTER 372640-00002 (General Receivership) 372640-00002

Trans Date	Index	Type	Quantity	Amt
12/11/13	2010217	Duplication	13.00	0.65
12/16/13	2010218	Duplication	92.00	4.60
12/18/13	2005566	Text Editing	1.90	57.00
12/18/13	2010214	Duplication	9.00	0.45
12/19/13	2010215	Duplication	136.00	6.80
12/20/13	2010216	Duplication	66.00	3.30
12/26/13	2010219	Duplication	52.00	2.60

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	David R. Zaro	1.0	616.50	616.50
001665	Edward G. Fates	18.7	445.50	8,330.85
		<hr/> 19.7		<hr/> 8,947.35
Total Fees				8,947.35
Total Disbursements				278.08

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00003 (Asset Investigation) 372640-00003

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00003

Matter Name: Asset Investigation

Date of Last Billing: 12-12-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149025

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00003 (Asset Investigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum	Circle Action
11/03/13	6044886	Review investor communication regarding potential termination of GP agreement; discuss same with Receiver.	Fates, Edward G.	0.2	89.10	89.10	WO HD TR_____
11/06/13	6047554	Analyze issues regarding land interests held by Western; discuss same with G. Rodriguez.	Fates, Edward G.	0.3	133.65	222.75	WO HD TR_____
12/03/13	6072916	Discuss GP term issue with G. Rodriguez.	Fates, Edward G.	0.3	133.65	356.40	WO HD TR_____

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	0.8	445.50	356.40
		0.8		356.40
Total Fees				356.40
Total Disbursements				0.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00004

Matter Name: Reporting

Date of Last Billing: 12-12-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149026

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00004 (Reporting)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/01/13	6012552	Communications with Receiver and S. Hoslett regarding forensic report.	Fates, Edward G.	0.4	178.20	178.20
10/02/13	6012833	Work on Receiver's Sixth Interim Report (1.1); discuss forensic accounting work and report with S. Hoslett and review revised report (1.2).	Fates, Edward G.	2.3	1,024.65	1,202.85
10/03/13	6014293	Work with S. Hoslett on forensic accounting report.	Fates, Edward G.	1.1	490.05	1,692.90
10/07/13	6016198	Communications with S. Hoslett regarding forensic report.	Fates, Edward G.	0.1	44.55	1,737.45
10/09/13	6019354	Communications with S. Hoslett regarding content/issues for forensic report; review and revise draft of forensic report.	Fates, Edward G.	0.9	400.95	2,138.40
10/10/13	6020948	Meet with Receiver and S. Hoslett to discuss part two of forensic report.	Fates, Edward G.	1.8	801.90	2,940.30
10/14/13	6023653	Review and revise part two of forensic accounting report, discuss same with Receiver, and work on exhibits to same (2.8); confer with SEC's counsel regarding report (.2).	Fates, Edward G.	3.0	1,336.50	4,276.80

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00004 (Reporting) 372640-00004

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/15/13	6026025	Revisions to forensic report and exhibits and discuss same with Receiver (3.3); confer with SEC's counsel regarding forensic report (.3).	Fates, Edward G.	3.6	1,603.80	5,880.60
10/16/13	6027525	Finalize forensic report and exhibits (.4); work on sixth interim report and discuss same with Receiver (.7).	Fates, Edward G.	1.1	490.05	6,370.65
10/22/13	6032255	Revisions to Receiver's Sixth Interim Report.	Fates, Edward G.	0.2	89.10	6,459.75
11/04/13	6045096	Discuss Sixth Interim Report with Receiver.	Fates, Edward G.	0.2	89.10	6,548.85
11/08/13	6051226	Work on Receiver's Sixth Interim Report.	Fates, Edward G.	0.6	267.30	6,816.15
11/14/13	6060590	Confer with counsel as to assets/recovery and strategy (.2).	Zaro, David R.	0.2	123.30	6,939.45
11/14/13	6056084	Communications with Receiver regarding sixth interim report, revisions/updates to same.	Fates, Edward G.	0.7	311.85	7,251.30
11/19/13	6059761	Revise Sixth Interim Report and exhibit to same; discuss with Receiver and G. Rodriguez.	Fates, Edward G.	2.1	935.55	8,186.85
11/21/13	6062633	Discuss exhibits to report with G. Rodriguez; finalize report.	Fates, Edward G.	0.4	178.20	8,365.05
11/22/13	6064464	Review order approving Sixth Interim Report; advise Receiver regarding same.	Fates, Edward G.	0.1	44.55	8,409.60
12/19/13	6088442	Discuss GP expiration and expense items to be addressed in interim report with Receiver.	Fates, Edward G.	0.2	89.10	8,498.70

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	David R. Zaro	0.2	616.50	123.30
001665	Edward G. Fates	18.8	445.50	8,375.40
		<u>19.0</u>		<u>8,498.70</u>
Total Fees				8,498.70
Total Disbursements				0.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00005

Matter Name: Operations & Asset Sales

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149027

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00005 (Operations & Asset Sales)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/17/13	6028617	Review letter from Defendants' counsel regarding status of loan payments; discuss same with Receiver.	Fates, Edward G.	0.6	267.30	267.30
10/22/13	6032577	Review notice of default issued to GP; discuss letter to Defendants' counsel with Receiver.	Fates, Edward G.	0.4	178.20	445.50
10/23/13	6033194	Prepare response to sender of default letter (.5); discuss issues regarding mortgage payments and GP note payments with Receiver (.4).	Fates, Edward G.	0.9	400.95	846.45
10/28/13	6036260	Discuss GP note payment issues with G. Rodriguez.	Fates, Edward G.	0.2	89.10	935.55
10/30/13	6040117	Discussion with G. Rodriguez and analysis of issues relating to investor note payments, Western mortgage payments, loans owed to Western for operational billing shortfalls, unpaid loans to Western for financing investor GP unit purchases, partnership administrators' refusal to collect loans due to Western, and potential application for immediate authority to terminate same (1.9); communications with Schooler's	Fates, Edward G.	2.1	935.55	1,871.10

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		counsel regarding mortgage payments and discuss same with Receiver (.2).				
10/31/13	6040405	Communications with servicer on GP mortgage (.4); review letter from noteholder and discuss same with Receiver (.2); review and revise communication to partnership administrators regarding failure to issue operational bills and include amounts ordered to be collected and discuss same with Receiver (.5); draft response to email from Defendants' counsel (.2); review data on investor note payments and mortgage payments (.3).	Fates, Edward G.	1.6	712.80	2,583.90
11/04/13	6044981	Discuss operational billing issues with G. Rodriguez.	Fates, Edward G.	0.2	89.10	2,673.00
11/05/13	6047768	Address issues/legal analysis of general partnership interests, follow-up as to next steps in light of recent court ruling/finding (.3).	Zaro, David R.	0.3	184.95	2,857.95
11/05/13	6046006	Discuss issues regarding GP mortgage payments, investor note payments, and operational billing with Receiver and G. Rodriguez (.4); analyze issues raised in court order and discuss implementation of order with Receiver and G. Rodriguez (.7).	Fates, Edward G.	1.1	490.05	3,348.00
11/06/13	6047553	Meet with Receiver and G. Rodriguez to discuss letter to investors to accompany operational billing, past due and future expense amounts to be included in operational bills, preparation of 2013 tax returns/K-1s,	Fates, Edward G.	0.9	400.95	3,748.95

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		staffing and use of Duffy firm for same.				
11/07/13	6049752	Prepare letter to Defendants' counsel regarding monthly shortfalls and Schooler's pledge to cover same and discuss letter with Receiver (.6); review letter from partnership administrator regarding operation billings (.2).	Fates, Edward G.	0.8	356.40	4,105.35
11/08/13	6050229	Finalize letter to Defendants' counsel regarding monthly shortfalls and Schooler's pledge.	Fates, Edward G.	0.2	89.10	4,194.45
11/11/13	6052025	Review and revise letter to investors to accompany operational billings.	Fates, Edward G.	0.7	311.85	4,506.30
11/14/13	6056618	Discuss status regarding mortgage payments and potential need/strategy to address same with G. Rodriguez.	Fates, Edward G.	0.7	311.85	4,818.15
11/15/13	6057795	Discuss status and progress regarding partnership administrators and operational billing with G. Rodriguez.	Fates, Edward G.	0.2	89.10	4,907.25
11/18/13	6059197	Begin work on motion to address mortgage payments; discuss same with Receiver.	Fates, Edward G.	1.3	579.15	5,486.40
11/19/13	6059537	Work on application to address mortgage payments and discuss same with Receiver (3.7); discuss operational billing issues with G. Rodriguez and review revised letter to investors (.5); confer with SEC's counsel regarding application to address mortgage payments (.6).	Fates, Edward G.	4.8	2,138.40	7,624.80
11/21/13	6062436	Confer with SEC's counsel regarding	Fates, Edward G.	4.4	1,960.20	9,585.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		potential application to address GP mortgage payments and discuss same with G. Rodriguez (.3); discuss facts relating to Las Vegas 1 property with G. Rodriguez and potential separate treatment of same (.2); work on application to address shortfall in mortgage payments (3.9).				
11/22/13	6063364	Revise ex parte application to address shortfall in mortgage payments; discuss same with Receiver and G. Rodriguez; work on exhibits; email to Defendants' counsel regarding application.	Fates, Edward G.	4.8	2,138.40	11,723.40
11/25/13	6065600	Discuss operational billing and real asset locators issues with Receiver.	Fates, Edward G.	0.2	89.10	11,812.50
11/26/13	6067080	Call with SEC's counsel regarding concerns with receivership estate, mortgage payments, and GP properties; discuss same with Receiver.	Fates, Edward G.	0.6	267.30	12,079.80
11/27/13	6071774	Review of the issues concerning Schooler's opposition to motion, ex parte application and follow-up with counsel re strategy (.3).	Zaro, David R.	0.3	184.95	12,264.75
11/27/13	6067424	Discuss potential GP termination issue and operational billing issues with Receiver (.3); review Schooler's opposition and declarations regarding ex parte application regarding mortgage payments and advise Receiver regarding same (.5).	Fates, Edward G.	0.8	356.40	12,621.15
12/03/13	6072800	Discuss property tax issue with Receiver.	Fates, Edward G.	0.1	44.55	12,665.70

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
12/05/13	6076008	Review correspondence from lender regarding mortgage payment and discuss same with Receiver.	Fates, Edward G.	0.2	89.10	12,754.80
12/06/13	6077653	Review partnership agreements regarding right of partnership administrators to charge partnership for rent and other operating expenses; discuss same with Receiver.	Fates, Edward G.	0.4	178.20	12,933.00
12/09/13	6078817	Discuss invoice and payment of Nevada counsel's fees and costs with Receiver.	Fates, Edward G.	0.1	44.55	12,977.55
12/10/13	6082800	Review/evaluate the order concerning the payments, operational/funding of Western, general partnerships and follow-up to address next steps (.4).	Zaro, David R.	0.4	246.60	13,224.15
12/10/13	6080054	Review order granting ex parte application regarding mortgage payments and discuss same with Receiver and G. Rodriguez (.7); discuss operational billings and collections, partnership administrators operating expenses, and potential property tax appeal issues with Receiver and G. Rodriguez (.8).	Fates, Edward G.	1.5	668.25	13,892.40
12/11/13	6081906	Discuss concerns with partnership administrators and potential application to terminate same with Receiver.	Fates, Edward G.	0.2	89.10	13,981.50
12/17/13	6086011	Discussions with Receiver regarding status of collections from investors, inability of GPs to pay taxes, insurance, etc., lack of cooperation from partnership administrators, and	Fates, Edward G.	0.6	267.30	14,248.80

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00005 (Operations & Asset Sales) 372640-00005

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		potential motion to address same.				
12/19/13	6088437	Discuss issues addressed at meeting with partnership administrators with Receiver (.2); review email from Schooler's counsel regarding mortgage payments and discuss same with Receiver (.4); discuss employee, accounting, and operational issues with G. Rodriguez (.6).	Fates, Edward G.	1.2	534.60	14,783.40
12/20/13	6091010	Review of the Western case with counsel and assess next steps with regard to operations/employee issues and advise as to strategy (.3).	Zaro, David R.	0.3	184.95	14,968.35
12/20/13	6090155	Discuss Borda loan payments and related issues with G. Rodriguez, prepare response to email from Schooler's counsel regarding same, and discuss same with Receiver (.9); discuss Western employee issues with G. Rodriguez (.2).	Fates, Edward G.	1.1	490.05	15,458.40
12/31/13	6096240	Advise Receiver regarding investor inquiries on tax statements and year end valuation.	Fates, Edward G.	0.2	89.10	15,547.50

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
000313	David R. Zaro	1.3	616.50	801.45
001665	Edward G. Fates	33.1	445.50	14,746.05
		<hr/> 34.4		<hr/> 15,547.50
Total Fees				15,547.50
Total Disbursements				0.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00006 (Claims & Distributions) 372640-00006

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00006

Matter Name: Claims & Distributions

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149028

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00006 (Claims & Distributions)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/07/13	6015708	Respond to inquiry from investor Oulton.	Fates, Edward G.	0.2	89.10	89.10
11/08/13	6050204	Review and revise communication to investors to be posted to website.	Fates, Edward G.	0.2	89.10	178.20
12/04/13	6074149	Advise Receiver regarding response to investor inquiry; review other communications from investors.	Fates, Edward G.	0.2	89.10	267.30
12/07/13	6077986	Review investor email.	Fates, Edward G.	0.1	44.55	311.85
12/17/13	6086506	Assist Receiver in responding to unique investor legal inquiries.	Fates, Edward G.	0.4	178.20	490.05
12/18/13	6087186	Emails and call with investor Wolf-Iwanowski regarding status of GPs and requests for information; discuss same with Receiver.	Fates, Edward G.	0.6	267.30	757.35

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	1.7	445.50	757.35
		<u>1.7</u>		<u>757.35</u>
Total Fees				757.35
Total Disbursements				0.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00008 (Pending Litigation) 372640-00008

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00008

Matter Name: Pending Litigation

Date of Last Billing: 05-31-2013

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149030

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00008 (Pending Litigation)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
11/05/13	6046465	Advise local counsel in Nevada regarding approval of settlement agreement with Sierra Pacific; discuss filing of stipulation in Nevada and other steps to implement settlement.	Fates, Edward G.	0.5	222.75	222.75
11/14/13	6055914	Follow up communications with local counsel in Nevada regarding status of implementing court-approved settlement with Sierra Pacific.	Fates, Edward G.	0.2	89.10	311.85
11/15/13	6057662	Follow up communications with local counsel in Nevada regarding status of implementing court-approved settlement with Sierra Pacific.	Fates, Edward G.	0.1	44.55	356.40
11/20/13	6061627	Follow up communications with local counsel in Nevada regarding filing of stipulation dismissing action pursuant to court-approved settlement agreement.	Fates, Edward G.	0.2	89.10	445.50
12/05/13	6076031	Review order dismissing Nevada litigation pursuant to court approved settlement with Sierra Pacific.	Fates, Edward G.	0.1	44.55	490.05

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	1.1	445.50	490.05
		1.1		490.05
Total Fees				490.05
Total Disbursements				0.00

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00009 (Employment/Fees) 372640-00009

Preliminary Billing Form

Billing Atty: 001665 - Fates

Matter #: 372640-00009

Matter Name: Employment/Fees

Date of Last Billing:

Client Name: Thomas C. Hebrank, as Receiver for Western Financial

Proforma Number 1149031

Client/Matter Joint Group # 372640-1

Fees for Matter 372640-00009 (Employment/Fees)

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
10/25/13	6035649	Review Defendants' objection to fee applications and discuss same with Receiver (.7); work on reply to objection (3.1).	Fates, Edward G.	3.8	1,692.90	1,692.90
10/29/13	6037556	Work on reply to Defendants' objection to fee applications and Receiver's declaration regarding same.	Fates, Edward G.	2.9	1,291.95	2,984.85
10/31/13	6040404	Work on reply to Defendants' objection to fee application and Receiver's declaration; address Defendants' false contentions regarding connection between investor note payments and GP mortgage payments; discuss same with G. Rodriguez.	Fates, Edward G.	3.6	1,603.80	4,588.65
11/01/13	6044722	Revise and finalize reply, Receiver's declaration, and exhibit regarding fourth interim fee applications.	Fates, Edward G.	1.2	534.60	5,123.25
11/05/13	6046495	Review order approving fee applications; advise Receiver and local counsel in Nevada regarding same.	Fates, Edward G.	0.3	133.65	5,256.90
12/16/13	6084631	Review and revise Receiver's fifth	Fates, Edward G.	0.8	356.40	5,613.30

02/06/14 10:57:05 PROFORMA STATEMENT FOR MATTER 372640-00009 (Employment/Fees) 372640-00009

Trans Date	Index	Description of Service Rendered	Timekeeper	Hours	Fees	Sum
		interim fee application.				
12/19/13	6089541	Attention to issues regarding service of notice of fee applications.	Fates, Edward G.	0.1	44.55	5,657.85
12/20/13	6089791	Review order setting briefing schedule on fifth interim fee applications.	Fates, Edward G.	0.1	44.55	5,702.40
12/23/13	6091211	Communications with Cotton Driggs regarding payment of fees; communications with G. Rodriguez regarding same.	Fates, Edward G.	0.3	133.65	5,836.05

Proforma Summary

Timekeeper Number	Timekeeper	Hours	Rate	Amounts
001665	Edward G. Fates	13.1	445.50	5,836.05
		<u>13.1</u>		<u>5,836.05</u>
Total Fees				5,836.05
Total Disbursements				0.00