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8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**NOTICE OF MOTION AND
 MOTION FOR ORDER
 APPROVING FUTURE
 PERCENTAGE DISTRIBUTIONS
 OF THE ASSETS OF COPELAND
 FIXED INCOME ONE, LP,
 COPELAND FIXED INCOME
 TWO, LP AND COPELAND FIXED
 INCOME THREE, LP**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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TO ALL INTERESTED PARTIES:

Please Take Notice that on November 18, 2013, at 10:00 a.m., in Courtroom 8 of the above-entitled Court located at 312 N. Spring Street, Los Angeles, California 90012, a hearing will be held on the Motion of Thomas C. Hebrank (“Receiver”), the court-appointed Permanent Receiver for Copeland Wealth Management, a Financial Advisory Corporation, Copeland Wealth Management, a Real Estate Corporation, and their subsidiaries and affiliates, for an Order Approving Future Percentage Distributions of the Assets of Copeland Fixed Income One, LP (“CFI1”), Copeland Fixed Income Two, LP (“CFI2”) and Copeland Fixed Income Three, LP (“CFI3”) (collectively the “Fixed Income Funds”).

This Motion is based on the Memorandum of Points and Authorities and the Declaration of Thomas C. Hebrank (“Hebrank Declaration”), each filed concurrently herewith. The Motion and supporting papers are available at the Receiver’s website: www.ethreadvisors.com, may be reviewed at the Clerk’s Office located at 312 North Spring Street, Los Angeles, California 90012 during normal business hours, or may be obtained by requesting a copy from the Receiver’s counsel, Mulvaney Barry Beatty Linn & Mayers LLP, attention Toby S. Kovalivker, by calling (619) 238-1010.

Procedural Requirements: If you oppose this Motion, you are required to file your written opposition with the Office of the Clerk, United States District Court, 312 North Spring Street, Los Angeles, California 90012, and serve the same on the undersigned not later than twenty-one (21) days prior to the hearing.

IF YOU FAIL TO FILE AND SERVE A WRITTEN OPPOSITION by the above date, the Court may grant the requested relief without further notice.

//////

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1 **Requested Relief:** The relief requested is discussed in greater
2 detail in the Memorandum of Points and Authorities. To summarize, the
3 Receiver is seeking court approval of his plan to make future
4 distributions of the assets of the Fixed Income Funds on a percentage
5 basis in accordance with the distribution schedules attached as **Exhibits**
6 **“A” through “C”** (collectively “Distribution Schedules”) to the
7 Declaration of Thomas C. Hebrank filed concurrently herewith.

8 As to the Fixed Income Funds, the Receiver proposes a plan to
9 make future distributions to the limited partners of the Fixed Income
10 Funds based on a pro rata share, the percentage of which will be
11 calculated by each of the their respective ownership interests in the
12 Fixed Income Funds, as determined by their 2012 Schedule K-1 tax
13 documents. The percentage distribution amount will be based on each
14 investors’ original investment amount, less any distributions, and as
15 modified by annual tax entries referencing the investors’ share of annual
16 profit or loss.

17 As part of the future percentage distributions to CF11 and CF12, the
18 Receiver proposes to pay certain notes payable obligations owed by
19 CF11 and CF12 to other Receivership Entities proportionately between
20 debt and equity interests. However, the Receiver will not pay alleged
21 notes payable obligations owed by the Fixed Income Funds to any
22 Receivership Entities that are either dissolved, defunct, sold, or settled.
23 Additionally, the Receiver will not make future percentage distributions
24 from the assets of the Fixed Income Funds to investors that are either
25 insiders or defunct Receivership Entities.

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1 The specific dollar amount of the proposed payment of debt, or
2 distribution according to equity interests, is currently unknown. This is
3 because the Receiver, and/or any successor-in-interest, will need to
4 allocate any unpaid administrative expenses to the Fixed Income Funds,
5 and will continue to attempt collection of notes receivable obligations due
6 to the Fixed Income Funds. Accordingly, the Receiver is requesting that
7 the Court approve the proposed plan for future percentage distributions,
8 and proportionate debt to equity payments, with the specific amounts to
9 be determined, and approved by the Court, at a later date.

10 This Motion is made following an attempt to confer with counsel
11 pursuant to L.R. 7-3.

12 **NOTICE IS HEREBY GIVEN** that a proposed Order Approving
13 Future Percentage Distributions of the Assets of Copeland Fixed Income
14 One, LP, Copeland Fixed Income Two, LP, and Copeland Fixed Income
15 Three, LP (“CFI3”), a true and correct copy of which is attached hereto
16 as **Exhibit “A”** and by this reference made a part hereof, has been
17 lodged with the above-entitled Court.

18 WHEREFORE, the Receiver requests that the Court grant the
19 relief requested herein and such other relief as may be appropriate
20 under the circumstances.

21 Dated: October 18, 2013
22 MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

23
24 By: /s/ Everett G. Barry, Jr.
Everett G. Barry, Jr
Patrick L. Prindle
John H. Stephens
25
26 Attorneys for Thomas C. Hebrank,
27 Permanent Receiver

28 HEBCO.100.505635.1

Exhibit A

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12 Attorneys for Thomas C. Hebrank,
13 Permanent Receiver

14 UNITED STATES DISTRICT COURT

15 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

16 SECURITIES AND EXCHANGE
17 COMMISSION,

18 Plaintiff,

19 v.

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21 COPELAND WEALTH
22 MANAGEMENT, A FINANCIAL
23 ADVISORY CORPORATION,
24 AND COPELAND WEALTH
25 MANAGEMENT, A REAL
26 ESTATE CORPORATION,

27 Defendants.

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

[PROPOSED]

**ORDER APPROVING FUTURE
PERCENTAGE DISTRIBUTIONS
OF THE ASSETS OF COPELAND
FIXED INCOME ONE, LP,
COPELAND FIXED INCOME
TWO, LP AND COPELAND FIXED
INCOME THREE, LP**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

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1 The Court, having considered the Motion for Order Approving
2 Future Percentage Distributions of the Assets of Copeland Fixed
3 Income One, LP, Copeland Fixed Income Two, LP and Copeland
4 Fixed Income Three, LP (“Motion”) filed by Mulvaney Barry Beatty
5 Linn & Mayers LLP (“Mulvaney Barry”), counsel for Thomas C.
6 Hebrank (“Receiver”), the court-appointed Permanent Receiver for
7 Copeland Wealth Management, a Financial Advisory Corporation,
8 Copeland Wealth Management, a Real Estate Corporation, and their
9 subsidiaries and affiliates, and any opposition thereto, and good
10 cause appearing therefor,

11 IT IS HEREBY ORDERED as follows:

- 12 1. The Motion is hereby granted.
- 13 2. The Receiver, or his successor-in-interest, is authorized to
14 make future distributions to the investors of Copeland Fixed Income
15 One, LP, Copeland Fixed Income Two, LP and Copeland Fixed Income
16 Three, LP (collectively the “Fixed Income Funds”) pursuant to the
17 Distribution Schedules attached as **Exhibits “A” through “C”**
18 (“Distribution Schedules”) to the Declaration of Thomas C. Hebrank
19 (“Hebrank Declaration”) filed in support of the Motion. The Distribution
20 Schedules are hereby incorporated by this reference.

21 **IT IS SO ORDERED.**

22 **Dated:** _____
23 **Judge, United States District Court**

24 Submitted by:

25 MULVANEY BARRY BEATTY LINN & MAYERS LLP

26
27 By: /s/ Everett G. Barry, Jr.
Attorneys for Thomas C. Hebrank, Permanent Receiver

28 HEBCO.100.505673.1

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13 Permanent Receiver

14 UNITED STATES DISTRICT COURT

15 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

16 SECURITIES AND EXCHANGE
17 COMMISSION,

18 Plaintiff,

19 v.

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22 MANAGEMENT, A FINANCIAL
23 ADVISORY CORPORATION,
24 AND COPELAND WEALTH
25 MANAGEMENT, A REAL
26 ESTATE CORPORATION,

27 Defendants.

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

**MEMORANDUM OF POINTS AND
AUTHORITIES IN SUPPORT OF
MOTION FOR ORDER
APPROVING FUTURE
PERCENTAGE DISTRIBUTIONS
OF THE ASSETS OF COPELAND
FIXED INCOME ONE, LP,
COPELAND FIXED INCOME
TWO, LP AND COPELAND FIXED
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Date: November 18, 2013
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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. INTRODUCTION**

3 Thomas C. Hebrank (“Receiver”), the court-appointed Permanent
4 Receiver for Copeland Wealth Management, a Financial Advisory
5 Corporation (“CWM Financial”), Copeland Wealth Management, a Real
6 Estate Corporation (“CWM Realty”), and their subsidiaries and affiliates
7 (“Receivership Entities”) including, but not limited to, Copeland Fixed
8 Income One, L.P. (“CFI1”), Copeland Fixed Income Two, L.P. (“CFI2”),
9 and Copeland Fixed Income Three, L.P. (“CFI3”), hereby submits the
10 following Memorandum of Points and Authorities in support of the Motion
11 for an Order Approving Future Percentage Distributions of the Assets of
12 CFI1, CFI2, and CFI3 (collectively the “Fixed Income Funds”).

13 **II. PROCEDURAL BACKGROUND**

14 On October 18, 2011, the Securities and Exchange Commission
15 (“SEC”) filed its Complaint for Violations of The Federal Securities Law,
16 and the Proposed Judgment of Permanent Injunction and Other Relief as
17 to Defendants. [Docket Nos. 1 and 2.] On October 25, 2011, the Court
18 entered the Judgment of Permanent Injunction and Other Relief,
19 appointing Thomas C. Hebrank as the permanent receiver for all assets
20 of the Receivership Entities, placing their assets into the Receiver’s
21 possession and control and granting him the full powers of an equity
22 receiver, including the power to make such agreements as may be
23 necessary and advisable in discharging his duties (“10/25/11 Order”).
24 [Docket No. 3.] The Court determined by its March 12, 2012 Order
25 Approving Receiver’s Response that the Fixed Income Funds, among
26 others, are included in the receivership as an affiliate of CWM Financial
27 and CWM Realty. [Docket No. 53.]

28 On November 5, 2012, the Court concluded that the assets and

1 liabilities of each Receivership Entity should not be pooled, but instead
2 would be addressed individually in its Order Denying Motion to
3 Consolidate Receivership Entities and Pool Assets and Liabilities of
4 Receivership Entities (“11/5/12 Order”). [Docket No. 180.] Thereafter, on
5 January 2, 2013, the Court established the procedures for making claims
6 against the various Receivership Entities in its Order Granting Receiver’s
7 Motion (1) Establishing Bar Date for Claims; (2) Approving Form and
8 Manner of Notice; and, (3) Approving Proof of Claim Form and
9 Procedures for Submitting Proofs of Claim (“1/2/13 Order”). [Docket No.
10 214.]

11 On February 15, 2013, the Receiver filed his “Forensic Report #2 –
12 Investor’s Equity Positions” (“Forensic Report”). [Docket No. 220.] Exhibit
13 “A” to the Forensic Report provides the following investor balances for
14 each Receivership Entity, including the Fixed Income Funds: (1) the
15 investors’ initial contribution; (2) cash draws, distributions, and other
16 payments to investors; (3) a subtotal showing the initial contribution less
17 any cash draws; (4) equity as of the date of the Receivership; (5) equity
18 as of December 31, 2011; and (6) 2011 Tax Return K-1 ownership
19 percentage for each investor.

20 **III. FACTUAL BACKGROUND**

21 With this Motion, the Receiver is seeking court approval of his plan
22 to make future distributions of the assets of the Fixed Income Funds on a
23 percentage basis in accordance with the distribution schedules attached
24 as **Exhibits “A” through “C”** (collectively “Distribution Schedules”) to
25 the Declaration of Thomas C. Hebrank filed concurrently herewith (the
26 “Hebrank Decl.”). (Hebrank Decl., ¶ 3.) Given that all the other
27 Receivership Entities have either been dissolved, are defunct, or have
28 been released back to the general partners pursuant to settlements

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1 approved by the Court, at this time it appears that the Fixed Income
2 Funds and CWM Realty are the only remaining Receivership Entities that
3 have assets to distribute. (Hebrank Decl., ¶ 4.) Concurrently with this
4 Motion, the Receiver is filing a Motion for an Order Approving Future
5 Distributions of the Assets of CWM Realty. (Hebrank Decl., ¶ 5.)

6 As to the Fixed Income Funds, the Receiver proposes to make
7 future distributions to the limited partners of the Fixed Income Funds
8 based on a pro rata share, the percentage of which will be calculated by
9 each of the their respective ownership interests in the Fixed Income
10 Funds, as determined by their 2012 Schedule K-1 tax documents.
11 (Hebrank Decl., ¶ 6.) The percentage distribution amount will be based
12 on each investors' original investment amount, less any distributions,
13 and as modified by annual tax entries referencing the investors' share of
14 annual profit or loss. (Id.)

15 The Fixed Income partners have previously been made aware of
16 their respective ownership interests in the Fixed Income Funds, as they
17 were served with the Forensic Report in February of 2013, and they
18 subsequently received their 2012 K-1 tax documents from the Receiver's
19 tax preparers. (Hebrank Decl., ¶ 7.)

20 As part of the proposed future percentage distributions to CFI1 and
21 CFI2, the Receiver proposes to pay certain notes payable obligations
22 owed by CFI1 and CFI2 to other Receivership Entities, proportionately
23 between debt and equity interests. (Hebrank Decl., ¶ 8.) However, the
24 Receiver will not pay alleged notes payable obligations owed by the
25 Fixed Income Funds to any Receivership Entities that are either
26 dissolved, defunct, sold, or settled. (Id.) Additionally, the Receiver will not
27 make future percentage distributions from the assets of the Fixed Income

28 //

1 Funds to investors that are either insiders or defunct Receivership
2 Entities. (Id.)

3 The specific dollar amount of the proposed payment of debt¹, or
4 distribution according to equity interests, is currently unknown. (Hebrank
5 Decl., ¶ 9.) This is because the Receiver, and/or any successor-in-
6 interest, will need to allocate certain unpaid administrative expenses to
7 the Fixed Income Funds, and will continue to attempt collection of notes
8 receivable obligations due to the Fixed Income Funds. (Id.) Accordingly,
9 the Receiver is requesting that the Court approve the proposed plan for
10 future percentage distributions, and proportionate debt to equity
11 payments, with the specific amounts to be determined at a later date. (Id.)

12 Generally, the assets of the Fixed Income Funds consist of
13 obligations arising out of real estate backed loans and corporate loans, an
14 unusually large number of which are non-performing, under-secured,
15 uncollectable, and potentially subject to claims and defenses arising out of
16 the conduct of Charles P. Copeland. (Hebrank Decl., ¶ 10.) Therefore, the
17 percentage distributions to the investors of the Fixed Income Funds may
18 be limited. (Id.) Additional details of the proposed percentage distributions
19 as to each of the Fixed Income Funds are set forth in turn below.

20 **A. COPELAND FIXED INCOME ONE, LP (“CFI1”)**

21 CFI1 is a California limited partnership. (Hebrank Decl. ¶ 11.) The
22 General Partner of CFI1 is CWM Realty. (Id.) The Limited Partners of
23 CFI1 include the following: Betty Markwardt IRA, Charles Gray IRA,
24 Cinque Family Trust, Paul Family Trust, Dusty Bricker, Donna Wooley
25 IRA, Earl R. Schamehorn, Jr., Cynthia Healy, Fred Hollaus, Barbara
26 Whan, Jill Meader IRA, Jill Meader Revocable Trust, John Kohut IRA,
27 Leslie G. Laybourne, Luckey Charitable Trust, Manley Luckey, Clem M.

28 ¹ As in the case of CFI1’s and CFI2’s liabilities to certain Receivership Entities

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1 McCulloch Trust, Robert Howard IRA, Richard Neal IRA, Melvyn B. Ross
 2 Roth IRA, Irena Sniecinski IRA, and William McDonald (collectively the
 3 “CFI1 Partners”). (Id.) CFI1 was established in 2006 as an investment
 4 fund engaged in the business of owning real estate backed loans and
 5 corporate loans. (Hebrank Decl. ¶ 12.)

6 The net proceeds that will ultimately be available for payment of
 7 CFI1’s notes payable obligations, and distribution according to equity
 8 interests, is currently unknown, as the Receiver will need to pay CFI1’s
 9 administrative and other expenses and there may be recoverable notes
 10 receiveable obligations due to CFI1. (Hebrank Decl. ¶ 13.) Therefore, the
 11 Receiver proposes to pay the debts and equity interests proportionately
 12 at a later date, with the future distributions to investors to be based on a
 13 percentage according to their 2012 K-1s, as set forth in the CFI1
 14 Distribution Schedule, a true and correct copy of which is attached to the
 15 Hebrank Decl. as **Exhibit “A”** and incorporated herein by reference. (Id.)

16 As indicated in the proposed CFI1 Distribution Schedule, the
 17 percentage of funds allocated to Manley Luckey and the Luckey
 18 Charitable Trust (collectively “Luckey”), according to their respective
 19 ownership interests in CFI1, are to be reduced by the amount of an
 20 outstanding obligation owed by Luckey to CWM Realty, a Receivership
 21 Entity. (Hebrank Decl., ¶ 14.) Any amount so retained will be applied to
 22 the outstanding obligation owed to CWM Realty. (Id.) Any remaining
 23 amount of the distribution, after satisfaction of the debt owed to CWM
 24 Realty, will be paid to Luckey. (Id.)

25 **B. COPELAND FIXED INCOME TWO, LP (“CFI2”)**

26 CFI2 is a California limited partnership. (Hebrank Decl., ¶ 15.) The
 27 General Partner of CFI2 is CWM Realty. (Id.) The Limited Partners of
 28 CFI2 include the following: Bonnie Kilmer IRA, Adele M. Hansen, Carol
 Docis, Cynthia Gillian IRA, Eddie & Jamie Dotan, Copeland Financial

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1 Advisory, The Copeland Group, Fredric F. Dimmit IRA, Horace Dillow
2 IRA, Jacobson Trust, Jean Seyda, Jesse Coleen Birch Revocable Trust,
3 Katie Hernandez, Lillian N. Franklin Revocable Trust, Mary M. Hasy
4 Revocable Trust, Melvyn B. Ross, IRA, Neal or Ruth Bricker Family
5 Trust, Anh Nhon & Nhon Nguyen TTEE PEN, The Bork Family Trust,
6 Smith Revocable Trust (Lena Smith), and Stephen Weiss IRA
7 (collectively the “CFI2 Partners”). (Id.) CFI2 was established in 2006 as
8 an investment fund engaged in the business of owning real estate
9 backed loans and corporate loans. (Hebrank Decl. ¶ 16.)

10 The net proceeds that will ultimately be available for payment of
11 CFI2’s notes payable obligations, and distribution according to equity
12 interests, is unknown, as the Receiver will need to pay CFI2’s
13 administrative and other expenses and there may be recoverable notes
14 receiveable obligations due to CFI2. (Hebrank Decl. ¶ 17.) Therefore,
15 the Receiver proposes to pay the debts and equity interests
16 proportionately at a later date, with future distributions to investors to be
17 based on a percentage according to their 2012 K-1s, as set forth in the
18 CFI2 Distribution Schedule, a true and correct copy of which is attached
19 to the Hebrank Decl. as **Exhibit “B”** and incorporated herein by
20 reference. (Id.)

21 As indicated in the proposed CFI2 Distribution Schedule, the
22 percentage of funds allocated to Neal or Ruth Bricker Family Trust will be
23 reduced by any amount that the Court finds Dr. Neal Bricker is entitled to
24 from his claim against the assets of Copeland Properties 18, L.P.
25 (“CP18”). (Hebrank Decl. ¶ 18.) Dr. Bricker claims in his Opposition to
26 the Receiver’s Motion for an Order: (1) Approving the Receiver’s
27 Distribution of Assets to Investors of CP18; and (2) Authorizing
28 Termination and Cancellation of CP18 as an Entity (“CP18 Distribution
Motion”) that he is entitled to a distribution from CP18 based on an

1 alleged investment he made in Copeland Properties Three, LP (“CP3”).²
2 (Hebrank Decl. ¶ 19.) The hearing on the CP18 Distribution Motion is
3 currently scheduled to be heard on October 28, 2013. (*Id.*) In the event
4 the Court finds that Dr. Bricker is entitled to a distribution from CP18, any
5 future percentage distribution he will receive from CFI12 must be
6 reduced by that amount, as Dr. Bricker’s original investment in CP3 of
7 \$215,000.00 was transferred to CFI2. (Hebrank Decl. ¶ 21.)

8 Additionally, as set forth in the CFI2 Distribution Schedule, the
9 percentage of funds allocated to Katie Hernandez (“Hernandez”),
10 according to her ownership interest in CFI2, is to be reduced by the
11 amount of an outstanding obligation owed by Hernandez to CWM Realty,
12 a Receivership Entity. (Hebrank Decl., ¶ 22.) Any amount so retained will
13 be applied to the outstanding obligation owed to CWM Realty. (*Id.*) Any
14 remaining amount of the distribution, after satisfaction of the debt owed
15 to CWM Realty, will be paid to Hernandez. (*Id.*)

16 Finally, as set forth in the CFI2 Distribution Schedule, Copeland
17 Financial Advisory and The Copeland Group will not be receiving
18 percentage distributions from the assets of CFI2. (Hebrank Decl. ¶ 23.)
19 In the case of Copeland Financial Advisory, that entity has been sold.
20 (*Id.*) As to the Copeland Group, that entity is an insider. (*Id.*)

21 **C. COPELAND FIXED INCOME THREE, LP (“CFI3”)**

22 CFI3 is a California limited partnership. (Hebrank Decl., ¶ 24.) The
23 General Partner of CFI3 is CWM Realty. (*Id.*) The Limited Partners of
24 CFI3 include the following: Maria J. Perez IRA, Geoffrey Gardiner IRA,

25 ² Dr. Bricker’s claim is based on the theory that Copeland Properties 14, LP (“CP14”) and its
26 purported assignee, CP18, were indebted to CP3 for amounts that CP14 had allegedly borrowed from
27 CP3 . As an investor in CP3, Bricker claims he is owed his initial capital contribution to CP3 in the
28 amount of \$215,000.00, plus \$8,958.00, which is allegedly owed to him as an annual payment from
CP3. However, as set forth in the CP18 Distribution Motion and the Receiver’s Reply to Dr. Bricker’s
Opposition, CP3 did not loan money to CP18. Rather, CP3 acquired an interest in CP14, which was
later transferred to CP18, and then distributed to CP3’s partners when CP3 was terminated. Bricker’s
contribution, however, was transferred to CFI2. (Hebrank Decl. ¶ 20.)

1 Susan Wright, JRT Revocable Trust, Louise Coffman, Peggy Hatfield
2 Neumann, John Kohut IRA, Melvyn Ross Roth IRA, Janet Idhe IRA,
3 James Watson MD, Inc., Neonatology Medical Group Inc. Retirement
4 Plan, Margarita Perez Estrada, Rick Higdon IRA, Kathi Seegraves IRA,
5 Rhonda Dean IRA, and the Copeland Group (collectively the “CFI3
6 Partners”). (Id.) CFI3 was established in 2008 as an investment fund
7 engaged in the business of owning real estate backed loans and
8 corporate loans. (Hebrank Decl. ¶ 25.)

9 The net proceeds that will ultimately be available for payment of
10 CFI3’s percentage distributions according to equity interests, is
11 unknown, as the Receiver will need to pay CFI3’s administrative and
12 other expenses and there may be recoverable notes receiveable
13 obligations due to CFI3. (Hebrank Decl. ¶ 26.) Therefore, the Receiver
14 proposes to make distributions to investors at a later date, to be based
15 on a percentage according to their 2012 K-1s, as set forth in the CFI3
16 Distribution Schedule, a true and correct copy of which is attached to the
17 Hebrank Declaration as **Exhibit “C”** and incorporated herein by
18 reference. (Id.)

19 As indicated in the proposed CFI3 Distribution Schedule, the
20 percentage of funds allocated to Janet Idhe IRA (“Idhe”) according to her
21 ownership interest in CFI3 is to be reduced by the amount of outstanding
22 notes receiveable obligations owed by Idhe to CFI3, CWM Realty, and
23 Copeland Properties Twelve, LP (“CP12”), all of which are Receivership
24 Entities. (Hebrank Decl., ¶ 27.) Any amount so retained will be applied to
25 the outstanding obligations owed to these Receivership Entities. (Id.)
26 Any remaining amount of the distribution, after satisfaction of the debts
27 owed to these entities, will be paid to Idhe. (Id.)

28 **IV. ARGUMENT**

Federal district courts have broad discretion in fashioning relief in

1 equity receiverships. See *SEC v. Credit Bancorp, Ltd.*, 290 F.3d 80, 91
2 (2d Cir. 2002); *SEC v. Basic Energy & Affiliated Res., Inc.*, 273 F.3d 657,
3 668 (6th Cir. 2001); *SEC v. Forex Asset Mgmt. LLC*, 242 F.3d 325, 328
4 (5th Cir. 2001); *SEC v. Elliott*, 953 F.2d 1560, 1566-67 (11th Cir. 1992);
5 *SEC v. Hardy*, 803 F.2d 1034, 1037-39 (9th Cir. 1986). Pursuant to
6 these broad powers, courts may authorize any distribution of
7 receivership assets that is “fair and reasonable.” *SEC v. Wealth Mgmt.*
8 *LLC*, 628 F.3d 323, 332-33 (7th Cir. 2010); *SEC v. Wang*, 944 F.2d 80,
9 85 (2d Cir. 1991); *SEC v. Byers*, 637 F. Supp. 2d 166, 174 (S.D.N.Y.
10 2009) (quoting *Wang*, 944 F.2d at 81). So long as a court divides the
11 assets “in a logical way,” the court’s distribution will not be disturbed on
12 appeal. *United States v. Durham*, 86 F.3d 70, 73 (5th Cir. 1996).

13 Appellate review of distribution orders is “narrow,” *Forex*, 242 F.3d
14 at 331 (quotation omitted), as appellate courts must not “chain the hands
15 of the court in Equity” nor “rob the lower court of the discretion essential
16 to its function.” *Durham*, 86 F.3d at 73. District courts frequently order
17 interim or preliminary distributions. See, e.g., *Credit Bancorp*, 290 F.3d at
18 85; *SEC v. Black*, 163 F.3d 188, 193 (3d Cir. 1998); *CFTC v. PrivateFX*
19 *Global One*, 778 F. Supp. 2d 775, 778 (S.D. Tex. 2011); *SEC v.*
20 *Amerifirst*, No. 3:08-CV-1188-D, 2008 WL 919546, at *6-7 (N.D. Tex.
21 Mar. 13, 2008); *CFTC v. Eustace*, No. 05-2973, 2008 WL 471574, at *7
22 (E.D. Pa. Feb. 19, 2008); *SEC v. Merrill Scott & Assocs., Ltd.*, No. 2:02-
CV-39, 2006 WL 3813320, at *1 (D. Utah Dec. 26, 2006).

23 In this case, the Receiver’s proposed plan to distribute the assets
24 of the Fixed Income Funds at a later date is fair and reasonable. The
25 assets of the Fixed Income Funds are being divided in a logical and
26 equitable way according to the Distribution Schedules. In equity
27 receiverships, federal courts overwhelmingly order pro rata distribution.
28 *SEC v. Capital Consultants, LLC*, 397 F.3d 733, 737, 746-47 (9th Cir.

1 2005); *Credit Bancorp*, 290 F.3d at 87-89; *Forex*, 242 F.3d at 331-32;
2 *Elliot*, 953 F.2d at 1569-70; *Wealth Mgmt.*, 628 F.3d at 333.

3 Upon approval of the plan for distribution, the Receiver will be
4 distributing the assets of the Fixed Income Funds to the CFI1 Partners,
5 CFI2 Partners, and CFI3 Partners (collectively the “Fixed Income
6 Partners”) based on a pro rata share, the percentage of which will be
7 calculated by each of the their respective ownership interests in the
8 Fixed Income Funds, as determined by their 2012 Schedule K-1 tax
9 documents. (Hebrank Decl., ¶ 6.) The percentage distribution amount will
10 be based on each investors’ original investment amount, less any
11 distributions, and as modified by annual tax entries referencing the
12 investors’ share of annual profit or loss. (*Id.*) The Fixed Income Partners
13 have previously been made aware of their respective ownership interests
14 in the Fixed Income Funds as they were served with the Receiver’s
15 Forensic Report in February of 2013, and they subsequently received
16 their 2012 K-1 tax documents from the Receiver’s tax preparers.
17 (Hebrank Decl. ¶ 7.)

18 Furthermore, the Receiver’s plan to pay the Notes Payable debt
19 obligations owed by CFI1 and CFI2 to other Receivership Entities
20 proportionately between that debt and the equity investors is fair and
21 reasonable, considering that if those debt obligations were paid in full
22 there may not be sufficient assets remaining to pay any money at all to
23 the investors in CFI1 and CFI2. The proposed plan will ensure that the
24 investors in CFI1 and CFI2 receive some payment on their claims.

25 Additionally, the Receiver’s plan not to pay alleged notes payable
26 obligations owed by the Fixed Income Funds to any Receivership
27 Entities that are either dissolved, defunct, sold, or settled is fair and
28 reasonable. In those cases, there is simply no entity to be paid. Finally,
the Receiver’s plan not to make future percentage distributions from the

1 assets of the Fixed Income Funds to investors that are either insiders or
2 defunct Receivership Entities is also fair and reasonable. In the case of
3 the defunct Receivership Entities, such as Copeland Financial Advisory,
4 again there is no entity to pay. In the case of the insider entity, The
5 Copeland Group, the Court has broad equitable power to subordinate
6 this claim to others, based on the theory of equitable subordination. *SEC*
7 *v. American Board of Trade*, 719 F. Supp. 186, 196 (S.D.N.Y. 1989)³.

8 **V. CONCLUSION**

9 Based upon the foregoing, all pleadings on file herein, as well as
10 such argument and evidence as may be presented at the hearing, the
11 Receiver requests entry of an order approving the Receiver’s plan for
12 future distribution of funds to the investors of the Fixed Income Funds in
13 accordance with the Distribution Schedules.

14 Dated: October 18, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

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

18 HEBCO.100.505591.1

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23
24 ³ In *American Board*, the equity receiver moved to equitably subordinate certain creditor claims,
25 including those claims brought by insiders that had controlled the firm. Because of the insiders’
26 conduct, the court equitably subordinated their claims to the claims of other creditors. *American*
27 *Board*, 719 F. Supp. At 196 (S.D.N.Y. 1989); see also *SEC v. Basic Energy & Affiliated Res.*, 273 F.3d
28 657, 660 (6th Cir. 2001) (affirming distribution plan that prohibited defendants from recovering at all,
and reduced recovery of employees based on level of involvement in fraudulent scheme); *SEC v.*
Enter. Trust Co., No 08 Civ. 1260, 2008 U.S. Dist. LEXIS 79731, at *10 (N.D. Ill. Oct. 7, 2008)
 (“Disqualifying those who took the business over the edge is the most common feature, and the least
contested aspect, of distribution plans”).

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8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

**DECLARATION OF THOMAS C.
 HEBRANK IN SUPPORT OF
 MOTION FOR ORDER
 APPROVING FUTURE
 PERCENTAGE DISTRIBUTIONS
 OF THE ASSETS OF COPELAND
 FIXED INCOME ONE, LP,
 COPELAND FIXED INCOME
 TWO, LP AND COPELAND FIXED
 INCOME THREE, LP**

Date: November 18, 2013
 Time: 10:00 a.m.
 Ctrm: 8, 2nd Floor
 Judge: Hon. Manuel L. Real

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

2 1. I am the court-appointed Permanent Receiver for Copeland
3 Wealth Management, a Financial Advisory Corporation (“CWM
4 Financial”), Copeland Wealth Management, a Real Estate Corporation
5 (“CWM Realty”), and their subsidiaries and affiliates (collectively, the
6 “Receivership Entities”) including, but not limited to, Copeland Fixed
7 Income One, L.P. (“CFI1”), Copeland Fixed Income Two, L.P. (“CFI2”),
8 and Copeland Fixed Income Three, L.P. (“CFI3”) (collectively the “Fixed
9 Income Funds”).

10 2. The following are facts within my knowledge, except those
11 stated on information and belief and as to those I believe them to be
12 true. If called as a witness I could and would testify to them under oath.

13 3. I am seeking court approval of my plan to make future
14 distributions of the assets of the Fixed Income Funds on a percentage
15 basis in accordance with the distribution schedules attached hereto as
16 **Exhibits “A” through “C”** (collectively “Distribution Schedules”) and
17 incorporated herein by reference.

18 4. I am informed and believe that, other than the Fixed Income
19 Funds and CWM Realty, all the Receivership Entities have either been
20 dissolved, are defunct, or have been released back to the general
21 partners pursuant to settlements approved by the Court. At this time, it
22 appears that the Fixed Income Funds and CWM Realty are the only
23 remaining Receivership Entities that have any assets to distribute.

24 5. Concurrently with this Motion, I am filing a Motion for an
25 Order Approving Future Distributions of the Assets of CWM Realty.

26 6. As to the Fixed Income Funds, I propose to make future
27 distributions of the remaining assets to the limited partners of the Fixed
28 Income Funds based on a pro rata share, the percentage of which will be

1 calculated by each of the their respective ownership interests in the
2 Fixed Income Funds, as determined by their 2012 Schedule K-1 tax
3 documents. The percentage distribution amount will be based on each
4 investors' original investment amount, less any distributions, and as
5 modified by annual tax entries referencing the investors' share of annual
6 profit or loss.

7 7. The Fixed Income partners have previously been made
8 aware of their respective ownership interests in the Fixed Income Funds
9 as they were served with my Forensic Report in February of 2013, and
10 they subsequently received their 2012 K-1 tax documents from my tax
11 preparers.

12 8. As part of the proposed plan regarding future percentage
13 distributions to CFI1 and CFI2, I propose to pay certain notes payable
14 obligations owed by CFI1 and CFI2 to other Receivership Entities,
15 proportionately between debt and equity interests. I do not plan to pay
16 notes payable obligations owed to Receivership Entities that are either
17 dissolved, defunct, sold, or settled. Additionally, I do not plan to make
18 percentage distributions to investors that are insiders or defunct
19 Receivership Entities.

20 9. The specific dollar amount of the proposed payment of debt¹,
21 or distribution according to equity interests, is currently unknown. This is
22 because I, and/or my successor-in-interest, will need to allocate certain
23 administrative expenses to the Fixed Income Funds, and will continue
24 collection of notes receivable obligations due to the Fixed Income Funds.
25 Accordingly, I am requesting that the Court approve the proposed plan
26 for future percentage distributions, and proportionate debt to equity

27 _____
28 ¹ As in the case of CFI1's and CFI2's liabilities to certain Receivership Entities

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1 payments, with the specific amounts to be determined at a later date.

2 10. I am informed and believe that the assets of the Fixed
3 Income Funds generally consist of obligations arising out of real estate
4 backed loans and corporate loans, an unusually large number of which
5 are non-performing, under-secured, uncollectable, and potentially
6 subject to claims and defenses arising out of the conduct of Charles P.
7 Copeland (“Copeland”). Therefore, the percentage distributions to the
8 investors of the Fixed Income Funds may be limited.

9 11. I am informed and believe that CFI1 is a California limited
10 partnership. The General Partner of CFI1 is CWM Realty. The Limited
11 Partners of CFI1 include the following: Betty Markwardt IRA, Charles
12 Gray IRA, Cinque Family Trust, Paul Family Trust, Dusty Bricker, Donna
13 Wooley IRA, Earl R. Schamehorn, Jr., Cynthia Healy, Fred Hollaus,
14 Barbara Whan, Jill Meader IRA, Jill Meader Revocable Trust, John Kohut
15 IRA, Leslie G. Laybourne, Luckey Charitable Trust, Manley Luckey,
16 Clem M. McCulloch Trust, Robert Howard IRA, Richard Neal IRA,
17 Melvyn B. Ross Roth IRA, Irena Sniecinski IRA, and William McDonald
18 (collectively the “CFI1 Partners”).

19 12. I am informed and believe that CFI1 was established in 2006
20 as an investment fund engaged in the business of owning real estate
21 backed loans and corporate loans.

22 13. The net proceeds that will ultimately be available for payment
23 of CFI1’s notes payable obligations, and distribution according to equity
24 interests, is currently unknown, as I will need to pay CFI1’s
25 administrative and other expenses and there may be recoverable notes
26 receiveable obligations due to CFI1. Therefore, I propose to pay the
27 debts and equity interests proportionately at a later date, with the future
28 distributions to investors to be based on a percentage according to their

1 2012 K-1s, as set forth in the CFI1 Distribution Schedule, a true and
2 correct copy of which is attached hereto as **Exhibit "A"** and incorporated
3 herein by reference.

4 14. As indicated in the proposed CFI1 Distribution Schedule, the
5 percentage of funds allocated to Manley Luckey and the Luckey
6 Charitable Trust (collectively "Luckey"), according to their respective
7 ownership interests in CFI1, are to be reduced by the amount of an
8 outstanding obligation owed by Luckey to CWM Realty, a Receivership
9 Entity. Any amount so retained will be applied to the outstanding
10 obligation owed to CWM Realty. Any remaining amount of the
11 distribution, after satisfaction of the debt owed to CWM Realty, will be
12 paid to Luckey.

13 15. I am informed and believe that CFI2 is a California limited
14 partnership. The General Partner of CFI2 is CWM Realty. The Limited
15 Partners of CFI2 include the following: Bonnie Kilmer IRA, Adele M.
16 Hansen, Carol Docis, Cynthia Gillian IRA, Eddie & Jamie Dotan,
17 Copeland Financial Advisory, The Copeland Group, Fredric F. Dimmit
18 IRA, Horace Dillow IRA, Jacobson Trust, Jean Seyda, Jesse Coleen
19 Birch Revocable Trust, Katie Hernandez, Lillian N. Franklin Revocable
20 Trust, Mary M. Hasy Revocable Trust, Melvyn B. Ross, IRA, Neal or
21 Ruth Bricker Family Trust, Anh Nhon & Nhon Nguyen TTEE PEN, The
22 Bork Family Trust, Smith Revocable Trust (Lena Smith), and Stephen
23 Weiss IRA (collectively the "CFI2 Partners").

24 16. I am informed and believe that CFI2 was established in 2006
25 as an investment fund engaged in the business of owning real estate
26 backed loans and corporate loans.

27 17. The net proceeds that will ultimately be available for payment
28 of CFI2's notes payable obligations, and distribution according to equity

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1 interests, is unknown, as I will need to pay CFI2’s administrative and
2 other expenses and there may be recoverable notes receiveable
3 obligations due to CFI2. Therefore, I propose to pay the debts and equity
4 interests proportionately at a later date, with future distributions to
5 investors to be based on a percentage according to their 2012 K-1s, as
6 set forth in the CFI2 Distribution Schedule, a true and correct copy of
7 which is attached hereto as **Exhibit “B”** and incorporated herein by
8 reference.

9 18. As indicated in the proposed CFI2 Distribution Schedule, the
10 percentage of funds allocated to Neal or Ruth Bricker Family Trust will be
11 reduced by any amount that the Court finds Dr. Neal Bricker is entitled to
12 from his claim against the assets of Copeland Properties 18, L.P.
13 (“CP18”).

14 19. Dr. Bricker claims in his Opposition to the Receiver’s Motion
15 for an Order: (1) Approving the Receiver’s Distribution of Assets to
16 Investors of CP18; and (2) Authorizing Termination and Cancellation of
17 CP18 as an Entity (“CP18 Distribution Motion”) that he is entitled to a
18 distribution from CP18 based on an alleged investment he made in
19 Copeland Properties Three, LP (“CP3”). The hearing on the CP18
20 Distribution Motion is currently scheduled to be heard on October 28,
21 2013.

22 20. Dr. Bricker’s claim is based on the theory that Copeland
23 Properties 14, LP (“CP14”) and its purported assignee, CP18, were
24 indebted to CP3 for amounts that CP14 had allegedly borrowed from
25 CP3 . As an investor in CP3, Bricker claims he is owed his initial capital
26 contribution to CP3 in the amount of \$215,000.00, plus \$8,958.00, which
27 is allegedly owed to him as an annual payment from CP3. However, as
28 set forth in the CP18 Distribution Motion and my Reply to Dr. Bricker’s

1 Opposition, CP3 did not loan money to CP18. Rather, CP3 acquired an
2 interest in CP14, which was later transferred to CP18, and then
3 distributed to CP3's partners when CP3 was terminated. Bricker's
4 contribution, however, was transferred to CFI2.

5 21. In the event the Court finds that Dr. Bricker is entitled to a
6 distribution from CP18, any future percentage distribution he will receive
7 from CFI12 must be reduced by that amount, as Dr. Bricker's original
8 investment in CP3 of \$215,000.00 was transferred to CFI2.

9 22. Additionally, as set forth in the CFI2 Distribution Schedule,
10 the percentage of funds allocated to Katie Hernandez ("Hernandez"),
11 according to her ownership interest in CFI2, is to be reduced by the
12 amount of an outstanding obligation owed by Hernandez to CWM Realty,
13 a Receivership Entity. Any amount so retained will be applied to the
14 outstanding obligation owed to CWM Realty. Any remaining amount of
15 the distribution, after satisfaction of the debt owed to CWM Realty, will be
16 paid to Hernandez.

17 23. Finally, as set forth in the CFI2 Distribution Schedule,
18 Copeland Financial Advisory and The Copeland Group will not be
19 receiving percentage distributions from the assets of CFI2. In the case of
20 Copeland Financial Advisory, I am informed and believe that the entity
21 has been sold. As to the Copeland Group, I am informed and believe
22 that the entity is an insider, as Copeland is the principal and exercises
23 control over the operations of the company.

24 24. I am informed and believe that CFI3 is a California limited
25 partnership. The General Partner of CFI3 is CWM Realty. The Limited
26 Partners of CFI3 include the following: Maria J. Perez IRA, Geoffrey
27 Gardiner IRA, Susan Wright, JRT Revocable Trust, Louise Coffman,
28 Peggy Hatfield Neumann, John Kohut IRA, Melvyn Ross Roth IRA, Janet

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1 Idhe IRA, James Watson MD, Inc., Neonatology Medical Group Inc.
2 Retirement Plan, Margarita Perez Estrada, Rick Higdon IRA, Kathi
3 Seegraves IRA, Rhonda Dean IRA, and the Copeland Group
4 (collectively the “CFI3 Partners”).

5 25. I am informed and believe that CFI3 was established in 2008
6 as an investment fund engaged in the business of owning real estate
7 backed loans and corporate loans.

8 26. The net proceeds that will ultimately be available for payment
9 of CFI3’s percentage distributions according to equity interests, is
10 unknown, as I will need to pay CFI3’s administrative and other expenses
11 and there may be recoverable notes receiveable obligations due to CFI3.
12 Therefore, I propose to make distributions to investors at a later date, to
13 be based on a percentage according to their 2012 K-1s, as set forth in
14 the CFI3 Distribution Schedule, a true and correct copy of which is
15 attached hereto as **Exhibit “C”** and incorporated herein by reference.

16 27. As indicated in the proposed CFI3 Distribution Schedule, the
17 percentage of funds allocated to Janet Ihde IRA (“Ihde”) according to her
18 ownership interest in CFI3 is to be reduced by the amount of outstanding
19 notes receiveable obligations owed by Idhe to CFI3, CWM Realty, and
20 Copeland Properties Twelve, LP (“CP12”), all of which are Receivership
21 Entities. Any amount so retained will be applied to the outstanding
22 obligations owed to these Receivership Entities. Any remaining amount
23 of the distribution, after satisfaction of the debts owed to these entities,
24 will be paid to Idhe.

25 28. I believe that the foregoing claims distribution is fair and
26 equitable under the circumstances of this case. Therefore, I request that
27 the Court enter an Order approving the distribution of assets to the

28 //

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1 investors of the Fixed Income Funds according to the Distribution
2 Schedules.

3 I declare under penalty of perjury under the laws of the United
4 States of America that the foregoing is true and correct.

5 Executed on October 18, 2013 at San Diego, California.

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/s/ Thomas C. Hebrank
Thomas C. Hebrank

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Exhibit A

**COPELAND ENTITIES
EQUITY INVESTMENTS / NOTES RECEIVABLE & NOTES PAYABLE
COPELAND FIXED INCOME ONE**

As of 10/19/11 (Date of Receivability)	Per Books as of 12/31/2012	Proof of Claim Filed

Notes Payable	
Copeland Realty	(5,153.54)
Note Payable - CR2	(17,000.00)
Note Payable - CR3	(59,382.50)
	(81,536.04)

Investor Name	2012 K-1 Ownership %	Initial Contribution	Cash Draws	Initial Contribution Less Cash Draws	Pre-2011 Accounting Entries	Capital as of 10/19/11 (Date of Receivability)	2011 Tax Income (Loss)	2012 Tax Income (Loss)	Investor K-1 Capital as of 12/31/12	Proof of Claim Filed	Amount	Comments - see explanations below
Betty Markwardt IRA	1.27%	61,500.00	(3,422.74)	58,077.26	(13,684.00)	44,393.26	(33,587.00)	(7,938.00)	2,868.00	No	N/A	
Betty Markwardt	1.14%	50,000.00	(2,805.87)	47,194.13	(7,284.77)	39,909.36	(30,097.00)	(7,112.00)	2,700.00	No	N/A	
Charles Gray IRA	4.46%	207,000.00	(11,563.48)	195,436.52	(39,601.81)	155,834.71	(118,231.00)	(27,941.00)	9,663.00	No	N/A	
Cinque Family Trust	4.31%	200,000.00	(11,172.42)	188,827.58	(36,750.28)	152,077.30	(114,232.00)	(26,996.00)	10,849.00	No	N/A	
Paul Family Trust	2.16%	100,000.00	(5,586.26)	94,413.74	(18,515.73)	75,898.01	(57,116.00)	(13,498.00)	5,284.00	No	N/A	
Dusty Bricker	5.82%	300,000.00	(45,082.81)	254,917.19	(49,024.69)	205,892.50	(154,214.00)	(36,444.00)	15,235.00	Yes	\$300,000.00	
Donna Woolley IRA	2.16%	100,000.00	(5,586.26)	94,413.74	(18,515.73)	75,898.01	(57,116.00)	(13,498.00)	5,035.00	No	N/A	
Earl R. Schamehorn, Jr.	3.22%	150,000.00	(6,252.93)	143,747.07	(29,098.05)	114,649.02	(85,674.00)	(20,247.00)	5,602.00	No	N/A	
Cynthia Healy	2.16%	100,000.00	(6,252.93)	93,747.07	(18,365.38)	75,381.69	(57,116.00)	(13,498.00)	4,768.00	No	N/A	
Fred Holhaus	8.95%	415,000.00	(8,658.63)	391,817.14	(77,264.27)	314,552.87	(237,032.00)	(56,016.00)	21,505.00	No	N/A	
Barbara Whelan	3.34%	155,000.00	(8,658.63)	146,341.37	(28,700.57)	117,640.80	(88,530.00)	(20,922.00)	8,189.00	No	N/A	
Jill Meader IRA	0.63%	29,000.00	(1,619.99)	27,380.01	(5,481.06)	21,898.95	(16,564.00)	(3,914.00)	1,421.00	No	N/A	
Jill A. Meader Revocable Trust	0.99%	46,000.00	(2,569.69)	43,430.31	(8,775.76)	34,654.55	(26,274.00)	(6,209.00)	2,172.00	No	N/A	
John Kohut IRA	13.43%	622,667.00	(34,783.57)	587,883.43	(112,959.42)	474,924.01	(355,643.00)	(84,047.00)	35,234.00	Yes	\$507,378.00	
Leslie G. Laybourne	2.16%	100,000.00	(5,586.26)	94,413.74	(19,723.58)	74,690.16	(57,116.00)	(13,498.00)	4,076.00	Yes	\$100,000.00	
Luckey Charitable Trust	10.25%	475,426.00	(26,558.40)	448,867.60	(88,157.41)	360,710.19	(271,545.00)	(64,172.00)	24,993.00	No	N/A	
Manley Luckey	1.65%	76,500.00	(4,273.46)	72,226.54	(13,369.04)	58,857.50	(43,694.00)	(10,326.00)	4,837.00	No	N/A	
Clem M. McColloch Trust	7.55%	100,000.00	(5,586.26)	94,413.74	(18,193.19)	76,220.55	(57,116.00)	(13,498.00)	5,607.00	No	N/A	
Robert Howard IRA	4.31%	200,000.00	(11,172.42)	188,827.58	(36,313.77)	152,513.81	(114,233.00)	(26,996.00)	11,285.00	Yes	\$152,513.81	
Melvyn B. Ross Roth IRA	6.47%	500,000.00	(21,675.88)	478,324.12	(54,470.97)	423,853.15	(311,348.00)	(40,493.00)	16,929.00	Yes	\$500,000.00	
Irena Sniecinski IRA	9.27%	500,000.00	(9,402.80)	490,597.20	(81,486.53)	324,492.67	(245,599.00)	(58,041.00)	20,853.00	No	N/A	
William Mcdonald	2.16%	300,000.00	(20,586.26)	279,413.74	(20,617.63)	73,796.11	(57,116.00)	(13,497.00)	3,182.00	Yes	\$74,269.00	
	100.00%	5,138,093.00	(760,761.16)	4,377,331.84	(860,577.48)	3,516,754.36	(2,649,100.00)	(626,044.00)	241,611.00			

* 1 Claim amount matches original investment - actual distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 * 2 K-1 deemed Claimant's Proof of Claim - distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 * 3 Claim amount matches original investment less distributions - distribution amount will be based on percentage of this amount as modified by annual tax profit or loss
 * 4 Claim amount is less than original investment - actual distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 * 5 Claim amount is slightly more than original investment less distributions - actual distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 * 6 K-1 deemed Claimant's Proof of Claim - distribution amount will be based reduced by amount of obligation owed to Copeland Wealth Management in the amount of \$3,217.15, plus interest from October 17, 2013

Exhibit B

**COPELAND ENTITIES
EQUITY INVESTMENTS / NOTES RECEIVABLE & NOTES PAYABLE
COPELAND FIXED INCOME TWO**

As of 10/19/11 (Date of Receivship)	Per Books as of 12/31/2012	Proof of Claim Filed
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Notes Payable - CFI3 (414,300.00)

(414,300.00) No

Investor Name	2012 K-1 Ownership %	Initial Contribution	Cash Draws	Initial Contribution Less Cash Draws	Pre-2011 Accounting Entries	Capital as of 10/19/11 (Date of Receivship)	2011 Tax Income (Loss)	2012 Tax Income (Loss)	Investor K-1 Capital as of 12/31/12	Proof of Claim Filed	Amount	Comments - see explanations below
Bonnie Kimer IRA	4.23%	175,000.00	(22,691.21)	152,308.79	(3,310.78)	148,998.01	4,250.00	3,686.00	156,934.00	No	N/A	2
Adele M. Hansen	4.23%	175,000.00	(23,857.88)	151,142.12	(3,310.78)	147,831.34	4,250.00	3,687.00	155,768.34	No	N/A	2
Carol Docis	2.42%	100,000.00	(12,966.42)	87,033.58	(1,891.88)	85,141.70	2,428.00	2,107.00	89,676.70	No	N/A	2
Cynthia Gillilan IRA	9.68%	800,000.00	(451,865.55)	348,134.45	(7,567.47)	340,566.98	9,713.00	8,426.00	358,705.98	Yes	\$800,000.00	1
Eddie & Jamie Dotan	4.48%	205,000.00	(45,221.09)	159,778.91	(2,919.18)	156,859.73	4,492.00	3,897.00	165,248.73	No	N/A	2
Copeland Financial Advisory	4.78%	-	197,500.00	-	-	176,062.00	2,825.00	4,160.00	183,047.00	No	N/A	4
The Copeland Group	4.7%	-	197,500.00	-	-	176,061.00	2,825.00	4,160.00	183,046.00	No	N/A	4
Fredric F. Dimmitt IRA	2.42%	100,000.00	(12,966.42)	87,033.58	(1,052.82)	85,980.76	2,429.00	2,106.00	90,515.76	No	N/A	2
Horace Dillow IRA	4.84%	200,000.00	(25,932.73)	174,067.27	(3,783.72)	170,283.55	4,857.00	4,213.00	179,353.55	Yes	\$200,000.00	1
Jacobson Trust	2.42%	100,000.00	(13,633.09)	86,366.91	(1,891.88)	84,475.03	2,429.00	2,106.00	89,010.03	No	N/A	2
Jean Seyda	4.84%	200,000.00	(25,932.73)	174,067.27	(3,783.72)	170,283.55	4,857.00	4,212.00	179,352.55	Yes	\$200,000.00	1
Jesse Coleen Birch Rev Trust	2.90%	200,000.00	(15,559.64)	104,440.36	(2,175.27)	102,265.09	2,914.00	2,527.00	107,706.09	No	N/A	2
Katie Hernandez	1.45%	60,000.00	(7,779.83)	52,220.17	(911.17)	51,309.00	1,457.00	1,264.00	54,030.00	No	N/A	3
Lillian N. Franklin Revocable Trust	12.10%	500,000.00	(64,831.87)	435,168.13	(9,459.29)	425,708.84	12,141.00	10,532.00	448,381.84	Yes	\$500,000.00	1
Mary M. Hasy Revocable Trust	8.63%	356,566.45	(48,610.88)	307,955.57	(6,745.75)	301,209.82	8,659.00	7,511.00	317,379.82	No	N/A	2
Melvin B. Ross IRA	2.42%	100,000.00	(12,966.42)	87,033.58	(429.85)	86,603.73	2,428.00	2,107.00	91,138.73	Yes	\$100,000.00	1
Neal or Ruth Bricker Family Trust	4.12%	215,000.00	(66,607.72)	148,392.28	(3,487.40)	144,904.88	4,140.00	3,591.00	152,635.88	No	\$100,000.00	5
Ahh Nhon & Nhon Nguyen TTEE PEN	5.53%	228,763.18	(29,662.32)	199,100.86	(4,327.89)	194,772.97	5,556.00	4,819.00	205,147.97	Yes	N/A	2
The Bork Family Trust	4.84%	200,000.00	(25,932.73)	174,067.27	(3,783.72)	170,283.55	4,856.00	4,213.00	179,352.55	Yes	\$200,000.00	1
Smith Revocable Trust (Lena Smith)	6.65%	275,000.00	(35,657.50)	239,342.50	(3,472.82)	235,869.68	6,678.00	5,793.00	248,340.68	No	N/A	2
Stephen Weiss IRA	2.25%	93,000.00	(12,058.73)	80,941.27	(1,759.44)	79,181.83	2,258.00	1,959.00	83,398.83	No	N/A	2
	100.00%	4,203,329.63	(559,734.76)	3,643,594.87	(66,064.83)	3,534,533.04	96,442.00	87,076.00	3,718,171.03			

*1 Claim amount matches original investment - actual distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 *2 K-1 deemed Claimant's Proof of Claim - distribution amount will be based on percentage of original investment less distributions and as modified by annual tax profit or loss
 *3 K-1 deemed Claimant's Proof of Claim - distribution amount will be reduced by amount of obligation owed to Copeland Wealth Management in the amount of \$34,027.36, plus continuing interest from October 17, 2013
 *4 No percentage distributions will be made as the Investor is either an insider or a defunct Receivship Entity
 *5 Claim amount matches original investment - distribution will be reduced by any amount the Court finds Claimant is entitled to from claim against Copeland Properties 18, LP

Exhibit C

COPELAND ENTITIES
EQUITY INVESTMENTS / NOTES RECEIVABLE & NOTES PAYABLE
COPELAND FIXED INCOME THREE

As of 10/19/11 (Date of Receivership)	Per Books as of 12/31/2012	Proof of Claim Filed
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Notes Payable
None

Investor Name	2012 K-1 Ownership %	Initial Contribution	Cash Draws	Initial Contribution Less Cash Draws	Pre-2011 Accounting Entries	Capital as of 10/19/11 (Date of Receivership)	2011 Tax Income (Loss)	2012 Tax Income (Loss)	Investor K-1 Capital as of 12/31/12	Proof of Claim Filed	Amount	Comments - see below for explanations
Maria J. Perez IRA (Charles Schwab FBO)	2.96%	100,000.00	(14,000.07)	85,999.93	(785.03)	85,214.90	(6,325.00)	(29,889.00)	49,000.90	Yes	\$100,000.00	1
Geoffrey Gardiner IRA (Charles Schwab FBO)	14.81%	500,000.00	(69,999.93)	430,000.07	(2,725.06)	427,275.01	(31,627.00)	(149,444.00)	246,204.01	Yes	\$500,000.00	1
Susan Wright	11.85%	400,000.00	(56,000.07)	343,999.93	(2,072.33)	341,927.60	(25,300.00)	(119,555.00)	197,072.60	No	N/A	2
JRT Revocable Trust	2.96%	100,000.00	(14,666.74)	85,333.26	(494.53)	84,838.73	(6,326.00)	(29,889.00)	48,623.73	No	N/A	2
Louise Coffman	1.33%	45,000.00	(6,300.00)	38,700.00	(208.90)	38,491.10	(2,846.00)	(13,450.00)	22,195.10	No	N/A	2
Peggy Hatfield Neumann	34.07%	1,167,349.93	(186,016.67)	981,333.26	(3,827.51)	977,505.75	(72,740.00)	(343,722.00)	561,043.75	No	N/A	2
John Kohut IRA (TD Ameritrade FBO)	12.80%	432,000.00	(43,200.00)	388,800.00	(18,604.56)	370,195.44	(27,325.00)	(129,120.00)	213,750.44	No	N/A	2
Melvin Ross Roth IRA (Charles Schwab FBO)	2.96%	100,000.00	(14,000.07)	85,999.93	(273.70)	85,726.23	(6,326.00)	(29,889.00)	49,512.23	Yes	\$100,000.00	1
Janet Inhe IRA (Charles Schwab IRA)	2.96%	100,000.00	(14,000.07)	85,999.93	(263.27)	85,736.66	(6,325.00)	(29,889.00)	49,522.66	No	N/A	3
James Watson MD, Inc. (Profit Sharing Plan)	2.96%	100,000.00	(14,000.07)	85,999.93	(236.31)	85,743.62	(6,325.00)	(29,889.00)	49,529.62	No	N/A	2
Neonatology Med Group Inc. Retirement Plan	4.98%	168,000.00	(7,241.57)	143,758.43	136.25	143,894.68	(10,627.00)	(50,213.00)	83,054.68	No	N/A	2
Margarita Perez Estrada	2.43%	82,000.00	(7,280.04)	74,719.96	(4,249.92)	70,470.04	(5,187.00)	(24,509.00)	40,774.04	No	N/A	2
Rick Higdon IRA (TD Ameritrade FBO)	0.79%	26,667.00	(888.90)	25,778.10	-	25,778.10	(4,767.00)	(7,970.00)	13,041.10	No	N/A	2
Kathi Seegraves IRA (TD Ameritrade FBO)	0.79%	26,667.00	(888.90)	25,778.10	-	25,778.10	(4,767.00)	(7,970.00)	13,041.10	No	N/A	2
Rhonda Dean IRA (TD Ameritrade FBO)	0.79%	26,666.00	(888.85)	25,777.15	-	25,777.15	(4,767.00)	(7,971.00)	13,039.15	No	N/A	2
The Copeland Group	0.53%	18,000.00	-	18,000.00	(1,810.24)	16,189.76	(1,805.76)	(5,380.00)	9,004.00	No	N/A	2
	100.00%	3,392,349.93	(466,371.95)	2,925,977.98	(35,435.11)	2,890,542.87	(223,385.76)	(1,008,748.00)	1,658,409.11			

*1. Claim amount matches original investment - actual distribution amount will be based on percentage of original investment less distributions as modified by annual tax profit or loss
 *2. K-1 deemed claimant's Proof of Claim - distribution amount will be based on percentage of original investment less distributions as modified by annual tax profit or loss
 *3. K-1 deemed claimant's Proof of Claim - distribution amount will be reduced by aggregate amount of obligations owed to Copeland Wealth Management, CH3 and CP12 in the approximate amount of \$579,135.55
 *4. No percentage distributions will be made as the investor is either an insider or a defunct Receivership Entity

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 Telephone: 619-238-1010
 7 Facsimile: 619-238-1981

8 Attorneys for Thomas C. Hebrank,
 Permanent Receiver
 9

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12
 13 SECURITIES AND EXCHANGE
 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.
 22

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

**NOTICE OF LODGMENT OF
 ORDER APPROVING FUTURE
 PERCENTAGE DISTRIBUTIONS
 OF THE ASSETS OF COPELAND
 FIXED INCOME ONE, LP,
 COPELAND FIXED INCOME
 TWO, LP AND COPELAND FIXED
 INCOME THREE, LP**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

23
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1 Mulvaney Barry Beatty Linn & Mayers LLP, counsel for Thomas C.
2 Hebrank ("Receiver"), the court-appointed Permanent Receiver for
3 Copeland Wealth Management, a Financial Advisory Corporation,
4 Copeland Wealth Management, a Real Estate Corporation, and their
5 subsidiaries and affiliates, hereby lodges the following:

6 Exhibit A Order Approving Future Percentage Distributions of the
7 Assets of Copeland Fixed Income One, LP, Copeland Fixed
Income Two, LP and Copeland Fixed Income Three, LP

8 Dated: October 18, 2013

MULVANEY BARRY BEATTY LINN &
MAYERS, LLP

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

MULVANEY BARRY BEATTY LINN & MAYERS
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28 HEBCO.100.505643.1

Exhibit A

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 3 John H. Stephens (SBN 82971)
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8 Attorneys for Thomas C. Hebrank,
 9 Permanent Receiver

10 UNITED STATES DISTRICT COURT

11 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

12 SECURITIES AND EXCHANGE
 13 COMMISSION,

14 Plaintiff,

15 v.

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

21 Defendants.

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

[PROPOSED]

**ORDER APPROVING FUTURE
 PERCENTAGE DISTRIBUTIONS
 OF THE ASSETS OF COPELAND
 FIXED INCOME ONE, LP,
 COPELAND FIXED INCOME
 TWO, LP AND COPELAND FIXED
 INCOME THREE, LP**

Date: November 18, 2013

Time: 10:00 a.m.

Ctrm: 8, 2nd Floor

Judge: Hon. Manuel L. Real

25 ///
 26 ///
 27 ///
 28 ///

1 The Court, having considered the Motion for Order Approving
2 Future Percentage Distributions of the Assets of Copeland Fixed
3 Income One, LP, Copeland Fixed Income Two, LP and Copeland
4 Fixed Income Three, LP (“Motion”) filed by Mulvaney Barry Beatty
5 Linn & Mayers LLP (“Mulvaney Barry”), counsel for Thomas C.
6 Hebrank (“Receiver”), the court-appointed Permanent Receiver for
7 Copeland Wealth Management, a Financial Advisory Corporation,
8 Copeland Wealth Management, a Real Estate Corporation, and their
9 subsidiaries and affiliates, and any opposition thereto, and good
10 cause appearing therefor,

11 IT IS HEREBY ORDERED as follows:

- 12 1. The Motion is hereby granted.
- 13 2. The Receiver, or his successor-in-interest, is authorized to
14 make future distributions to the investors of Copeland Fixed Income
15 One, LP, Copeland Fixed Income Two, LP and Copeland Fixed Income
16 Three, LP (collectively the “Fixed Income Funds”) pursuant to the
17 Distribution Schedules attached as **Exhibits “A” through “C”**
18 (“Distribution Schedules”) to the Declaration of Thomas C. Hebrank
19 (“Hebrank Declaration”) filed in support of the Motion. The Distribution
20 Schedules are hereby incorporated by this reference.

21 **IT IS SO ORDERED.**

22 **Dated:** _____
23 **Judge, United States District Court**

24 Submitted by:
25 MULVANEY BARRY BEATTY LINN & MAYERS LLP

26
27 By: /s/ Everett G. Barry, Jr.
Attorneys for Thomas C. Hebrank, Permanent Receiver

28 HEBCO.100.505673.1

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13 Facsimile: 619-238-1981
14 Attorneys for Permanent Receiver,
15 Thomas C. Hebrank

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

13 SECURITIES AND EXCHANGE
14 COMMISSION,

CASE NO. 11-cv-08607-R-DTB
CERTIFICATE OF SERVICE

15 Plaintiff,

Date: November 18, 2013
Time: 10:00 A.M.
Crtrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

16 v.

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

Defendants.

23 I, Cindy Jennings, declare that I am over the age of 18 years and not
24 a party to the action. I am employed in the County of San Diego,
25 California, within which county the subject service occurred. My business
26 address is 401 West A Street, 17th Floor, San Diego, California, 92101-
27 7994.

28 //

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

SERVICE LIST

Updated: 10/14/13

WEED FAMILY LIVING TRUST C/O CATHY OR STEPHEN WEED 62 RUE JEAN BAPTISTE PIGALLE PARIS FC 75010	MARJORIE HATFIELD LIVING TRUST (PEGGY NEUMANN) 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HOME SAVINGS & LOAN COMPANY COMMERCIAL LOAN DPT. PO BOX 1111 YOUNGSTOWN OH 44501
COLUMBIA GAS OF KENTUCKY PO BOX 742523 CINCINNATI OH 45274-2523	JOSEPH DOTAN 1618 WOODLANDS BEAUMONT OH 92228	OHIO DEPARTMENT OF TAXATION PO BOX 182101 COLUMBUS OH 43218-2101
ONE WEST BANK 888 E WALNUT ST PASADENA CA 91101	LUCKEY CHARITABLE TRUST 8531 GLENDALE RD HESPERIA CA 92345	SUSAN WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373
MARK J. FURUYA ESQ. SABAITS O'CALLAGHAN LLP 975 E GREEN ST PASADENA CA 91106	TD AMERITRADE FBO DON L. HIGDON IRA 1600 RHODODENDRON #412 FLORENCE OR 97439	GREGORY J. SHERWIN ESQ. FIELDS FEHN & SHERWIN 11755 WILSHIRE BLVD 5TH FLR LOS ANGELES CA 90025-1521
LOUISE COFFMAN 19291 SABAL LAKE DR BOCA RATON FL 33434	KATHI SEEGRIVES 20521 WHITSTONE CIRCLE BEND OR 97702	RICK HIGDON 29107 GUAVA LN BIG PINE KEY FL 33043
KHARI BAKER 27878 VIA SARASATE MISSION VIEJO CA 92692	MARGARITA ESTRADA PEREZ PO BOX 370 CHINO CA 91708	KLAUS & LINDA KUEHN 13138 OAK CREST DR YUCAIPA CA 92399
WELLS FARGO COMMERCIAL MORTGAGE ATTN: KEN MURRAY 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	FLAGSTAR BANK MAIL-STOP W-205-2 5151 CORPORATE DR TROY MI 48098	DEREK ROSCOE C/O NAI ISAAC COMMERCIAL PROP. 771 CORPORATE DR STE 300 LEXINGTON KY 40503
LANDAMERICA ASSESSMENT CORPORATION PO BOX 27567 RICHMOND VA 23261	MARY MARGARET HASY REVOCABLE TRUST 6609 SUMMER TRAIL PLC HIGHLAND CA 92346	JG SERVICE COMPANY 15632 EL PRADO RD CHINO CA 91710
NEAL & RUTH BRICKER FAMILY TRUST 985 S ORANGE GROVE BLVD UNIT 101 PASADENA CA 91105	MELVYN & RUTH ROSS 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	GOLDEN EAGLE INSURANCE PO BOX 84834 SAN DIEGO CA 92186-5834
C-III ASSET MANAGEMENT LLC ATTN: KATHY PATTERSON 5221 N O'CONNOR BLVD STE 600 IRVING TX 75039	SMITH REVOCABLE TRUST LENNA SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	GEORGE L. FLETCHER JANET G. FLETCHER 1910 COUNTRY CLUB LN REDLANDS CA 92373
WELLS FARGO COMMERCIAL MORTGAGE SERVICING 1901 HARRISON ST 7TH FLR OAKLAND CA 94612	HOME SAVINGS & LOAN ATTN: DAN NY WHITE 275 W FEDERAL ST YOUNGSTOWN OH 44503	COMMONWEALTH OF KENTUCKY OFFICE OF HOUSING, BUILDING & CONST. 101 SEA HERO RD STE 200 FRANKFORT KY 40601-5405
ANDREW J. HALEY, ESQ. GREENWALD PAULY FOSTER & MILLER P.C. 1299 OCEAN AVE STE 400 SANTA MONICA CA 90401-1007	CAROL DOCIS BROKERAGE A/C 18028 W KENWOOD AVE DEVORE CA 92407	CHARLES SCHWAB FBO W.W. EURE JR. MD INC. IRA PO BOX 10065 SAN BERNARDINO CA 92423
NEAL LIVING TRUST 7322 STARBOARD ST CARLSBAD CA 92011	LILLIAN N. FRANKLIN 740 E AVERY ST SAN BERNARDINO CA 92404	BENTON-COLE PROPERTIES INC. 11761 ALMOND CT LOMA LINDA CA 92354
ANH T. NONG & NHON NGUYEN TTEE PEN 209 E SUNSET DR S REDLANDS CA 92373	NGYUEN & NONG PENSION PLAN 209 E SUNSET DR S REDLANDS CA 92373	MURALIGOPAL LIVING TRUST 731 BUCKINGHAM DR REDLANDS CA 92374
NEONATOLOGY MEDICAL GROUP INC. RETIREMENT PLAN 731 BUCKINGHAM DR REDLANDS CA 92374	TD AMERITRADE FBO JOHN KOHUT IRA 6946 OROZCO DR RIVERSIDE CA 92506	W.W. EURE JR. MD INC. DONALD MASON REGISTERED AGENT 8275 DEADWOOD CT REDLANDS CA 92373
BARBARA WHAN 5944 SPOON RD PALM SPRINGS CA 92264-6351	PATRICE A. MILKOVICH 3605 BONITA VERDE DR BONITA CA 91902	VELLORE G. MURALIGOPAL 731 BUCKINGHAM DR REDLANDS CA 92374
ADELE M. HANSEN 6609 SUMMERTRAIL PLC HIGHLAND CA 92346	MANLEY J. LUCKEY 8531 GLENDALE RD HESPERIA CA 92345	JOHN J. KOHUT 6946 OROZCO DR RIVERSIDE CA 92506
ROBERT & GLADYS MITCHELL 11761 ALMOND CT LOMA LINDA CA 92354	PEGGY HATFIELD NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	KOHUT FAMILY TRUST 6946 OROZCO DR RIVERSIDE CA 92506
BETTY MARKWARDT 1220 W 4TH ST ANACONDA MT 59711	PEREZ FAMILY SURVIVORS TRUST 13219 PIPELINE AVE CHINO CA 91710	CYNTHIA GILLILAN 39292 OAK GLEN RD YUCAIPA CA 92399
BARBARA Z. STAHR 667 GULL DR BODEGA BAY CA 94923	MARK & BARBARA CARPENTER 35571 SLEEPY HOLLOW RD YUCAIPA CA 92399	PAUL FAMILY TRUST PO BOX 7357 REDLANDS CA 92375

CHARLES SCHWAB FBO MELVYN B. ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663-2204	ROBERT M. SHAUGHNESSY ESQ. DUCKOR SPRADLING 3043 4TH AVE SAN DIEGO CA 92103	CHARLES SCHWAB FBO ROBERT HOWARD IRA 502 AVENIDA LA COSTA SAN CLEMENTE CA 92672
LNR (LOAN SERVICER) ATTN: JORGE RODRIGUEZ 1601 WASHINGTON AVE 7TH FLR MIAMI FL 33139	DIVISION OF REVENUE LEXINGTON-FAYETTE URBAN CNTY GOVT PO BOX 14058 LEXINGTON KY 40512	DAN BAKER C/O JONATHAN L. GEBALLE ESQ. 11 BROADWAY STE 615 NEW YORK NY 10004
CAROL P. LOWE 1837 ONDA DR CAMARILLO CA 93010	PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	J. JAY & THERESA WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234
CHARLES GREY 63 TURNBURY LN IRVINE CA 92620	PINKNER FAMILY TRUST 279 GREEN MOUNTAIN PALM DESERT CA 92211	GLENN GOODWIN TRUST PO BOX 735 SKYFOREST CA 92385
RICHARD NEAL 7322 STARBOARD ST CARLSBAD CA 92011	RON MITCHELL 12033 FOURTH ST YUCAIPA CA 92399	C & R ASPHALT PO BOX 8201 LEXINGTON KY 40533-8201
DONNA WOOLEY 12721 COLUMBIA AVE YUCAIPA CA 92399	SAMUEL D. GREGORY 4432 STRONG ST RIVERSIDE CA 92501	CATHY BURGESS INTERIORS 155 E MAIN ST STE 102 LEXINGTON KY 40507
WILLIAM F DAVIS RE: FLOYD N. ANDERSEN HIGHWAY 111 #9-472 LA QUINTA CA 92253	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	ROBERT H. ZIPRICK ESQ. ZIPRICK & CRAMER LLP 707 BROOKSIDE AVE REDLANDS CA 92373
BONNIE KILMER 5120 BRECKENRIDGE AVE BANNING CA 92220	SCHACHTEL FAMILY TRUST 6 STRAUSS TERRACE RANCHO MIRAGE CA 92270	DILL & SHOWLER 400 BROOKSIDE AVE REDLANDS CA 92373
PERRY DAMIANI 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	STEELE FAMILY TRUST 26858 CALLE REAL CAPISTRANO BEACH CA 92624	BILZIN SUMBERG BAENA PRICE AXELROD 1450 BRICKELL AVE STE 2300 MIAMI FL 33131-3456
BEN-TEL SERVICE B.W. BLANTON, JR. 4001 PALMETTO SPRINGS WAY LEXINGTON KY 40513-1603	CHARLES SCHWAB FBO IRENA SNIĘCINSKI IRA PO BOX 161680 BIG SKY MT 59716-1680	BEN PEREZ, PHILIP PEREZ AND MICHAEL PEREZ 13245 VICTORIA ST RANCHO CUCAMONGA CA 91739
SCOTT SHOWLER, ATTORNEY AT LAW 1839 COMMERCENTER W SAN BERNARDINO CA 92408	TABER FAMILY TRUST 1475 CRESTVIEW RD REDLANDS CA 92374	FEDERAL EXPRESS PO BOX 7221 PASADENA CA 91109-7321
GEOFFREY A. GARDINER 11535 ACACIA ST LOMA LINDA CA 92354	JENNIFER SMITH 38367 CHERRYWOOD DR MURRIETA CA 92562	FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0601
FRED & JOYCE DIMMITT 321 MYRTLEWOOD DR CALIMESA CA 92320	RHONDA DEAN 2172 CLARK AVE COTTAGE GROVE OR 97424	GOODWIN & ASSOCIATES 1175 IDAHO ST STE 201 REDLANDS CA 92374
CHARLES SCHWAB FBO JANET IHDE IRA 35-800 BOB HOPE DR STE 225 RANCHO MIRAGE CA 92270	TD AMERITRADE FBO BETTY MARKWARDT IRA 1220 W 4TH ST ANACONDA MT 59711	LINDA KEY MNJ KEY CORPORATION PO BOX 3655 SAN DIEGO CA 92163-3655
NORTH CAROLINA DEPT OF REVENUE PO BOX 25000 RALEIGH NC 27640-0645	ROBERT R. & ELAYNE ALLEN ROUTE 2 BOX 284 ELLINGTON MO 63638	PARACORP DBA PARASEC PO BOX 160568 SACRAMENTO CA 95816-0568
CHARLES SCHWAB FBO KIRK HOWARD ROTH IRA 1648 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO ALBERT IRA 232 ANITA CT REDLANDS CA 92373	TD AMERITRADE FBO STEVEN IRA 14424 GREENPOINT LN HUNTERSVILLE NC 28078
CHARLES SCHWAB FBO LEONARD F. NEUMANN IRA 30176 LIVE OAK CANYON RD REDLANDS CA 92373	CHARLES SCHWAB FBO JANET K. IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263	TD AMERITRADE FBO HORACE DILLOW IRA 1343 CRESTVIEW RD REDLANDS CA 92374
MARIA PEREZ 1364 AURORA LN SAN BERNARDINO CA 92408	SANDRA AND PERRY HAYES 111 E SUNSET DR S REDLANDS CA 92373	PREMIUM ASSIGNMENT CORPORATION PO BOX 3100 TALLAHASSEE FL 32315-3100
CHARLES SCHWAB FBO ANGELA ELLINGSON IRA 1155 DYSART DR BANNING CA 92220	TD AMERITRADE FBO JOSEPH DOTAN IRA 1618 WOODLANDS RD BEAUMONT CA 92223	CHARLES SCHWAB FBO JANET IHDE IRA PO BOX 2131 PALM SPRINGS CA 92263
CHARLES SCHWAB FBO HAROLD RACINE IRA 1408 S CENTER ST REDLANDS CA 92373	TD AMERITRADE FBO EDDIE DOTAN ROLLOVER IRA 20 FAIRLEE TERRACE WABAN MA 02468	THE MATTACOLA LAW FIRM 217 N WASHINGTON ST PO BOX 725 ROME NY 13442-0725
THE BORK FAMILY TRUST 24968 LAWTON AVE LOMA LINDA CA 92357	STAHR LIVING TRUST 667 GULL DR BODEGA BAY CA 94923	THE GOODWIN INSURANCE AGENCY PO BOX 1897 REDLANDS CA 92373
CHARLES SCHWAB FBO DONALD I. PETERSON IRA ROLLOVER 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHARLES SCHWAB FBO MELVYN ROSS ROTH IRA 5401 LIDO SANDS DR NEWPORT BEACH CA 92663	CHARLES SCHWAB FBO KIRK HOWARD IRA 1648 WOODLANDS RD BEAUMONT CA 92223
WRIGHT FAMILY LIVING TRUST 111 SIERRA VISTA DR REDLANDS CA 92373	STEWART R. WRIGHT 111 SIERRA VISTA DR REDLANDS CA 92373	WATERSTONE ASSET MANAGEMENT 8720 RED OAK BLVD STE 300 CHARLOTTE NC 28217

MOUND INVESTMENTS ATTN: RHONDA WELDAY 34124 FREEDOM RD FARMINGTON MI 48335	TD AMERITRADE FBO CHARLES GREY IRA 63 TURNBURY LN IRVINE CA 92620	TD AMERITRADE FBO EHUD DOTAN IRA 20 FAIRLEE TERRACE WABAN WA 02468
UNITED STATES TREASURY 290 N D ST SAN BERNARDINO CA 92401-9964	ZIILCH FAMILY TRUST 667 GULL DR BODEGA BAY CA 94923	JUDY BACA 1001 W BALBOA BLVD NEWPORT BEACH CA 92661
CHARLES SCHWAB FBO KARL PHILLIPS ROTH IRA 27878 VIA SARASATE MISSION VIEJO CA 92692	TD AMERITRADE FBO STEPHEN WEISS IRA ROLLOVER 109 MIDLAND RD. CHARLESTOWN RI 02813	ALFONSO L. POIRE, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
HIGGS BENJAMIN 101 W FRIENDLY AVE STE 500 GREENSBORO NC 27401	TD AMERITRADE FBO JILL MEADER IRA 27250 NICOLAS RD APT A231 TEMECULA CA 92591	ROBERT & ENID MCCOLLOCH 5520 APPLE ORCHARD LN RIVERSIDE CA 92506
JACOBSON TRUST 384 MESA VERDE PARK BEAUMONT CA 92223	WILLIAM & MARION CONLEY 376 FRANKLIN AVE REDLANDS CA 92373	AMERICAN WEST PROPERTIES INC. PO BOX 1299 LAKE FOREST CA 92609
CHRISTI C. HIGDON 11331 SUNDANCE LN BOCA RATON FL 33428	ZIILCH BYPASS TRUST 667 GULL DR BODEGA BAY CA 94923	BRUNICK, MCELHANEY & BECKETT PO BOX 6425 SAN BERNARDINO CA 92412
CHARLES SCHWAB FBO RICHARD PAUL BLANDFORD ROTH IRA 7838 VALMONT ST HIGHLAND CA 92346	LOUIS G. FOURNIER III THE SUTTON COMPANIES 525 PLUM ST STE 100 SYRACUSE NY 13204	JAMES R. FORBES, ESQ. GAW, VAN MALE, APC 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533
CLEM M. MCCOLLOCH TRUST 5520 APPLE ORCHARD LN RIVERSIDE CA 92506	CLMG CORP. PO BOX 55278 BOSTON MA 02205-5278	CHARLES & MILDRED GREY 63 TURNBURY LN IRVINE CA 92620-0244
CHRISTINE COFFMAN 11331 SUNDANCE LN BOCA RATON FL 33428	DAVID ZIILCH TRUST 941 KENSINGTON DR REDLANDS CA 92374	CYNTHIA HEALY 2560 GORDEN RD. STE 201-A MONTEREY CA 93942
CINQUE FAMILY TRUST 36261 CHAPARRAL CT YUCAIPA CA 92399	THOMAS PHILLIPS 1582 HUCKLEBERRY LN SAN LUIS OBISPO CA 93401	ONEWEST BANK 390 WEST VALLEY PKWY ESCONDIDO CA 92025-2635
JAMES R. WATSON MD INC. PROFIT SHARING PLAN 259 TERRACINA BLVD REDLANDS CA 92373	ROLLIE A. PETERSON ESQ. PETERSON & KELL 2377 GOLD MEADOW WAY STE 280 GOLD RIVER CA 95670	STATE OF MICHIGAN C/O MICHIGAN DEPT. OF TREASURY DEPT. 77003 DETROIT MI 48277-0003
DON KENT RIVERSIDE COUNTY TREASURER PO BOX 12010 RIVERSIDE CA 92502-2210	TD AMERITRADE FBO DALLAS STAHR IRA 667 GULL DR BODEGA BAY CA 94923	MOUNT INVESTMENT LIMITED PARTNERSHIP C/O HERITIER NANCE & SMOTHERS, P.C. 2150 BUTTERFIELD STE 250 TROY MI 48084
DAVID CONSTON 417 CHINO CANYON PALM SPRINGS CA 92262	THOMAS N. JACOBSON, ESQ. 3750 SANTA FE AVE STE 105 RIVERSIDE CA 92507	WESSELING & BRACKERMANN 6439 28TH AVE HUDSONVILLE MI 49426
DUSTY BRICKER 7002 KENNEDY BOULEVARD E APT 22F WEST NEW YORK NJ 07093-4921	DOROTHY ZIILCH 667 GULL DR BODEGA BAY CA 94923	ACE RESTORATION & WATERPROOFING INC. 620 E WALNUT AVE FULLERTON CA 92831
DIANA M. WEED 1339 WALLACH PLC NW WASHINGTON DC 20009	THE PETERSON REVOCABLE LIVING TRUST 11075 BENTON ST APT 224 LOMA LINDA CA 92354	CHAMPION ROOF COMPANY 2233 MARTIN ST STE 202 IRVINE CA 92612
DOTAN FAMILY TRUST 1618 WOODLANDS BEAUMONT CA 92228	JUDY RACINE 1408 S CENTER ST REDLANDS CA 92373	CLUB RESOURCE GROUP 25520 SCHULTE CT TRACY CA 95377
ELENA NIZZIA 1155 DYSART DR BANNING CA 92220	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624	ELIZABETH BRANSON PO BOX 911 LOMA LINDA CA 92354
EARL R. SCHAMEHORN JR. 1721 VALLEY FALLS AVE REDLANDS CA 92374	TIMOTHY C. WEED 133 E PALM LN REDLANDS CA 92373	WILLIAM R. & JANICE L. STEELE 26858 CALLE REAL CAPISTRANO BEACH CA 92624
EDDIE & JAMIE DOTAN 20 FAIRLEE TERRACE WABAN MA 02468	NORMAN & LOIS SMITH 36135 GOLDEN GATE DR YUCAIPA CA 92399	MICHIGAN DEPT OF TREASURY PO BOX 30774 LANSING MI 48909-8274
GORDON & MYRA PETERSON 118 EDGE MONT DR REDLANDS CA 92373	BRIAN & SHARI BRANSON 2161 SUNSET CT COLTON CA 92324-9541	LOCKE & LORD 111 S WACKER DRIVE CHICAGO IL 60606
PHILLIP WANG DUANE MORRIS LLP ONE MARKET PLAZA SPEAR TOWER STE 2200 SAN FRANCISCO CA 94105-1127	CHARLES SCHWAB FBO JANET IHDE 74-785 HWY 111 WALL ST W BLDG #102 INDIAN WELLS CA 92210	MIDLAND LOAN SERVICES PNC BANK LOCKBOX LOCKBOX NUMBER 771223 1223 SOLUTIONS CENTER CHICAGO IL 60677-1002
FRED & ELAINE HOLLAUS 1096 DEER CLOVER WAY CASTLE PINES CO 80108-8271	DAVID HOLDEN 555 W REDLANDS BLVD REDLANDS CA 92373	MICHAEL T. O'CALLAGHAN ESQ. 80 S LAKE AVE STE 860 PASADENA CA 91101-5913
JAMES POWELL PO BOX 294 JOSHUA TREE CA 92252-0294	CHRIS CONDON 1334 SUSAN AVE REDLANDS CA 92374	SPILMAN THOMAS & BATTLE, PLLC 110 OAKWOOD DRIVE STE 500 WINSTON-SALEM NC 27103
JEAN SEYDA 168 LAKESHORE DR RANCHO MIRAGE CA 92270	MARK EDWARDS PO BOX 9058 REDLANDS CA 92346	CORNERSTONE LANE SURVEYING COMPANY 958 TEMESCAL CIRCLE CORONA CA 92879
HENRY W. SHELTON 805 NOTTINGHAM DR REDLANDS CA 92373	SIMPLEXGRINNELL DEPT CH 10320 PALATINE IL 60055-0320	WATERTIGHT PLUMBING, INC. 16462 GOTHARD ST STE 202 HUNTINGTON BEACH CA 92647

JESSIE COLEEN BIRCH REVOCABLE TRUST 1948 CAVE ST REDLANDS CA 92374	FRANK QUINLAN 895 DOVE ST 5TH FLR NEWPORT BEACH CA 92660	ELROD FENCE COMPANY 6459 MISSION BLVD RIVERSIDE CA 92509
JILL A. MEADER REVOCABLE TRUST 27250 NICOLAS RD APT A231 TEMECULA CA 92591	JOY ATIGA 12925 HILARY WAY REDLANDS CA 92373	EMC INSURANCE COMPANIES PO BOX 219225 KANSAS CITY MO 64121-9225
HU TONGS INC. 16127 KASOTA RD STE 105 APPLE VALLEY CA 92307	B.B.D. CLEANING SERVICE & SOLUTIONS PO BOX 817 LAWRENCEBURG KY 40342	INNOVATIVE ELECTRIC & CONSULTING INC. 18355 HIBISCUS AVE RIVERSIDE CA 92508
JRT REVOCABLE TRUST JON TAYLOR TRUSTEE PO BOX 681 CALIMESA CA 92320	KEYSTONE MORTGAGE CORPORATION ATTN: LOAN SERVICING DEPT. 360 N SEPULVEDA BLVD STE EL SEGUNDO CA 90245	SPILLMAN THOMAOS & BATTLE 300 KANAWHA BLVD E PO BOX 273 CHARLESTON WV 25321-00273
KASOTA GROUP 279 GREEN MOUNTAIN PALM DESERT CA 92211	JOHN COOMBE 5 FIRST AMERICAN WAY 4TH FLR SANTA ANA CA 92707	KARL SCHAMEHORN 1005 HAMLIN PLC REDLANDS CA 92373
JAMES P. GERRARD 1562 LISA LN REDLANDS CA 92374	MIRAGE DEVELOPERS, INC. 121 S PALM CANYON DR #208 PALM SPRINGS CA 92262	DUSTY BRICKER 7002 KENNEDY BLVD E APT 22F WEST NEW YORK NY 07093-4921
KATHLEEN R. WRIGHT 3605 BONITA VERDE DR BONITA CA 91902	DAVID BALDRIDGE 1717 CHAPARRALL #2 REDLANDS CA 92373	REP - REAL ESTATE PARTNERS 2569 MCCABE WAY 2ND FLOOR IRVINE CA 92614
KATIE HERNANDEZ PO BOX 8874 REDLANDS CA 92375	SUZANE L. BRICKER 1444 W 11TH ST UPLAND CA 91786	RIVERSIDE PUBLIC UTILITIES 3900 MAIN ST RIVERSIDE CA 92522-0144
ROBERT CASADY 14047 PAMLICO RD APPLE VALLEY CA 92307	KLAUS K.A. KUEHN 3404 BEVERLY DR SAN BERNARDINO CA 92405	ISAAC COMMERCIAL PROPERTIES 771 CORPORATE DRIVE STE 30 LEXINGTON KY 40555-5066
JON J. WHAN 30660 SUSAN DR CATHEDRAL CITY CA 92234	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30113 LANSING MI 48909	AJ HORNE ELECTRIC COMPANY 1200 S BROADWAY STE 105 LEXINGTON KY 40504
JOE PINKNER 279 GREEN MOUNTAIN PALM DESERT CA 92211	LESLIE G. LAYBOURNE 11050 BRYANT ST SPACE 276 YUCAIPA CA 92399	ADT SECURITY SERVICES INC. PO BOX 371967 PITTSBURGH PA 15250-7967
LEONARD F. NEUMANN 30176 LIVE OAK CANYON RD REDLANDS CA 92373	HIGDON REVOCABLE TRUST 29107 GUAVA LN BIG PINE KEY FL 33043	AETNA BUILDING MAINTENANCE PO BOX 636290 CINCINNATI OH 45263-6290
FATCO NAT'L COMMERCIAL SRVCS ATTN: A/R DEPT. 5 FIRST AMERICAN WAY SANTA ANA CA 92707	CHARLES P. COPELAND COPELAND GROUP 25884 BUSINESS CENTER DR STE B REDLANDS CA 92374-4516	ALLIED WASTE SERVICES #922 SACRAMENTO PO BOX 78030 PHOENIX AZ 85062-8030
VELLORE G. MURALIGOPAL MURALIGOPAL LIVING TRUST C/O ALFONSO L. POIRÉ GAW VAN MALE 1261 TRAVIS BLVD STE 350 FAIRFIELD CA 94533-4825	LYNCH BYPASS TRUST LYNCH LIFETIME TRUST C/O DAVID R. MOORE MOORE & SKILJAN 7700 EL CAMINO REAL STE 207 CARLSBAD CA 92009	GEORGE L. FLETCHER/JANET G. FLETCHER C/O CHRISTOPHER A. SHUMATE ALBREKTSON LAW OFFICES 1801 ORANGE TREE LN STE 230 REDLANDS CA 92374-4587
PAMELA WACHTER MCAFEE NELSON MULLINS RILEY & SCARBOROUGH GLENLAKE ONE STE 200 4140 PARKLAKE AVE RALEIGH NC 27612	MICHAEL S. LEIB MADDIN HAUSER WARTELL ROTH & HELLER THIRD FLR ESSEX CENTRE 28400 NORTHWESTERN HIGHWAY SOUTHFIELD MI 48034-8004	HAROLD RAUNE RICHARD D. MCCUNE JR. MCCUNE WRIGHT LLP 2068 ORANGE TREE LN STE 216 REDLANDS CA 92374
GREGORY GLENN GLENN CONSERVATORSHIP CYNTHIA HEALY PO BOX 4037 MONTEREY CA 93942	A J HORNE ELECTRIC COMPANY C/O GOLDBERG & BLOOM, INC. ATTN: ROBIN BLOOM 4750 N HIATUS RD. FORT LAUDERDALE FL 33351	DAVID RAPP, PRESIDENT DESERT COMMERCIAL PROPERTY MANAGEMENT PO BOX 2367 RANCHO MIRAGE CA 92270
GEORGE L. FLETCHER/JANET G. FLETCHER TRUSTEES OF THE FLETCHER TRUST DATED FEBRUARY 26 2010 1910 COUNTRY CLUB LN REDLANDS CA 92373	DANA LEIGH OZOLS ESQ. THE WOLF FIRM A LAW CORPORATION ATTYS TO FINANCIAL SERVICES INDUSTRY 2955 MAIN ST 2ND FLR IRVINE CA 92614	WILLIAM & DOLORES MCDONALD C/O DEBRA B. GERVAIS LAW OFFICE OF DEBRA B. GERVAIS 302 W S AVE REDLANDS CA 92373
DR JOHN KOHUT / JOANN KOHUT / KOHUT FAMILY TRUST / JOHN J. KOHUT / FBO JOHN KOHUT IRA C/O LISA TORRES ESQ. GATES O'DOHERTY GONTER & GUY 15373 INNOVATION DR STE 170 SAN DIEGO CA 92128	DAVIS H. ELLIOT CONSTRUCTION CO., INC. PO BOX 37251 BALTIMORE MD 21297-3251	OHIO TREASURER OF STATE PO BOX 181140 COLUMBUS OH 43218-1140
WAYLAND W. EURE JR. MD / FBO W.W. EURE JR. MD INC. IRA C/O DAVID G. MOORE ESQ. REID & HELLYER APC 3880 LEMON ST FIFTH FLR PO BOX 1300 RIVERSIDE CA 92502-1300		