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

10 SECURITIES AND EXCHANGE
11 COMMISSION,

12 Plaintiff,

13 v.

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

17 Defendants.
18
19

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

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

Date: March 6, 2015
Time: 1:30 p.m.
Ctrm: 2D
Judge: Hon. Gonzalo P. Curiel

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for
2 First Financial Planning Corporation d/b/a Western Financial Planning Corporation
3 ("Western"), and its subsidiaries, including the general partnerships set up by
4 Western (collectively, "Receivership Entities"), hereby submits this ninth interim
5 application for payment of professional fees and reimbursement of costs for the time
6 period July 1, 2014 through September 30, 2014 ("Application Period").

7 The Receiver incurred \$43,805.25 in fees and \$632.05 in costs for this
8 Application Period and asks the Court to approve on an interim basis and authorize
9 the payment of 80% of the fees incurred (consistent with prior fee application awards
10 from the Court), or \$35,044.20, and 100% of the costs incurred. Detailed
11 descriptions of the services rendered are contained in Exhibit A attached hereto.
12 Exhibit B is a chart reflecting the hours and fees billed to each category of services
13 on a monthly basis during the Application Period. Exhibit C is a summary of the
14 out-of-pocket costs. During the Application Period, the Receiver and his staff have
15 spent 222.4 hours at an overall blended billing rate of \$196.97 per hour. The
16 Receiver has discounted all fees by ten percent (10%) from regular hourly billing
17 rates.

18 I. FEE APPLICATION

19 The Receiver's work during the Application Period falls into the following
20 categories:

- 21 A. General Receivership
- 22 B. Asset Investigation & Recovery
- 23 C. Reporting
- 24 D. Operations & Asset Sales
- 25 E. Claims & Distributions
- 26 F. Legal Matters & Pending Litigation

A. General Receivership

During the Application Period, the Receiver (a) participated in meetings and conferences with the SEC's counsel and legal counsel; (b) handled general administrative matters, including reviewing mail, e-mails and other correspondence directed to the Receivership Entities; (c) administered bank accounts of the Receivership Entities; (d) reviewed and approved expenditures; and (e) maintained and updated the Receiver's website with case information and documents. The Receiver spent a large amount of time this period relating to investor calls and correspondence regarding tax schedules and reporting.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	47.5	\$11,756.25
TOTAL			47.5	\$11,756.25
Avg. Hourly Rate		\$247.50		

B. Asset Investigation & Recovery

None

C. Reporting

This category contains time spent by the Receiver, with the assistance of counsel, preparing his Ninth Interim Report, which was filed on September 15, 2014, as well as appearing at the July 18, 2014 hearing.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	5.6	\$1,386.00
TOTAL			5.6	\$1,386.00
Avg. Hourly Rate		\$247.50		

D. Operations & Asset Sales

The Receiver's work in this category relates to (a) management and oversight of the General Partnerships' operations and real properties; (b) management and oversight of Western's operations; (c) performing accounting functions of the Receivership Entities, including paying expenses and clearing checks and ACH

entries; (d) management and oversight of tax reporting for all of Receivership Entities; and (e) management and oversight of GP operational billings, loan payments, and overall cash management. Significant time and effort was spent by the Receiver relating to implementing the Court's orders regarding GP operations, including preparation of operational billings, analyzing GP loan balances, projecting cash needs of the GPs, initiating property tax appeals on GP properties, and conducting investor votes for GPs with expired terms.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	2.8	\$693.00
G. Rodriguez	Director	\$180.00	136.0	\$24,480.00
A. Herren	Director	\$180.00	30.5	\$5,490.00
TOTAL			169.3	\$30,663.00
Avg. Hourly Rate		\$181.12		

E. Claims & Distributions

None

F. Legal Matters & Pending Litigation

None

G. Costs

The Receiver requests the Court approve \$632.05 in costs. A detailed listing of each expense is summarized in Exhibit C. The Receiver charges \$.05 per page for copies and all other items are billed at actual cost. Any travel reflects coach airfare and reasonable accommodations billed at cost.

**II. THE REQUESTED FEES ARE REASONABLE
AND SHOULD BE ALLOWED**

In its Order Granting in Part First Interim Fee Applications ("First Fee Application Order"), the Court analyzed the case law regarding approval of interim fee applications in regulatory receiverships and determined the following factors should be considered: (1) the complexity of the receiver's tasks; (2) the fair value of the time, labor, and skill measured by conservative business standards; (3) the quality

1 of work performed, including the results obtained and the benefit to the receivership
2 estate; (4) the burden the receivership estate may safely be able to bear; and (5) the
3 Commission's opposition or acquiescence. In its orders on the Receiver's prior fee
4 applications, the Court has determined the Receiver's tasks in this case are
5 significantly complex, the hourly rates charged represented the fair value of the time,
6 labor, and skill required, and the Receiver's work has materially benefited the
7 Receivership Entities.

8 The Receiver believes this fee request is likewise fair and reasonable and the
9 fees and costs incurred were necessary to the administration of the receivership
10 estate. The Receiver's request for compensation is based on his customary billing
11 rates charged in similar matters, discounted by 10 percent. The blended hourly rate
12 for all services provided during the Application Period is \$196.97. The Receiver's
13 billing rates are comparable or less than those charged in the community on similarly
14 complex matters.

15 **A. Costs**

16 The Receiver also requests Court approval of \$632.05 in costs. A summary of
17 costs is included as Exhibit C. The Receiver charges \$.05 per page for copies and all
18 other items are billed at actual cost.

19 **B. Receivership Estate's Ability to Bear Burden of Fees**

20 The Receiver proposes the approved fees and costs be paid from Western's
21 assets above and beyond cash necessary to make payments on loans secured by
22 GP properties. As the Receiver has made clear, Western has an ongoing cash
23 shortage. As directed by the Court, the Receiver continues efforts to collect loans the
24 GPs owe Western through billings sent to investors. The Receiver also continues
25 efforts to collect the LinMar loans through the pending cases against the LinMar
26 Borrowers. Western's land parcels have been listed for sale and at some point its
27 equity interests in the GPs may be liquidated. Approved fees and costs will likely
28

1 have to be paid in increments over time as funds are collected. The fees and costs
2 should nevertheless be approved.

3 First and foremost, the Receiver will ensure that mortgage payments are being
4 timely made. The Court's December 10, 2013 order granting the Receiver's ex parte
5 application (Docket No. 524) alleviated the crisis regarding mortgage payments. As
6 a result, the Receiver does not anticipate problems timely making mortgage
7 payments.

8 **C. The Commission's Position**

9 Prior to filing, the Receiver and Allen Matkins provided these fee applications
10 to counsel for the Commission in substantially final form. Counsel for the
11 Commission has advised that the Commission has no opposition to the fees and costs
12 requested.

13 **III. CONCLUSION**

14 The Receiver has worked diligently and efficiently in fulfilling his duties and
15 has provided valuable service in that regard.

16 WHEREFORE, the Receiver requests an order:

17 1. Approving \$43,805.25 in fees and \$632.05 in costs incurred by the
18 Receiver during the Application Period and authorizing payment on an interim basis
19 of \$35,044.20 in fees and \$632.05 in costs from available receivership estate assets;
20 and

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

22 Dated: January 27, 2015

23
24 By: 
25 THOMAS C. HEBRANK
26 Receiver
27
28

EXHIBIT INDEX

Exhibit A	Detailed Descriptions of Services Rendered	8
Exhibit B	Chart Reflecting Hours and Fees Billed to Each Category of Services	20
Exhibit C	Summary of Out-of-Pocket Costs	23

EXHIBIT A

EXHIBIT A

SEC - Western Financial
July 2014

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
7/1/2014	Investor correspondence, discussions with G. Rodriguez and Atty Fates (.7). Misc operation issues and approval of ACH batches (.6).	1.3	Hebrank, T.	\$ 247.50	\$ 321.75	0.7			0.6		
7/1/2014	Reviewed correspondence from A. Jacobson re request for extension on Rainbow and Horizon cleanup with County of Las Vegas. (.1) Corresponded with R. Sefzic re Tower 98 payments. Reviewed bank accounts for sufficient funds to make payments. (.1) Reviewed correspondence from T. Hebrank re attempted sell of property by GP. Reviewed letter filed by investor with the Court. (.2) Corresponded with R. Shoupe re property insurance. Corresponded with J. Leach re property insurance payments. (.2) Reviewed WSCC bank transfers and approved same. Reviewed bank accounts for payments made. Corresponded with S. Brookman re payment of secretarial fees. Corresponded with same re bank statements and default payments. (.3)	0.9	Rodriguez, G.	\$ 180.00	\$ 162.00				0.9		
7/2/2014	Revised Operational summary from Spanish Springs and Revised billing letter for same. (1) Participated in weekly conference call with A. Jacobson and B. Schuler. Discussed extension for Rainbow/Horizon cleanup, Insurance bills and Spanish Springs billing, along with past due billing for partnerships. (6) Conferred with Atty Fates re partnership plan to sell the property. (.3)	1.9	Rodriguez, G.	\$ 180.00	\$ 342.00				1.9		
7/3/2014	Investor correspondence and related research and discussions. Inquire as to GP sale and appraisal issues. Discuss with Atty Fates and G. Rodriguez.	1.2	Hebrank, T.	\$ 247.50	\$ 297.00	1.2					
7/3/2014	Worked to resolve a problem with WSCC transfer authority with M. Krause at AmericanWest Bank. Conferred with T. Hebrank re same. (.4) Archived notes on investor conversations. (.2)	0.6	Rodriguez, G.	\$ 180.00	\$ 108.00				0.6		
7/7/2014	Review and approve ACH batches. Review investor correspondence re: LV properties. Discuss with G. Rodriguez.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0					
7/7/2014	Recorded and processed general partnership note payments. Recorded and prepared mortgage payments for Sante Fe Ventures and SFV II LLC.	1.5	Herren, A.	\$ 180.00	\$ 270.00				1.5		
7/7/2014	Conferred with Atty Fates re N Kemper letter. (.3) Corresponded with Yardi re software. Researched Yardi Partners re potential property management replacement. Conferred with various property management companies re services they provide. Conferred with T. Hebrank re same. (1.6) Reviewed correspondence from D. Downes re insurance. Corresponded with same re status update. Corresponded with R. Shoupe re changing broker of record. (.2) Conferred with T. Hebrank re Horizon Partners response from N. Kemper. Corresponded with Valbridge Appraisal re CBRE proposal. Prepared analysis of the same and corresponded with T. Hebrank and Atty Fates. (2.1)	4.2	Rodriguez, G.	\$ 180.00	\$ 756.00				4.2		
7/8/2014	Met with Atty Fates. Discuss upcoming hearing and operations. Review and approve ACH batches. (1.0) Discuss operations additionally with G. Rodriguez. Review BV appraisal issues (.6).	1.6	Hebrank, T.	\$ 247.50	\$ 396.00	1.0			0.6		
7/8/2014	Conferred at length with M. Lubawy re appraisal reconciliation with CBRE agreement. Corresponded with T. Hebrank re same. Corresponded with Atty Fates re same. (1.8) Conferred and corresponded with M. Cirac re eviction for C. Winters. Corresponded with T. Hebrank and Atty Fates re same. (.5) Reviewed WFPC entity correspondence and processed same. Prepared letter to IRS in response to Final Demand for Payment. (.4)	2.7	Rodriguez, G.	\$ 180.00	\$ 486.00				2.7		
7/9/2014	Revised, merged and finalized general partnership voting ballot letters for Tecate South and Twin Plants for distribution; corresponded with Atty Fates and G. Rodriguez re same. Revised formatting of same for mailing. Corresponded with Select Mailing re printing and distribution of same.	1.8	Herren, A.	\$ 180.00	\$ 324.00				1.8		

7/9/2014	Reviewed LLC funding requests and revised accordingly. Corresponded with B. Schuler re same. (1) Participated in the weekly conference call with B. Schuler and A. Jacobson. Discussed operational billings for Nevada View Partners and the limited success of the Heavenly View Partners billing. Discussed clean-up efforts in Horizon partnership. Conferred with A. Jacobson re property insurance. (8) Reviewed bank accounts and updated WFPC Income statement. (1.1) Corresponded with R. Shoupe re new Broker of Record for General Partnerships. Provided additional details for the same with M. Haro. (2)	3.1	Rodriguez, G.	\$ 180.00	\$ 558.00				3.1		
7/10/2014	Conferred with Evergreen Note Servicing (1) Corresponded with J. Leach re insurance. Conferred with M. Haro re insurance services. Reviewed details of delayed payments by A. Jacobson and B. Schuler. (3) Reviewed Nevada View Capital Call request. (8) Corresponded with L. Kidd re eFront Solutions software. (1)	1.3	Rodriguez, G.	\$ 180.00	\$ 234.00				1.3		
7/11/2014	Conference call re: upcoming hearing, other issues (1.5) Sign A/P checks (2) Discuss Las Vegas property information, review of investor correspondence re: same (8)	2.5	Hebrank, T.	\$ 247.50	\$ 618.75	2.5					
7/11/2014	Conferred with T. Hebrank re N. Kemper request to sign listing broker. Additionally provided information re appraisal comps and details. Reached out to brokers in the Las Vegas market for a competing listing. (1.7) Corresponded with L. Kidd re software services. (1) Reviewed correspondence from M. Haro re change to insurance agent. Coordinated execution of same and returned to M. Haro along with copy of the Order. (5) Reviewed correspondence from T. Hebrank re Partner communications. (2)	2.5	Rodriguez, G.	\$ 180.00	\$ 450.00				2.5		
7/14/2014	Approve ACH batch. Investor correspondence.	0.5	Hebrank, T.	\$ 247.50	\$ 123.75	0.5					
7/14/2014	Prepared check for payment of postage to Select Mailing for distribution of general partnership voting ballot letters for Tecate South and Twin Plant.	0.3	Herren, A.	\$ 180.00	\$ 54.00				0.3		
7/14/2014	Conferred with Atty Fates re further preparations for hearing on July 18, 2014. (2) Reviewed letters submitted by investors in general partnerships. Conferred with T. Hebrank re same. Conferred with Atty Fates re tax appeal review and other matters related to hearing. (1.3)	1.5	Rodriguez, G.	\$ 180.00	\$ 270.00				1.5		
7/15/2014	Research and respond to Las Vegas property issues (1.2). Draft and send investor response. Investor correspondence. Discuss upcoming hearing. (1.6)	2.8	Hebrank, T.	\$ 247.50	\$ 693.00	1.2				1.6	
7/15/2014	Traveled to Select Mailing to deliver payment for postage for mailing for general partnership voting ballot letters.	0.4	Herren, A.	\$ 180.00	\$ 72.00				0.4		
7/15/2014	Reviewed details of the Wild Horse Operational Summary and revised accordingly for creation of the capital call. (5) Reviewed correspondence from T. Hebrank and Atty Fates re Rainbow and Horizon response. (2) Reviewed Atty Pope's motion to intervene in Receivership case. (3)	1.0	Rodriguez, G.	\$ 180.00	\$ 180.00				1.0		
7/16/2014	Briefly reviewed correspondence from A. Herren re balloting for remaining partnerships. (1) Conferred with M. Rua re potential listing for Horizon Property in Las Vegas. Corresponded with Atty Fates and T. Hebrank re same. (5) Participated in weekly conference call with A. Jacobson and B. Schuler. Conferred re Horizon clean-up, status of insurance and capital contribution requests from Nevada View Partners and Wild Horse Partners. (7) Conferred with T. Hebrank re Rainbow & Horizon partnership responses. (2) Conferred with Atty Fates re capital call for Nevada View Partners. Reviewed Wild Horse Partners Capital Contribution request and revised same. Provided a copy of same to Atty Fates for review. Corresponded with B. Schuler re follow up of the same. Corresponded with B. Schuler re approved Wild Horse Partners request. (1.6)	3.1	Rodriguez, G.	\$ 180.00	\$ 558.00				3.1		
7/17/2014	Multiple discussions re: upcoming hearing. Approve ACH batch. Prepare for hearing.	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	1.5					
7/17/2014	Reviewed response to Schuler response prepared by Atty Fates and reviewed notes re same. (4)	0.4	Rodriguez, G.	\$ 180.00	\$ 72.00				0.4		
7/18/2014	Prepare for and attend Court hearing. Met with Atty Fates, SEC, investors. Follow up.	4.6	Hebrank, T.	\$ 247.50	\$ 1,138.50			4.6			

7/21/2014	Updated ballot voting summary spreadsheet to include Tecate South and Twin Plant. Reviewed, recorded and filed general partnership ballot votes for Tecate South and Twin Plant.	1.0	Herren, A.	\$ 180.00	\$ 180.00				1.0		
7/22/2014	Discuss past due payment items. Misc correspondence.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
7/22/2014	Corresponded with B. Schuler re proposed payments for Wild Horse Partnerships. (.1) Reviewed correspondence from B. Schuler re Notice of Trustee sale for Yuma I GP. Reviewed details of account and resolved likely discrepancy. Corresponded with T. Hebrank, A. Herren and L. Ryan re payment of past due amount. (.3) Corresponded with M. Kraus re bank statements. (.2)	0.6	Rodriguez, G.	\$ 180.00	\$ 108.00				0.6		
7/23/2014	Sign A/P checks. Various correspondence.	0.6	Hebrank, T.	\$ 247.50	\$ 148.50	0.6					
7/23/2014	Conferred with T. Hebrank re Tentative Order. Reviewed copy of same Tentative Order. (.3)	0.3	Rodriguez, G.	\$ 180.00	\$ 54.00				0.3		
7/24/2014	Receive and review Court order. Website updates. Execute items required by order. Discuss operations. Review and approve ACH batch.	1.7	Hebrank, T.	\$ 247.50	\$ 420.75	1.7					
7/25/2014	Reviewed, recorded and filed general partnership ballot votes for Tecate South and Twin Plant.	0.9	Herren, A.	\$ 180.00	\$ 162.00				0.9		
7/28/2014	Discuss GP notifications. Sign checks. Update website. Review and approve ACH batch.	1.2	Hebrank, T.	\$ 247.50	\$ 297.00	1.2					
7/28/2014	Reviewed and approved WSCC transfers. Reviewed AmericanWest Bank account and updated WFPC Income Statement. Reconciled same for June and July to date. (1) Reviewed operational and WFPC related mail forwarded by S. Brookman. (2) Reviewed mail from GP administrators re payment of property taxes. (2) Corresponded with A. Jacobson and B. Schuler re investor contact emails. (1) Conferred with Atty Fates re July 22nd Order. (.9)	2.4	Rodriguez, G.	\$ 180.00	\$ 432.00				2.4		
7/29/2014	Conferred with Atty Fates re various matters including Linmar and Fee application objections from L. Schooler. (.5) Updated project files and reviewed various open matters. (2)	2.5	Rodriguez, G.	\$ 180.00	\$ 450.00				2.5		
7/30/2014	Review LinMar ruling, discuss Court Order.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
7/30/2014	Reviewed, recorded and filed general partnership ballot votes for Tecate South and Twin Plant.	1.2	Herren, A.	\$ 180.00	\$ 216.00				1.2		
7/30/2014	Reviewed Court's Order re Linmar motion. Reviewed Order for Summary Judgement on Linmar matter. (.6) participated in weekly conference call re operations. Discussed capital call for Carson Valley, changes in note payments and previously entered order, cleanup of Horizon GP property, banking problems with AmericanWest Bank and other various operating matters. (.5)	1.1	Rodriguez, G.	\$ 180.00	\$ 198.00				1.1		
7/31/2014	Review and approve ACH batch. Discuss Schafer payments and declaration.	0.6	Hebrank, T.	\$ 247.50	\$ 148.50	0.6					
7/31/2014	Conferred with Atty Fates re rely to opposition to Receiver's fee application. Reviewed draft of Declaration for same and draft of the Receiver's reply. Executed declaration and forwarded same to Atty Fates. (.5) Conferred with Atty Fates re various open matters, including status of the easement request, communications with investors and status of the foreclosure notice. (.3) reviewed bank accounts for latest deposits. Researched payment to Schafer Pacific Properties and corresponded with Atty Fates re same. (1)	1.8	Rodriguez, G.	\$ 180.00	\$ 324.00				1.8		
SubTotal Fees		60.9			\$ 12,440.25	14.5	0.0	4.6	41.8	0.0	0.0
					\$ 175.53						
					\$ -						
					\$ -						
Grand Total					\$ 12,615.78						

21.9	Hebrank, T.	\$ 247.50	\$ 5,420.25	\$ 3,588.75	\$ -	\$ 1,138.50	\$ 693.00	\$ -	\$ -
31.9	Rodriguez, G.	\$ 180.00	\$ 5,742.00	\$ -	\$ -	\$ 5,742.00	\$ -	\$ -	\$ -
7.1	Herren, A.	\$ 180.00	\$ 1,278.00	\$ -	\$ -	\$ -	\$ 1,278.00	\$ -	\$ -
60.9			\$ 12,440.25	\$ 3,588.75	\$ -	\$ 1,138.50	\$ 7,713.00	\$ -	\$ -

SEC - Western Financial
August 2014

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
8/1/2014	Review response to Schooler filing. Discuss with Atty Fates.	0.3	Hebrank, T.	\$ 247.50	\$ 74.25	0.3					
8/1/2014	Continued review of GP Operating accounts and updated budgets accordingly. (0.8)	0.8	Rodriguez, G.	\$ 180.00	\$ 144.00				0.8		
8/4/2014	Review and approve ACH batches. Discuss email blast to GPs. Discuss other operational issues, misc correspondence.	0.8	Hebrank, T.	\$ 247.50	\$ 198.00	0.8					
8/4/2014	Conferred with investor re status of partnership. (0.3) Prepared correspondence to all GP members pursuant to the Court's order. Corresponded with Atty Fates re same. Sent out same communication to all investors re Court's Order. (2.3) Reviewed WFPC operational correspondence and sorted appropriately. (0.2) Reviewed Cattle Guard easement document as revised by Atty Fates. Corresponded with same. (0.2) Continued review and revision of WFPC Income statement. (0.5) Reviewed Order re Fee Apps and began planning for payment of same. Conferred with T. Hebrank re same. (0.2) Reviewed bank accounts and approved WSCC transfer. (0.1)	3.8	Rodriguez, G.	\$ 180.00	\$ 684.00				3.8		
8/5/2014	Conferred with Atty Fates re Duffy invoices. (0.5) Reviewed bank accounts for transfers approved. (0.6) Conferred with Atty Fates re easement for cattle guard. (0.4)	1.5	Rodriguez, G.	\$ 180.00	\$ 270.00				1.5		
8/6/2014	Review and respond to various correspondence, operational issues.	0.6	Hebrank, T.	\$ 247.50	\$ 148.50	0.6					
8/6/2014	Traveled to bank to deposit checks.	0.5	Herren, A.	\$ 180.00	\$ 90.00				0.5		
8/6/2014	Updated bank accounts online access for S. Brookman, T. Hebrank and G. Rodriguez. (0.2) Reviewed funding request from B. Schuler re costs for mailings to Partnerships for capital contributions. (0.4) Participated in weekly conference call with A. Jacobson and B. Schuler re GP operations. (0.4)	1.0	Rodriguez, G.	\$ 180.00	\$ 180.00				1.0		
8/7/2014	Review cash situation and operational issues.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
8/7/2014	Recorded and processed general partnership note payments. Recorded and processed invoices and payments.	2.0	Herren, A.	\$ 180.00	\$ 360.00				2.0		
8/7/2014	Prepared correspondence to IRS re BLA Partners demand for partner assets. (0.4) Corresponded with M. Haro re insurance for WFPC owned properties. (0.2) Conferred with various partner re status of the investment including follow up questions on the ballots. (0.6) Updated WFPC Income Statement. Reviewed accounts payable and approved same for payment. Conferred with A. Herren and T. Hebrank re same. Reviewed Income Statement and budgeted for future expenses. Reviewed correspondence from Pioneer Title re payments due. (3) Reviewed correspondence from Atty Fates re partnership balloting. (0.4)	4.6	Rodriguez, G.	\$ 180.00	\$ 828.00				4.6		
8/8/2014	Review and sign A/P checks. ACH batch approval.	0.6	Hebrank, T.	\$ 247.50	\$ 148.50	0.6					
8/8/2014	Recorded and prepared mortgage payments for Sante Fe Ventures and SFV II LLC. Recorded and processed payment for P51 LLC.	1.8	Herren, A.	\$ 180.00	\$ 324.00				1.8		
8/8/2014	Reviewed checks for payment and made sure they were in line with our budget amounts. (0.5)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00				0.5		
8/10/2014	Updated WFPC GP billing detail. Reviewed same for future budgeting purposes. (6.5)	6.5	Rodriguez, G.	\$ 180.00	\$ 1,170.00				6.5		
8/11/2014	Sign checks. Misc correspondence.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
8/11/2014	Reviewed results of Western Note payments analysis. Conferred with S. Brookman re same. (0.3) Reviewed potential software for tracking GP operations. (0.3) Conferred with Investor re Tecate South Partnership sales. (0.5)	1.1	Rodriguez, G.	\$ 180.00	\$ 198.00				1.1		
8/12/2014	Review and execute LinMar declarations. Review and approve ACH batch.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					

8/12/2014	Finalized correspondence to IRS re J. McBrien. Delivered same. (0.2) Corresponded with M. Haro re insurance policy for WFPC owned property. (0.1) Reviewed checks for approval of administrator office expenses. (0.1) Reviewed property tax appeal success for New Mexico. Corresponded with Atty Fates, T. Hebrank and PTG re approval of invoice. Corresponded with PTG re correct invoicing. (0.2) Conferred with Morrissey Realty re Dayton and Silver Springs properties owned by Western. Conferred re BOV for all. Discussed sale by Western. (0.4)	1.0	Rodriguez, G.	\$ 180.00	\$ 180.00				1.0		
8/13/2014	Discuss investor correspondence and balloting. Review and sign checks.	0.9	Hebrank, T.	\$ 247.50	\$ 222.75	0.9					
8/13/2014	Reviewed, recorded and filed general partnership ballot votes for Tecate South and Twin Plant.	1.0	Herren, A.	\$ 180.00	\$ 180.00				1.0		
8/13/2014	Conferred with Atty Fates re balloting of the GPs and potential payments necessitated by same. (0.8) Reviewed Carson Valley Deposits and Expenditures worksheet and revised accordingly to prepare budget for same. Reviewed backup for the same. (1.2) Participated in weekly conference call with A. Jacobson. (0.2) Conferred with L. Benjamin re preparation of WFPC taxes. Corresponded with S. Brookman re same. (0.1) Corresponded with S. Brookman re payments made to WFPC by GPs in January 2014. (0.3) Reviewed correspondence from Atty Fates re partnership agreements for balloted partnerships (0.6) Conferred with T. Hebrank re balloting and administrator communications. (0.1) Conferred with investor re status of the investment. (0.3)	3.6	Rodriguez, G.	\$ 180.00	\$ 648.00				3.6		
8/14/2014	Website updates. Investor correspondence. Discussions with Atty Fates.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0					
8/14/2014	Reviewed motion and appeal requests from L. Schooler re Courts various recent rulings. (0.6) Reviewed correspondence from Atty Fates re Carson Valley Capital Call. Corresponded with B. Schuler re Carson Valley partners capital call and finalized approval for same. (0.2) corresponded with A. Jacobson and B. Schuler re payment for invoices re property tax reduction. (0.1) Conferred with Atty Fates and T. Hebrank re investor ballots. Reviewed updates to FAQs and request for additional documents to be posted in Receiver's website. (0.5) Researched additional property management companies for potential assistance in managing the GPs. (0.8) Reviewed accpac files to provide to Duffy (CPA) in aid of their preparation of the tax returns for Western's stand alone LLCs. (2.2) Conferred with investor re status of the partnerships. Corresponded with investor re various question regarding extension ballot and operations of Reno Partners. (0.8)	5.2	Rodriguez, G.	\$ 180.00	\$ 936.00				5.2		
8/15/2014	Update website, FAQs. Discussions with Atty Fates. Sign checks. Investor correspondence.	1.6	Hebrank, T.	\$ 247.50	\$ 396.00	1.6					
8/15/2014	Conferred with J. Leach re Vista Tecate insurance payment. Corresponded with A. Jacobson and B. Schuler re same. Corresponded with M. Haro re update on policies. (0.3) Conferred with G. Dunbar from Lincoln Property Management re management of partnership activities. Conferred with Cake Realty re potential property management of the GPs. (0.4) Conferred with Atty Fates and T. Hebrank re draft of FAQ for Receiver's website. Reviewed updates to the same and provided revisions. (1.1) Conferred with investor re balloting and additional costs. Corresponded with same investor re email correspondence from partnership administrator. Reviewed additional emails submitted by other partners and corresponded with same. (0.6) Continued search of accpac to extract files for filing WFPC, P51, Fernley, Santa Fe Venture and SFVII taxes. Corresponded with L. Benjamin re files. Corresponded with T. Harris to request assistance with reports for single member LLCs (1.1)	3.5	Rodriguez, G.	\$ 180.00	\$ 630.00				3.5		
8/18/2014	Investor correspondence.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
8/18/2014	Conferred with property manager re potential takeover of GPs. Provided information requested. (0.5) Conferred with Atty Fates re status of the GP voting, property management search and reports needed for report. (0.6)	1.1	Rodriguez, G.	\$ 180.00	\$ 198.00				1.1		

8/19/2014	Reviewed various letters from the investors to Judge Curiel re receivership. (0.1) Reviewed various letters from the investors to Judge Curiel re receivership. (0.1) Began update of WFPC Cash Activity Report. (1.6) Corresponded with R. Shoupe re policy for Western owned property. Updated same documents and provided updates for same. (0.1) Updated WFPC Statement of Revenues and Expenses with data from Income statement. Updated WFPC Income Statement with additional data. Reviewed and compared same to bank account activity. (1.6)	3.4	Rodriguez, G.	\$ 180.00	\$ 612.00				3.4	
8/20/2014	Continued updated of WFPC receipts and disbursements from all GP accounts. (1.4)	1.4	Rodriguez, G.	\$ 180.00	\$ 252.00				1.4	
8/21/2014	Discuss operational issues. Review and approve ACH batches.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4				
8/21/2014	Reviewed invoices for approval on GP payments. Conferred with T. Hebrank re same. Corresponded with B. Schuler re storm water pollution prevention permit (SWPPP). (0.5)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00				0.5	
8/22/2014	Conferred with Atty Fates re investor conversations, correspondence from and investor seeking to be bought out and other general matters. Corresponded with B. Schuler re same. (0.6) Conferred with partners re status of their investment in various partnerships. (0.8) Reviewed bank accounts for continued update of WFPC Income statement and forecasted September activity. (0.7)	2.1	Rodriguez, G.	\$ 180.00	\$ 378.00				2.1	
8/25/2014	Website updates. Investor correspondence. Request GP items. Discuss upcoming hearing information.	1.2	Hebrank, T.	\$ 247.50	\$ 297.00	1.2				
8/25/2014	Reviewed, recorded and filed general partnership ballot votes for Tecate South and Twin Plant; corresponded with G. Rodriguez re same.	1.4	Herren, A.	\$ 180.00	\$ 252.00				1.4	
8/25/2014	Conferred and corresponded with R. Stringer re property management for GPs. (0.1) Reviewed correspondence from B. Schuler re Yuma I notice of Trustee Sale. Corresponded with Atty Fates re same. (0.1) Corresponded with Cumbre insurance re coverage for WFPC owned property. (0.2) Conferred with partner re request to be bought out of the partnership. (0.9) Conferred with A. Herren re ballot count for Tecate South and International Partners. (0.1) Conferred with T. Hebrank and Atty Fates re request of investor for partnership information. (0.3) Conferred with partner re ballots sent to partnerships. (0.2) Reviewed and approved WSCC transfer payments. Briefly reviewed bank accounts for additional activity. (0.4)	2.3	Rodriguez, G.	\$ 180.00	\$ 414.00				2.3	
8/26/2014	Participated in a conference call with MEI Real Estate re potential property management. Prepared information requested (Directory of properties and related details and copy of the Order) and provided to MEI for review. (1) Conferred (various) with L. Benjamin re tax preparation for WFPC. Reviewed materials necessary for filing of same and came up with a plan to complete taxes timely. (0.4) continued revision and update of the WFPC Cash Activity Report. (1.2)	2.6	Rodriguez, G.	\$ 180.00	\$ 468.00				2.6	
8/27/2014	Investor correspondence re: filings. Review and approve ACH batches. Atty Fates response letter. Update on operational issues. Sign A/P checks.	1.3	Hebrank, T.	\$ 247.50	\$ 321.75	1.3				
8/27/2014	Conferred at length with Atty Fates re status of the case and discussed potential strategy re partnership management. (1.5) Reviewed and approved WSCC payments. (0.1) Corresponded with M. Kraus re corporate bank statements. Reviewed bank accounts for information on the same. (0.2)	1.8	Rodriguez, G.	\$ 180.00	\$ 324.00				1.8	
8/28/2014	Review and approve ACH batches. Misc correspondence.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4				
8/28/2014	Corresponded with Atty Fates re amendment to partnerships to extend. Reviewed same document. (0.2) Continued revision of WFPC Cash Activity Report. (2.5) Conferred with Investor re status of case. (0.9) Participated in a conference call with Lincoln Property Management re management of partnerships (0.5)	4.1	Rodriguez, G.	\$ 180.00	\$ 738.00				4.1	
8/29/2014	Downloaded and printed April, May and June 2014 bank statements.	4.0	Herren, A.	\$ 180.00	\$ 720.00				4.0	

8/29/2014	Reviewed insurance policy proposal from Cumbre Insurance for WFPC owned properties and prepared same for execution by T. Hebrank. Approved invoice for payment. (0.4) Reviewed correspondence from investor re balloting process and discussed strategy re same with Atty Fates and T. Hebrank. (0.2) Conferred with L. Benjamin re bank statements. Corresponded with M. Kraus re request for same. Researched cash disbursed statements from WSCC and provided same to L. Benjamin. Researched reports in files and corresponded with S. Brookman re same. (1.4)	2.0	Rodriguez, G.	\$ 180.00	\$ 360.00				2.0		
SubTotal Fees		75.8			\$ 14,366.25	10.7	0.0	0.0	65.1	0.0	0.0
					\$ 411.08						
					\$ -						
					\$ -						
Grand Total					\$ 14,777.33						

10.7	Hebrank, T.	\$ 247.50	\$ 2,648.25	\$ 2,648.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54.4	Rodriguez, G.	\$ 180.00	\$ 9,792.00	\$ -	\$ -	\$ -	\$ 9,792.00	\$ -	\$ -	\$ -
10.7	Herren, A.	\$ 180.00	\$ 1,926.00	\$ -	\$ -	\$ -	\$ 1,926.00	\$ -	\$ -	\$ -
75.8			\$ 14,366.25	\$ 2,648.25	\$ -	\$ -	\$ 11,718.00	\$ -	\$ -	\$ -

SEC - Western Financial
September 2014

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
9/2/2014	Investor correspondence. Discuss GP responses. Review and approve amendment to GP agreements.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0					
9/2/2014	Continued downloading and printing April, May and June 2014 bank statements. Processed Nevada Energy September 2014 monthly payments for P51 LLC.	4.3	Herren, A.	\$ 180.00	\$ 774.00				4.3		
9/2/2014	Reviewed motion from L. Schooler re alleged Receiver interference in the balloting process. Conferred with T. Hebrank and Atty Fates re details of same. (.7) Updated WFPC Cash Activity report. Reviewed draft motion from partners seeking to remove the GPs from the Receivership. (4.1) Corresponded with L. Benjamin re WSCC transfers to WFPC account. Reviewed same documents prepared by S. Nightlinger. Corresponded with M. Krause re request for additional bank statement. (.1) Prepared and approved payment for insurance on WFPC owned properties. (.1) Reviewed bank accounts for recent transfers into WFPC account. (.1)	5.1	Rodriguez, G.	\$ 180.00	\$ 918.00				5.1		
9/3/2014	Met with Atty Fates and G. Rodriguez to discuss case status and going forward. Review GP operations, activities, correspondence.	2.4	Hebrank, T.	\$ 247.50	\$ 594.00	2.4					
9/3/2014	Recorded and processed general partnership note payments. Recorded and processed invoices and payments. Recorded and prepared mortgage payments for Sante Fe Ventures and SFV II LLC. Recorded and processed payment for P51 LLC. Reviewed general partnership default report and updated ballots accordingly.	4.8	Herren, A.	\$ 180.00	\$ 864.00				4.8		
9/3/2014	Finalized open bills and approved for payment. Reviewed monthly mortgage payments. (.2) Reviewed details of balloting. (.2) Participated in weekly conference call with A. Jacobson and B. Schuler. (.2) Reviewed correspondence from Atty Fates re server access. (.1) Finalized WFPC Receipts and Disbursements report for use in Receiver's Report. (.4) Finalized WFPC Cash Activity Report for inclusion in Receiver Report. (2) Participated in conference with Atty Fates and T. Hebrank to discuss status of various open matters. (1.8)	4.9	Rodriguez, G.	\$ 180.00	\$ 882.00				4.9		
9/4/2014	Review and approve correspondence. Investor correspondence. Approve ACH batches. (1.1) Discuss server access issues. (.3)	1.4	Hebrank, T.	\$ 247.50	\$ 346.50	1.4					
9/4/2014	Began reconciliation of bank account for the period May-July 2014.	2.7	Herren, A.	\$ 180.00	\$ 486.00				2.7		
9/4/2014	Reviewed draft of Receiver's Report No. 9. (0.5) Reviewed various investor communications re balloting process. (0.1) Corresponded with MEI Real Estate re potential property management of the GP accounts. Corresponded with Atty Fates and T. Hebrank re same. (0.2) Corresponded with T. Hebrank and AMA Networks re plans to backup server. (0.1) Reviewed Louis Schooler rebuttal for property appraisal. (0.7) Corresponded with L. Benjamin re preparation of tax forms (various). Researched bank accounts to provide requested information. (0.2) Conferred with T. Hebrank and A. Herren re pending payments for WFPC. (0.2) Reviewed ballot findings and forwarded to T. Hebrank for approval. (0.1) Corresponded with S. Brookman re WSCC distributions and approved same. Corresponded with T. Hebrank re same. (0.2)	2.3	Rodriguez, G.	\$ 180.00	\$ 414.00				2.3		
9/5/2014	Investor correspondence. Discuss future mgmt of GPs. Review Plaintiff correspondence. Correspondence and discussion re: servers (.4)	1.4	Hebrank, T.	\$ 247.50	\$ 346.50	1.4					
9/5/2014	Reviewed Reply Brief re Injunction against Receiver for Interference with Balloting by GPs. Conferred with Atty Fates re same. (0.8)	0.8	Rodriguez, G.	\$ 180.00	\$ 144.00				0.8		
9/8/2014	Approve ACH batches. Discuss and schedule out GP vote results. Respond to Plaintiff filing. (1.3) Review and discuss Receiver's Report #9 (1.0)	2.3	Hebrank, T.	\$ 247.50	\$ 569.25	1.3		1.0			

9/8/2014	Conferred with T. Hebrank re analysis of balloting for extension of partnerships.(0.4) Reviewed email to Attys Dyson and Hougren re 5186 Carroll Canyon Road lease improvements.(0.1) Reviewed server files to locate file(1.6) Researched information for L. Benjamin re preparation of the WFPC tax returns. Corresponded with same. Provided requested 1098s. Corresponded with M. Kraus re request for cancelled check. Corresponded with L. Ryan and T. Hebrank re related information.(1.1) Corresponded, various with Atty Fates re various pending matters, including location of lease documents.(0.4)	3.6	Rodriguez, G.	\$ 180.00	\$ 648.00				3.6		
9/9/2014	Investor correspondence.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4					
9/9/2014	Conferred with A. Jacobson and T. Hebrank re check signing.(0.1) Updated WFPC Income Statement. Estimated budget for the next quarter. Corresponded with L. Ryan re details of Receiver payments. Conferred with same and reviewed schedule detailing payments. (2.5) Corresponded with L. Benjamin re details of Receiver expenses and Cabrillo check. Corresponded with same re funds paid to Receiver and source of same funds. Corresponded with T. Hebrank re details of those transactions.(0.6)	3.2	Rodriguez, G.	\$ 180.00	\$ 576.00				3.2		
9/10/2014	Discuss servers (.3) Review SEC filings. Correspondence re: GP votes and upcoming filings.	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	1.5					
9/10/2014	Reviewed property management proposal from Lincoln Property. Discussed same with T. Hebrank and forwarded to Atty Fates. Corresponded with G. Dunbar re proposal.(0.3) Conferred with T. Hebrank re Receiver's account and funds for Receiver's fees and expenses in 2013, including sale of auto and sale of gold coins and other items. Researched same and corresponded with L. Benjamin re results.(0.6) Updated WFPC Income Statement and transferred entity balances to corporate account.(0.7) Conferred with B. Schuler re weekly meeting.(0.2) Conferred with Atty Fates re open matters.(0.3)	2.1	Rodriguez, G.	\$ 180.00	\$ 378.00				2.1		
9/11/2014	Investor correspondence re: upcoming filing due date. Discussions re: same.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0					
9/11/2014	Corresponded with G. Dunbar, Atty Fates and T. Hebrank re revised property management proposal (various).(0.2) Reviewed SFV II LLC account and resolved discrepancy. Reviewed corporate and business accounts and released monthly note payments. Conferred with T. Hebrank re same.(0.7)	0.9	Rodriguez, G.	\$ 180.00	\$ 162.00				0.9		
9/12/2014	Investor correspondence. Met with A. Jacobson to sign checks. Tax inquiries.	1.1	Hebrank, T.	\$ 247.50	\$ 272.25	1.1					
9/12/2014	Briefly reviewed draft Receiver's response to Defendant's injunction request.(0.3) Conferred at length with Atty Fates re GP briefs filed in contemplation of October Hearing. Reviewed many briefs ahead of same hearing and planned conversation re response to same.(2.7) conferred with T. Hebrank re server backup copies. Conferred with Atty Fates re same and discussed various options to minimize interruption to business activities.(0.7)	3.7	Rodriguez, G.	\$ 180.00	\$ 666.00				3.7		
9/15/2014	Review and discuss tax filings. Approve ACH batches. Investor correspondence. Review GP filings. T/C with Atty Fates.	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	1.5					
9/15/2014	Briefly reviewed bank accounts for details of recent transfers. Reviewed WSCC batch transfer requests and approved same. Corresponded with T. Hebrank re same.(0.3) Troubleshoot and repair of email issue with WFPC email. Resolved error and corresponded with S. Brookman re same.(0.7) Conferred with Atty Fates re response to Western Injunction request.(1.3) Conferred with L. Ryan re bank activity for Western tax returns. Researched same. Corresponded with L. Benjamin re results of investigations. Conferred with same. Coordinated execution of same documents and forwarded to L. Benjamin.(0.9)	3.2	Rodriguez, G.	\$ 180.00	\$ 576.00				3.2		
9/16/2014	Review and discuss response to Plaintiff filing. Sign tax returns. T/Cs with Atty Fates and G. Rodriguez. Update website. Approve ACH batches. Review and discuss GP operations and financial status.	2.4	Hebrank, T.	\$ 247.50	\$ 594.00	2.4					

9/16/2014	Conferred with T. Hebrank and Atty Fates re GP responses and filing same with website. Began sorting files for combination into one file for uploading to website. Attempted to shrink file size for same purpose.(1) Conferred with investor re status of accounts and request for information re personal IRS inquiry.(0.4) Updated Western Income Statement and tracked payments cleared.(0.7) Participated in conference call with Atty Fates and T. Hebrank re response to injunction hearing.(0.2)	2.3	Rodriguez, G.	\$ 180.00	\$ 414.00				2.3	
9/17/2014	Corresponded with L. Benjamin re 1099s. Conferred with M. Goldberg re same. Corresponded with T. Harris re invoice for work performed in preparation for the tax returns.(0.3) Reviewed SEC filing re Atty Post motion to intervene.(0.3) Corresponded with S. Brookman re overdraft on WSCC account. Reviewed account and saw resolution of same.(0.2)	0.8	Rodriguez, G.	\$ 180.00	\$ 144.00				0.8	
9/18/2014	Conferred briefly with M. Goldberg re 1099s for R. Schaffer.(0.1)	0.1	Rodriguez, G.	\$ 180.00	\$ 18.00				0.1	
9/19/2014	Reviewed Receiver's reply brief to Defendants's injunction request.(0.3)	0.3	Rodriguez, G.	\$ 180.00	\$ 54.00				0.3	
9/22/2014	Review and approve ACH batches. Website updates. T/Cs re: upcoming hearing and operations. Investor correspondence. Deposition timing discussion. Update on server issue.(.1)	1.4	Hebrank, T.	\$ 247.50	\$ 346.50	1.4				
9/22/2014	Corresponded with Atty Fates re balloting process used by partners in GP response briefs. Reviewed underlying data for various partnerships and provided additional information to T. Hebrank and Atty Fates re same. Corresponded with A. Jacobson re additional information needed for other ballots.(3.2) Reviewed correspondence re Schooler data on servers.(0.1) Corresponded with T. Hebrank re investor questions.(0.1) Corresponded with L. Benjamin re 1099s.(0.1) Reviewed and approved WSCC transfers.(0.1)	3.6	Rodriguez, G.	\$ 180.00	\$ 648.00				3.6	
9/23/2014	Review draft of response for Oct 10 hearing. Met with Atty Fates and G. Rodriguez to review and discuss. Discuss Defendant non-cooperation issues (.2).	1.7	Hebrank, T.	\$ 247.50	\$ 420.75	1.7				
9/23/2014	Reviewed response to GP reply briefs and took notes. Participated in meeting with T. Hebrank and Atty Fates re same. Provided comment to same and discussed strategy.(3.1)	3.1	Rodriguez, G.	\$ 180.00	\$ 558.00				3.1	
9/24/2014	Discuss response for Oct 10 hearing. Review final edits.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0				
9/24/2014	Prepared vendor checks.	0.5	Herren, A.	\$ 180.00	\$ 90.00				0.5	
9/24/2014	Participated in weekly conference call with A. Jacobson and B. Schuler.(0.3) Conferred with Atty Fates re various aspects of the case including timelines for ongoing litigation and various other matters.(1.3) Reviewed revised Receiver's reply brief with revisions to same. Conferred with Atty Fates and T. Hebrank re various parts of the same.(1.1) Revised and updated WFPC Income Statement with most recent bank account activity.(0.1)	2.8	Rodriguez, G.	\$ 180.00	\$ 504.00				2.8	
9/25/2014	Conf call and discussions on filing. Review and approve ACH batch. Review GP finances and operations.	1.7	Hebrank, T.	\$ 247.50	\$ 420.75	1.7				
9/25/2014	Calculated percentage values for GP partnership response.(1.8) Corresponded with Atty Fates re revisions to reply brief.(0.2)	2.0	Rodriguez, G.	\$ 180.00	\$ 360.00				2.0	
9/26/2014	Reviewed Defendant's response to reply briefs.(0.4) Reviewed and updated WFPC Income statement with bank activity from the last week.(0.2) Corresponded with L. Benjamin re 1099s. Corresponded with T. Fates re same.(0.1) Conferred with Atty Fates re GP balloting analysis. Revised same and reviewed revised Receiver's Reply brief.(0.4)	1.1	Rodriguez, G.	\$ 180.00	\$ 198.00				1.1	
9/29/2014	Review and approve ACH batches. Correspondence re: server access, copying (.2)	0.7	Hebrank, T.	\$ 247.50	\$ 173.25	0.7				
9/29/2014	Corresponded (various) with AMA re backup copies of server. Corresponded (various) and conferred with Atty Fates re same.(0.6) Reviewed various reply briefs re October 10 hearing.(0.3) Conferred with Atty Fates re various open matters, including 1099s, reply briefs and open operational matters.(0.9)	1.8	Rodriguez, G.	\$ 180.00	\$ 324.00				1.8	
9/30/2014	Discuss property purchase offer.	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4				
9/30/2014	Processed Nevada Energy October 2014 monthly payments for P51 LLC.	0.4	Herren, A.	\$ 180.00	\$ 72.00				0.4	

9/30/2014	Conferred with Atty Fates re server copies and daily backups. Corresponded (various) with AMA Networks re plans for same.(0.5) Reviewed offer received for Silver State Partners. Conferred at length with Atty Fates re same. Researched buyer. Corresponded with buyer re offer. Corresponded with T. Hebrank and Atty Fates re strategy.(1.5)	2.0	Rodriguez, G.	\$ 180.00	\$ 360.00				2.0		
SubTotal Fees		85.7			\$ 16,998.75	22.3	0.0	1.0	62.4	0.0	0.0
					\$ 45.44						
					\$ -						
					\$ -						
Grand Total					\$ 17,044.19						

23.3	Hebrank, T.	\$ 247.50	\$ 5,766.75	\$ 5,519.25	\$ -	\$ 247.50	\$ -	\$ -	\$ -
49.7	Rodriguez, G.	\$ 180.00	\$ 8,946.00	\$ -	\$ -	\$ -	\$ 8,946.00	\$ -	\$ -
12.7	Herren, A.	\$ 180.00	\$ 2,286.00	\$ -	\$ -	\$ -	\$ 2,286.00	\$ -	\$ -
85.7			\$ 16,998.75	\$ 5,519.25	\$ -	\$ 247.50	\$ 11,232.00	\$ -	\$ -

EXHIBIT B

EXHIBIT B

SEC - Western Financial
Fee Application #9 Summary - Fees

						Billing Category Allocation					
Date		Hours	Personnel	Per Hour	Total Fee	A	B	C	D	E	F
July 14 Fees	21.9	Hebrank, T.	\$ 247.50	\$ 5,420.25	\$ 3,588.75	\$ -	\$ 1,138.50	\$ 693.00	\$ -	\$ -	
	31.9	Rodriguez, G.	\$ 180.00	\$ 5,742.00	\$ -	\$ -	\$ 5,742.00	\$ -	\$ -		
	7.1	Herren, A.	\$ 180.00	\$ 1,278.00	\$ -	\$ -	\$ 1,278.00	\$ -	\$ -		
	60.9			\$ 12,440.25	\$ 3,588.75	\$ -	\$ 1,138.50	\$ 7,713.00	\$ -	\$ -	
Aug 14 Fees	10.7	Hebrank, T.	\$ 247.50	\$ 2,648.25	\$ 2,648.25	\$ -	\$ -	\$ -	\$ -	\$ -	
	54.4	Rodriguez, G.	\$ 180.00	\$ 9,792.00	\$ -	\$ -	\$ 9,792.00	\$ -	\$ -		
	10.7	Herren, A.	\$ 180.00	\$ 1,926.00	\$ -	\$ -	\$ 1,926.00	\$ -	\$ -		
	75.8			\$ 14,366.25	\$ 2,648.25	\$ -	\$ -	\$ 11,718.00	\$ -	\$ -	
Sept 14 Fees	23.3	Hebrank, T.	\$ 247.50	\$ 5,766.75	\$ 5,519.25	\$ -	\$ 247.50	\$ -	\$ -	\$ -	
	49.7	Rodriguez, G.	\$ 180.00	\$ 8,946.00	\$ -	\$ -	\$ 8,946.00	\$ -	\$ -		
	12.7	Herren, A.	\$ 180.00	\$ 2,286.00	\$ -	\$ -	\$ 2,286.00	\$ -	\$ -		
	85.7			\$ 16,998.75	\$ 5,519.25	\$ -	\$ 247.50	\$ 11,232.00	\$ -	\$ -	
Grand Total	55.9	Hebrank, T.	\$ 247.50	\$ 13,835.25	\$ 11,756.25	\$ -	\$ 1,386.00	\$ 693.00	\$ -	\$ -	
	136.0	Rodriguez, G.	\$ 180.00	\$ 24,480.00	\$ -	\$ -	\$ 24,480.00	\$ -	\$ -		
	30.5	Herren, A.	\$ 180.00	\$ 5,490.00	\$ -	\$ -	\$ 5,490.00	\$ -	\$ -		
	222.4	Total		\$ 43,805.25	\$ 11,756.25	\$ -	\$ 1,386.00	\$ 30,663.00	\$ -	\$ -	

SEC - Western Financial
Fee Application #9 Summary - Fees

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
July 14 Hours	21.9	Hebrank, T.			14.5	0.0	4.6	2.8	0.0	0.0	
	31.9	Rodriguez, G.			0.0	0.0	0.0	31.9	0.0	0.0	
	7.1	Herren, A.			0.0	0.0	0.0	7.1	0.0	0.0	
	60.9				14.5	0.0	4.6	41.8	0.0	0.0	
Aug 14 Hours	10.7	Hebrank, T.			10.7	0.0	0.0	0.0	0.0	0.0	
	54.4	Rodriguez, G.			0.0	0.0	0.0	54.4	0.0	0.0	
	10.7	Herren, A.			0.0	0.0	0.0	10.7	0.0	0.0	
	75.8				10.7	0.0	0.0	65.1	0.0	0.0	
Sept 14 Hours	23.3	Hebrank, T.			22.3	0.0	1.0	0.0	0.0	0.0	
	49.7	Rodriguez, G.			0.0	0.0	0.0	49.7	0.0	0.0	
	12.7	Herren, A.			0.0	0.0	0.0	12.7	0.0	0.0	
	85.7				22.3	0.0	1.0	62.4	0.0	0.0	
Grand Total	55.9	Hebrank, T.			47.5	0.0	5.6	2.8	0.0	0.0	
	136.0	Rodriguez, G.			0.0	0.0	0.0	136.0	0.0	0.0	
	30.5	Herren, A.			0.0	0.0	0.0	30.5	0.0	0.0	
	222.4				47.5	0.0	5.6	169.3	0.0	0.0	

EXHIBIT C

EXHIBIT C

SEC - Western Financial
Fee Application #9 - Costs

Date	Description	Expense	Personnel
7/31/2014	Website Updates	\$ 127.50	E3
7/31/2014	Postage	\$ 17.28	E3
7/31/2014	Copies 615 @ .05	\$ 30.75	E3
	Total	\$ 175.53	
8/31/2014	Website Updates	\$ 340.00	E3
8/31/2014	Postage	\$ 17.28	E3
8/31/2014	Copies 1,076 @ .05	\$ 53.80	E3
	Total	\$ 411.08	
9/30/2014	Postage	\$ 18.24	E3
9/30/2014	Copies 544 @ .05	\$ 27.20	E3
	Total	\$ 45.44	
	Grand Total	\$ 632.05	