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8 **UNITED STATES DISTRICT COURT**
9 **SOUTHERN DISTRICT OF CALIFORNIA**
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11 SECURITIES AND EXCHANGE
COMMISSION,

12 Plaintiff,

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

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

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

Date: March 8, 2013
Time: 1:30 p.m.
Ctrm: 9
Judge: Hon. Gonzalo P. Curiel

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

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for First
2 Financial Planning Corporation d/b/a Western Financial Planning Corporation ("Western"), and its
3 subsidiaries, including the general partnerships set up by Western (collectively, the "Receivership
4 Entities"), hereby submits this first interim application for payment of professional fees and
5 reimbursement of costs for the time period September 6, 2012, through September 30, 2012
6 ("Application Period").

7 The Receiver has incurred and seeks interim approval and payment of \$28,705.50 in fees
8 and \$870.86 in costs for this Application Period. Detailed descriptions of the services rendered
9 are contained in Exhibit A attached hereto. Exhibit B is a chart reflecting the hours and fees billed
10 to each category of services on a monthly basis during the Application Period. Exhibit C is a
11 summary of the out-of-pocket costs. During the Application Period, the Receiver and his staff
12 have spent 129.3 hours at an overall blended billing rate of \$222 per hour. The Receiver has
13 discounted all fees by ten percent (10%) from regular hourly billing rates.

14 **I. PROCEDURAL BACKGROUND**

15 On September 4, 2012, the Securities and Exchange Commission ("Commission") filed its
16 Complaint against Louis V. Schooler and Western (collectively, "Defendants"). The Commission
17 also filed an Ex Parte Application for Temporary Restraining Order and Orders: (1) Freezing
18 Assets; (2) Appointing a Temporary Receiver Over Western and the Entities It Controls;
19 (3) Prohibiting the Destruction of Documents, (4) Granting Expedited Discovery, and
20 (5) Requiring Accountings; and an Order to Show Cause re Preliminary Injunction and
21 Appointment of a Permanent Receiver ("TRO"). The TRO was entered by the Court on
22 September 6, 2012. The TRO appointed Thomas C. Hebrank temporary receiver for Western, and
23 its subsidiaries and affiliates, including the entities listed on Schedule 1 to the TRO, and set a
24 hearing on an Order to Show Cause re: Preliminary Junction and Appointment of a Permanent
25 Receiver ("OSC") for September 17, 2012, at 11:30 a.m.

1 On September 11, 2012, Mr. Schooler moved on an emergency basis to vacate or modify
2 the TRO ("Emergency Motion"). The Commission opposed the Emergency Motion, which was
3 denied on September 13, 2012.

4 The parties filed extensive briefing in advance of the September 17, 2012, OSC hearing,
5 and the Court heard considerable argument at the hearing. On October 5, 2012, the Court issued
6 an order granting the Commission's request for a preliminary injunction based on a preliminary
7 finding that Defendants had sold unregistered securities. The Court determined that the
8 receivership over the GPs should continue, but instructed the Receiver and the parties to meet and
9 confer and the Receiver to file a proposal regarding transitioning to a monitor role with regard to
10 Western and Mr. Schooler's assets.

11 After multiple conferences with the parties, the Receiver filed his Second Report and
12 Proposal Regarding the Assets of Western and Louis Schooler ("Proposal") on October 17, 2012.
13 In the Proposal, the Receiver recommended that Western remain in the receivership. The
14 Commission filed a brief in support of the Proposal, and Mr. Schooler filed an opposition. On
15 November 30, 2012, the Court entered its Order Re Receiver's Second Report and Proposal,
16 ordering that (a) Western remain in the receivership, (b) the Receiver proceed with his asset
17 evaluation and forensic accounting as outlined in the Proposal, (c) the asset freeze over
18 Mr. Schooler's assets be lifted, and (d) the Commission submit a proposed form of Preliminary
19 Injunction Order within seven days.

20 The Commission lodged its proposed form of Preliminary Injunction Order on
21 December 7, 2012. Mr. Schooler lodged objections to the proposed Preliminary Injunction Order
22 on December 24, 2012. The Receiver and the Commission filed their respective responses to
23 Mr. Schooler's objections on January 7, 2013.

24 **II. FEE APPLICATION**

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

- 26 A. General Receivership
- 27 B. Asset Investigation & Recovery

- C. Reporting
- D. Operations & Asset Sales
- E. Claims & Distributions
- F. Legal Matters & Pending Litigation

A. General Receivership

During the Application Period, the Receiver (a) participated in initial meetings and conferences with the SEC and legal counsel, (b) handled general administrative matters including reviewing mail, emails and other correspondence directed to the Receivership Entities, (c) provided notice of the receivership to all investors and general partners, and related correspondence, (d) administered the bank accounts of the Receivership Entities, and (e) maintained and updated the Receiver's website with case information and documents.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	28.1	\$5,370.75
TOTAL			28.1	\$5,370.75
Avg. Hourly Rate		\$247.50		

B. Asset Investigation & Recovery

Services in this category include time spent during the Application Period on (a) initial takeover and meetings with Defendants and the employees of the Receivership Entities to understand their operations and assets, (b) review of entity financial statements and accountings, (c) analysis of assets and liabilities, including entity receivables and payables, investments, and related party transactions; and (d) securing receivership estate assets, including recovery of funds.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	21.7	\$5,370.75
G. Rodriguez	Director	\$180.00	26.6	\$4,788.00
K. McClain	IT	\$90.00	2.8	\$252.00
TOTAL			51.1	\$10,410.75
Avg. Hourly Rate		\$203.73		

C. Reporting

This category contains time spent by the Receiver, with the assistance of counsel, preparing his Initial Report, which was filed on September 14, 2012, and attending the court hearing on September 17, 2012.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	10.6	\$2,623.50
G. Rodriguez	Director	\$180.00	1.1	\$198.00
TOTAL			11.7	\$2,821.50
Avg. Hourly Rate		\$241.15		

D. Operations & Asset Sales

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

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	23.3	\$5,766.75
G. Rodriguez	Director	\$180.00	14.6	\$2,628.00
TOTAL			37.9	\$8,394.75
Avg. Hourly Rate		\$221.50		

E. Claims & Distributions

None.

F. Legal Matters & Pending Litigation

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

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	.5	\$123.75
TOTAL			.5	\$123.75
Avg. Hourly Rate		\$247.50		

1 **G. Costs**

2 The Receiver requests that the Court approve \$870.86 in costs. A detailed listing of each
3 expense is summarized in Exhibit C. The Receiver charges \$.15 per page for copies and all other
4 items are billed at actual cost. Any travel reflects coach airfare and reasonable accommodations
5 billed at cost.

6 **III. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED**

7 **A. Efficient Staffing – Customary Rates**

8 The Receiver believes his request is fair and reasonable and that the fees and costs incurred
9 were necessary to the administration of the receivership estate. The Receiver's request for
10 compensation is based on his customary billing rates charged in similar matters, discounted by ten
11 percent (10%). The blended hourly rate for all services provided by the Receiver during the
12 Application Period is \$222. The Receiver's billing rates are comparable or less than those charged
13 in the community on similarly complex matters.

14 **B. Costs**

15 The Receiver also requests Court approval of \$870.86 in costs. A summary of costs is
16 included as Exhibit C. The Receiver charges \$.15 per page for copies and all other items are billed
17 at actual cost.

18 **IV. SOURCE OF PAYMENT**

19 Pursuant to the TRO, and now the proposed Preliminary Injunction Order, the Receiver has
20 been appointed receiver for Western, the GPs, and all of their assets. The Receiver's work in
21 investigating, preserving and protecting assets benefits Western and the GPs. It is logical and fair
22 that Western and the GPs share responsibility for the costs of the receivership. Indeed, the
23 proposed Preliminary Injunction Order provides that Western and its subsidiaries and affiliates,
24 including the GPs, "shall pay the costs, fees and expenses of the permanent receiver incurred in
25 connection with the performance of his duties described in this Order, including the costs and
26 expenses of those persons who may be engaged or employed by him in carrying out his duties and
27 obligations."

1 As discussed in the Receiver's Second Report and Proposal (Docket No. 49), Western does
2 not have sufficient cash or income to pay its expenses. It is dependent on cash infusions from
3 Mr. Schooler to fund its operations. Western does, however, hold other assets, including
4 approximately \$10 million in equity investments in the GPs. Collectively, the GPs hold
5 approximately \$6.5 million in cash. The Receiver proposes that to the extent Western's cash or
6 other liquid assets and recoveries are not sufficient, Western's equity interests in the GPs be
7 reduced to cash as necessary to cover administrative expenses of the receivership. Although not
8 all GPs currently have cash in their accounts, the Receiver will ensure that the reduction in
9 Western's equity interests is spread across the GPs as evenly as possible so that all GPs are treated
10 as fairly as possible. Western's equity interests will be reduced to cash only as necessary to cover
11 Court-approved fees and expenses. The specific reduction in Western's equity in each GP will be
12 stated in the Receiver's reports to the Court, which will be filed on a quarterly basis.

13 **V. CONCLUSION**

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

16 WHEREFORE, the Receiver requests an order:

17 1. Approving \$28,705.50 in fees and \$870.86 in costs incurred by the Receiver during
18 the Application Period, and authorizing payment on an interim basis of \$29,576.36 from available
19 receivership estate assets; and

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

21 Dated: January 14, 2013

22 By: 
23 THOMAS C. HEBRANK,
24 Permanent Receiver
25
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1 Dated: January 14, 2013

ALLEN MATKINS LECK GAMBLE
MALLORY & NATSIS LLP

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3 By: /s/ Ted Fates
TED FATES
4 General Counsel for Receiver
Thomas C. Hebrank
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EXHIBIT INDEX

Exhibit A	Detailed Time Reports	1-4
Exhibit B	Summary – Fees & Hours	5
Exhibit C	Summary – Costs	6

EXHIBIT A

EXHIBIT A

**SEC - Western Financial
September 2012**

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
9/4/2012	Project planning - Arrange for computer imaging. Update with M. White on case filing. Discuss takeover with Atty Fates. Prepare for takeover. (1.5) Met with SEC representatives. Obtained and reviewed complaint and court documents filed (2.0)	3.5	Hebrank, T.	\$ 247.50	\$ 866.25	3.5					
9/5/2012	Review court documents, prepare for takeover.	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	1.0					
9/6/2012	Prepare for takeover and assemble takeover team. Wait at location for Order to be entered (2.0) Enter premises, met with Defendant and company personnel. Oversee takeover (2.5) Prepare summary memo (.5)	5.0	Hebrank, T.	\$ 247.50	\$ 1,237.50		5.0				
9/6/2012	Assist with forensic imaging at takeover.	2.8	McClain, K.	\$ 90.00	\$ 252.00		2.8				
9/6/2012	Reviewed draft Order (.3) Conferred with T. Hebrank re timing of takeover (.1) Met with T. Hebrank onsite and began preparations for takeover. Participated in same, meeting with onsite personnel, beginning inventory, coordination for changing locks and reprogramming security codes. (3.6)	4.0	Rodriguez, G.	\$ 180.00	\$ 720.00		4.0				
9/7/2012	Met with Defendant and counsel. Discuss case and company operations. Oversee forensic imaging, other takeover functions. Conf Calls with SEC. Met with Atty Fates. Discuss financials and investor database. Contact banks. Go to Security Business Bank to changeover bank accounts (6.5)	6.5	Hebrank, T.	\$ 247.50	\$ 1,608.75		6.5				
9/7/2012	Continued takeover and collection of materials. Continued inventory, including taking photographs (2) Interviewed employees and independent contractors onsite (1.5) reprogrammed all security codes (1.4) Conferred with Teris re computer sweep (.5)	4.6	Rodriguez, G.	\$ 180.00	\$ 828.00		4.6				
9/9/2012	Review documents obtained. Obtain Access database. (.7) Update website with case information (.5)	1.2	Hebrank, T.	\$ 247.50	\$ 297.00		1.2				
9/10/2012	Review check register for O/S checks. Discuss with T. Harris. Clear checks with bank (1.5) Met with S. Brookman on N/R from investors, ACH collections process. Discuss with Atty Fates and SEC (1.4) Review and compare list of bank account (.5) Review investor Access database information (1.0). T/C's with Attys Fates and Hougen (.7) Draft employee email and investor notification letters (.9) Website updates (.5) Investor calls (.7) T/Cs with Atty Fates on legal issues (.5) C/C with SEC on open issues (.4)	8.1	Hebrank, T.	\$ 247.50	\$ 2,004.75	2.5	3.6		1.5		0.5
9/10/2012	Continued employee interviews (1.7) Conferred with Bank of Nevada, Schwab and First Republic contacts re asset freeze (1) Conferred with T. Harris re company inventory and computer user names and passwords. Received list of same and reviewed (.3) Conferred with B. Schuler re list of general partnerships. Received and reviewed same (.2) Updated inventory spreadsheet (1.2) Conferred with T. Hebrank re status updates, provided memos re same and secured the premises (.8)	5.2	Rodriguez, G.	\$ 180.00	\$ 936.00		5.2				
9/11/2012	Review check register for O/S checks. Discuss with T. Harris. Clear checks with bank (1.6) Authorize GP ACH debit with SBB (.4) Update with G. Rodriguez on operations and database (.6) Discuss GP notification, obtain and review mailing list, arrange logistics, Discuss with Atty Fates and SEC (1.3) Review SEC and Defendant motions. Discuss with Atty Fates and SEC. Discuss and review response. Obtain and provide related documentation (2.4) Send employee notification email (.6) Website updates (.3) Review and discuss Court order (.4) Follow up on and review schedules to be prepared by Defendants (.4) Assist with misc operational issues (.7)	8.7	Hebrank, T.	\$ 247.50	\$ 2,153.25	6.0			2.7		

9/11/2012	Reprogrammed security codes granting access (1.2) Conferred with employees re operations (1.2) Reviewed sales reports submitted by S. Brookman. Reviewed OPPADS database and prepared report showing 2012 sales (1.2) Conferred with T. Hebrank re various status updates (3)	3.9	Rodriguez, G.	\$ 180.00	\$ 702.00		3.9				
9/12/2012	Review and clear checks posting with SBB (.8). Review and finalize Declaration. Discuss with Atty Fates and execute (1.0) Request, discuss and review WFP financial (.8) Discuss GP accounting, request and review QB documents. Download and convert files, Review same. Discuss with Atty Fates (2.1) Review and analyze GP sales reports and activity (.9) Contact banks re: balances and signatories. Discuss issues with SEC (1.7) Review Court filings (.4) Misc correspondence and operational issues (.6)	8.3	Hebrank, T.	\$ 247.50	\$ 2,054.25	3.1	3.8		1.4		
9/12/2012	Coordinated Teris sweep of L. Cohen's computer (1) Received and reviewed various company documents, including listing of offsite company storage (1.2) Reviewed sample tax return and reviewed sample of the partnership agreements (1) Conferred with T. Hebrank re receivership matters and status of the ongoing litigation, including coordinating declaration (1)	4.2	Rodriguez, G.	\$ 180.00	\$ 756.00		4.2				
9/13/2012	Review and clear checks (.5) Met with employees to review and document systems and processes. Prepare flowcharts. Discuss with Atty Fates. (3.5) Review drafts of Receivers Report. Discuss with Atty Fates and SEC (1.5) Prepare documents and report exhibits (.6)	6.1	Hebrank, T.	\$ 247.50	\$ 1,509.75			2.1	4.0		
9/13/2012	Conferred with T. Hebrank re creation of flowchart detailing company organization. Conferred with Tami re same and reviewed various details and examples of same. Produced and submitted flowcharts detailing investment structure for all active investments for inclusion in Receiver's report (2.4) Drafted portion of Receiver's report outlining status of the databases (.9)	3.3	Rodriguez, G.	\$ 180.00	\$ 594.00		2.4	0.9			
9/14/2012	Clear checks (.5) Follow up on payroll (.4) Misc correspondence (.4) Prepare for potential permanent receivership (1.0) Prepare exhibits for Receiver Report. Make changes, review and sign final report. Discussions with Atty Fates and SEC re: same (4.0)	6.3	Hebrank, T.	\$ 247.50	\$ 1,559.25	0.4	1.0	4.0	0.9		
9/14/2012	Conferred with T. Hebrank re payroll matters. Conferred with T. Harris re coordination of same and assisting in releasing funds from accounts to meet payroll obligations (1.7) Briefly reviewed Receiver's report section (2) Conferred with B. Frioli re sales operations, inventory and contract (.7)	2.6	Rodriguez, G.	\$ 180.00	\$ 468.00			0.2	2.4		
9/17/2012	Prepare for and attend Court hearing. Met with Atty Fates and SEC (4.5) Clear checks (.5) Contact banks re: TRO extension (1.0) Misc investor and other correspondence. Operational issues (.8)	6.8	Hebrank, T.	\$ 247.50	\$ 1,683.00	1.8		4.5	0.5		
9/17/2012	Conferred with T. Hebrank re various property updates (.2)	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2		
9/18/2012	Clear checks (.4) T/Cs with general partners (.5) Discuss case with T. Fates, information needed with G. Rodriguez (.5)	1.4	Hebrank, T.	\$ 247.50	\$ 346.50	1.0			0.4		
9/18/2012	Conferred with T. Harris re operations and employee interviews (.8) Corresponded with B. Schuler and A. Jacobson re employee interviews (.3) Conferred with T. Hebrank (various) re status update on operations (.2) Conferred with database manager re list of all partnerships and partners (.3)	1.6	Rodriguez, G.	\$ 180.00	\$ 288.00		1.1		0.5		
9/19/2012	Clear checks (.3) Site visit; review and sign checks (1.1) Review Court order, arrange for conf call. Discuss with Atty Fates (.8) T/Cs with general partners (.6) Discuss information needed with G. Rodriguez and case status with T. Fates (.7)	3.5	Hebrank, T.	\$ 247.50	\$ 866.25	2.1			1.4		
9/19/2012	Corresponded with B. Schuler and A. Jacobson re coordinating for employee interviews (.3) Continued review of company documents (.4) Reviewed various correspondence from T. Hebrank re operational matters. (.2)	0.9	Rodriguez, G.	\$ 180.00	\$ 162.00				0.9		

9/20/2012	Clear checks (.3) Conf Call with SEC (.7) T/Cs with Atty Fates (.3) Review affiliated entities. Discuss operational issues with G. Rodriguez (.6)	1.9	Hebrank, T.	\$ 247.50	\$ 470.25	1.0			0.9	
9/20/2012	Conducted employee interview with B. Schuler and A. Jacobson. (1.2) Conferred with same re various operational matters and requests for updated information. Requested additional detail on Linmar and WFP Securities entity documents. (.7) Reviewed correspondence from T. Hebrank and Atty Fates re status interpretation of affiliates and conferred with T. Hebrank re same (.2)	2.1	Rodriguez, G.	\$ 180.00	\$ 378.00				2.1	
9/21/2012	Clear checks (.2) Discuss LinMar entity status (.4) Misc correspondence (.4)	1.0	Hebrank, T.	\$ 247.50	\$ 247.50	0.8			0.2	
9/21/2012	Continued review of organizational documents including further review of partnership agreements and tax returns (1.2). Further reviewed files in OPADS and ACCPAC (1.2) Conferred with T. Hebrank re status updates (.1)	2.5	Rodriguez, G.	\$ 180.00	\$ 450.00				2.5	
9/24/2012	Clear checks, ACH batch (.5) Multiple T/Cs with Atty Fates re: status of case, settlement status (.7) T/C with Terris on imaging (.4)	1.6	Hebrank, T.	\$ 247.50	\$ 396.00	1.1			0.5	
9/25/2012	Clear checks, ACH, overdrafts (.7) Correspondence with employees re: operational issues (.6) T/C with investor (.3) Updates on Court order extension (.2) Review documents and updates from G. Rodriguez (.5)	2.3	Hebrank, T.	\$ 247.50	\$ 569.25	0.5			1.8	
9/25/2012	Conferred with A. Jacobson and B. Schuler to review payroll calculations (.5) Conferred with B. Schuler re list of general partnerships. Reviewed same with B. Schuler and forwarded to T. Hebrank and conferred re same (.6)	1.1	Rodriguez, G.	\$ 180.00	\$ 198.00				1.1	
9/26/2012	Site visit to sign checks. Review and discuss cash flow. Review GP documents relating to trust deeds. Review cash flow projections with T. Harris. Discuss with Atty Fates and SEC (2.6) Discuss operational issue and planning with G. Rodriguez (.6) Clear checks (.4) Review payroll (.3) Review case filings and case status, discuss with Atty Fates (.5) Misc correspondence (.4)	4.8	Hebrank, T.	\$ 247.50	\$ 1,188.00	0.9			3.9	
9/26/2012	Conferred with B. Frioli re sales operations and WSCC transition reviewed various sales materials in conjunction with the same (1.2) Conferred with T. Hebrank re various property updates (.3) Conferred with A. Jacobson re WFP Securities and Linmar (.2) Reviewed partnership documents for Nighthawk Partners (.6)	2.3	Rodriguez, G.	\$ 180.00	\$ 414.00				2.3	
9/27/2012	Clear checks (.2) Review cashflow situation. Request additional documentation relating to same. Discuss with Atty Fates and SEC (1.1) Prepare for and conduct conf call with Attys Fates and Hougen (1.0) Discuss various operational issues (.8) Follow up calls on cash flow with Attys Fates and Hougen, SEC (1.0)	4.1	Hebrank, T.	\$ 247.50	\$ 1,014.75	2.0			2.1	
9/27/2012	Conferred with T. Harris re company assets, including gold stored in L. Schooler safe. Reviewed various reports re same and forwarded information to T. Hebrank (.7) Conferred with same and took inventory of gold coins. Forwarded photos of same to T. Hebrank for review (.5) Conferred with T. Hebrank re various operational matters and prepared correspondence re FTB request for partner employment information (.8) Conferred with M. Schooley (IT) re various items to be left for Receiver's review regarding IT matters and coordination of equipment. Corresponded with T. Hebrank re same (.6)	2.6	Rodriguez, G.	\$ 180.00	\$ 468.00				2.6	
9/28/2012	Clear checks (.3) Review and discuss cashflow, stipulation and actions to be taken with Atty Fates (.8) Discuss and review process for sale of gold coins (.6) Correspondence with investors (.4)	2.1	Hebrank, T.	\$ 247.50	\$ 519.75	0.4	0.6		1.1	

9/28/2012	Conducted research re selling gold coins. Conferred with Chula Vista Coin Mart and Leo Hamel Jewelers re terms for selling gold coins. Prepared memo to T. Hebrank and conferred re same (1.2)	1.2	Rodriguez, G.	\$ 180.00	\$ 216.00		1.2				
SubTotal Fees		129.3			\$ 28,705.50	28.1	51.1	11.7	37.9	0.0	0.5
					\$ 870.86						
					\$ -						
					\$ -						
Grand Total					\$ 29,576.36						

84.2	Hebrank, T.	\$ 247.50	\$ 20,839.50	\$ 6,954.75	\$ 5,370.75	\$ 2,623.50	\$ 5,766.75	\$ -	\$ 123.75
42.3	Rodriguez, G.	\$ 180.00	\$ 7,614.00	\$ -	\$ 4,788.00	\$ 198.00	\$ 2,628.00	\$ -	\$ -
2.8	McClain, K.	\$ 90.00	\$ 252.00	\$ -	\$ 252.00	\$ -	\$ -	\$ -	\$ -
129.3			\$ 28,705.50	\$ 6,954.75	\$ 10,410.75	\$ 2,821.50	\$ 8,394.75	\$ -	\$ 123.75

EXHIBIT B

EXHIBIT B

SEC - Western Financial
Fee Application #1 Summary - Fees & Hours

Date		Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F

Sep 12 Fees

84.2	Hebrank, T.	\$ 247.50	\$ 20,839.50	\$ 6,954.75	\$ 5,370.75	\$ 2,623.50	\$ 5,766.75	\$ -	\$ 123.75
42.3	Rodriguez, G.	\$ 180.00	\$ 7,614.00	\$ -	\$ 4,788.00	\$ 198.00	\$ 2,628.00	\$ -	\$ -
2.8	McClain, K.	\$ 90.00	\$ 252.00	\$ -	\$ 252.00	\$ -	\$ -	\$ -	\$ -
129.3			\$ 28,705.50	\$ 6,954.75	\$ 10,410.75	\$ 2,821.50	\$ 8,394.75	\$ -	\$ 123.75

Sep 12 Hours

84.2	Hebrank, T.			28.1	21.7	10.6	23.3	0.0	0.5
42.3	Rodriguez, G.			0.0	26.6	1.1	14.6	0.0	0.0
2.8	McClain, K.			0.0	2.8	0.0	0.0	0.0	0.0
129.3				28.1	51.1	11.7	37.9	0.0	0.5

EXHIBIT C

EXHIBIT C

SEC - Western Financial
September 2012

Project	Date	Description	Expense	Personnel
502	9/7/2012	Trip to Security Business Bank (60 @.555)	\$ 33.30	Hebrank
502	9/16/2012	File Recovery	\$ 350.00	E3
502	9/18/2012	Locksmith	\$ 197.26	E3
502	9/30/2012	Website Additions	\$ 200.00	E3
502	9/30/2012	Copies 578 @ .15	\$ 86.70	Hebrank
502	9/30/2012	Postage	\$ 3.60	Hebrank

September 2012

\$ 870.86