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

11 SECURITIES AND EXCHANGE
COMMISSION,

12 Plaintiff,

13 v.

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

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

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

Date: May 10, 2013

Time: 1:30 p.m.

Ctrm: 9D

Judge: Hon. Gonzalo P. Curiel

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

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for
 2 First Financial Planning Corporation d/b/a Western Financial Planning Corporation
 3 ("Western"), and its subsidiaries, including the general partnerships set up by
 4 Western (collectively, "Receivership Entities"), hereby submits this second interim
 5 application for payment of professional fees and reimbursement of costs for the time
 6 period October 1, 2012, through December 31, 2012 ("Second Application Period").

7 The Receiver has incurred \$61,432.65 in fees and \$301.92 in costs for this
 8 Application Period and asks the Court to approve, on an interim basis, and authorize
 9 payment of 90% of the fees incurred, or \$55,289.39, and 100% of the costs incurred.
 10 Detailed descriptions of the services rendered are contained in Exhibit A attached
 11 hereto. Exhibit B is a chart reflecting the hours and fees billed to each category of
 12 services on a monthly basis during the Application Period. Exhibit C is a summary
 13 of the out-of-pocket costs. During the Application Period, the Receiver and his staff
 14 have spent 275.1 hours at an overall blended billing rate of \$223 per hour. The
 15 Receiver has discounted all fees by ten percent (10%) from regular hourly billing
 16 rates.

17 I. FEE APPLICATION

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

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

26 A. General Receivership

27 During the Application Period, the Receiver (a) participated in initial meetings
 28 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

1 general partners, and related correspondence; (d) administered the bank accounts of
 2 the Receivership Entities; and (e) maintained and updated the Receiver's website
 3 with case information and documents. A significant portion of the general
 4 receivership expenses relates to general partner correspondence. Numerous general
 5 partners have called and corresponded regarding the case in general, legal filings,
 6 upcoming court hearings, tax filings, etc. The Receiver has endeavored to promptly
 7 respond to all partners and had provided additional updates to his website to answer
 8 the most frequently asked questions.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	78.6	\$19,453.50
G. Rodriguez	Director	\$180.00	3.5	\$630.00
TOTAL			82.1	\$20,083.50
Avg. Hourly Rate		\$244.62		

14 **B. Asset Investigation & Recovery**

15 Services in this category include time spent during the Application Period on
 16 (a) initial takeover and meetings with Defendants and the employees of the
 17 Receivership Entities to understand their operations and assets; (b) review of entity
 18 financial statements and accountings; (c) analysis of assets and liabilities, including
 19 entity receivables and payables, investments, and related party transactions;
 20 (d) securing receivership estate assets, including recovery of receivables and other
 21 assets; (e) work to obtain appraisals on the Receivership Entities in order to establish
 22 values; and (f) perform a forensic accounting review to determine the sources and
 23 uses of funds for the Receivership Entities.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	12.2	\$3,019.50
S. Hoslett	Managing Director	\$211.50	6.6	\$1,395.90
G. Rodriguez	Director	\$180.00	5.2	\$936.00
TOTAL			24.0	\$5,351.40
Avg. Hourly Rate		\$222.98		

C. Reporting

None.

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; (c) performing accounting functions of the Receivership Entities, including paying expenses, clearing checks and ACH entries; and (d) management and oversight of tax reporting for all of the Receivership Entities. Numerous site visits were required relating to the above activities.

Name	Title	Rate	Hours	Fees
T. Hebrank	Receiver	\$247.50	83.4	\$20,641.50
G. Rodriguez	Director	\$180.00	53.0	\$9,540.00
L. Ryan	Accountant	\$90.00	14.3	\$1,287.00
TOTAL			150.7	\$31,468.50
Avg. Hourly Rate		\$208.82		

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	18.3	\$4,529.25
TOTAL			18.3	\$4,529.25
Avg. Hourly Rate		\$247.50		

G. Costs

The Receiver requests that the Court approve \$301.92 in costs. A detailed listing of each expense is summarized in Exhibit C. The Receiver charges \$.05 per

page for copies and all other items are billed at actual cost. Any travel reflects coach airfare and reasonable accommodations billed at cost.

II. THE REQUESTED FEES ARE REASONABLE AND SHOULD BE ALLOWED

In its Order Granting in Part First Interim Fee Applications ("First Fee Application Order"), the Court analyzed the case law regarding approval of interim fee applications in regulatory receiverships and determined that the following factors should be considered: (1) the complexity of the receiver's tasks; (2) the fair value of the time, labor, and skill measured by conservative business standards; (3) the quality of work performed, including the results obtained and the benefit to the receivership estate; (4) the burden the receivership estate may safely be able to bear; and (5) the Commission's opposition or acquiescence.

The First Fee Application Order further concluded that the Receiver's tasks in this case are significantly complex and that the fees charged represented the fair value of the time, labor and skill required. Additionally, the Court encouraged the Receiver and his professionals to submit evidence of comparable rates in future fee applications. The following table reflects hourly rates charged by receivers in regulatory receivership matters in Southern California, including docket numbers for their fee applications and court orders approving them:

Case	Court and Case No.	Receiver	Hourly Rates	Docket Nos.
SEC v. Lambert Van Tuig, et al.	USDC-CD Case No. 06-cv-00172	Thomas Seaman	Receiver - \$375 Staff - \$95-\$300	766/ 775
SEC v. Learn Waterhouse, Inc., et al.	USDC-SD Case No. 04-cv-02037	Steven Donell	Receiver - \$300 Staff - \$75- \$225	627/ 640
SEC v. Homestead Properties L.P., et al.	USDC-CD Case No. 09-cv-01331	Robb Evans & Assoc.	Receiver - \$288 Staff - \$120-\$288	242/ 247

In regards to the other issues raised by the Court in the First Fee Application Order, the Court found the quality of the work performed by the Receiver to be

adequate. The Court also found that the GPs have some ability to bear the burden of the initial fee requests. This is still the case. The GPs continue to pay all expenses necessary to protect the value of the properties, including property taxes and insurance. The aggregate balance in GP accounts was approximately \$6.44 million as of September 5, 2012, and was approximately \$6.34 million as of December 31, 2012. Receiver's Third Interim Report, Dkt. No. 80, Ex. A. Accordingly, although expenses must be paid from GP accounts, the requested fees and costs can safely be paid by reducing Western's equity interests in the GPs, without putting the GPs in any danger of being unable to pay necessary expenses.

Finally, the Receiver has provided this Fee Application to the Commission and was advised that the Commission does not oppose the fees and costs requested.

A. Efficient Staffing – Customary Rates

The Receiver believes his request is fair and reasonable and that the fees and costs incurred were necessary to the administration of the receivership estate. The Receiver's request for compensation is based on his customary billing rates charged in similar matters, discounted by ten percent (10%). The blended hourly rate for all services provided by the Receiver during the Application Period is \$223. The Receiver's billing rates are comparable or less than those charged in the community on similarly complex matters.

B. Costs

The Receiver also requests Court approval of \$301.92 in costs. A summary of costs is included in Exhibit C. The Receiver charges \$.05 per page for copies and all other items are billed at actual cost.

III. SOURCE OF PAYMENT

In its First Fee Application Order, the Court approved the Receiver's recommendation that the fees and costs of the receivership be paid first from Western's cash and then by reducing Western's equity interests in the GPs to cash. In other words, to the extent Western's cash is insufficient or must be reserved to make

1 payments on loans secured by GP properties, the Court authorized the Receiver to
2 reduce Western's equity interests in the GPs to cover the fees.

3 Western's financial condition has not changed significantly over the last few
4 months. It continues to be extremely short on cash. The Receiver believes that the
5 source of payment described above remains the most equitable way to address the
6 fees and costs of the receivership at this time, and therefore proposes that the same
7 source of payment be approved for the second interim fee applications of the
8 Receiver and Allen Matkins.


9 **IV. CONCLUSION**

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

12 WHEREFORE, the Receiver requests an order:

- 13 1. Approving \$55,289.39 in fees and \$301.92 in costs incurred by the
14 Receiver during the Application Period and authorizing payment, on an interim basis,
15 of \$55,591.31 from available receivership estate assets; and
16 2. Granting such other and further relief as is appropriate.

17
18 Dated: March 19, 2013

19 
20 By: _____
21 THOMAS C. HEBRANK,
22 Permanent Receiver

23 Dated: March 19, 2013

24 ALLEN MATKINS LECK GAMBLE
25 MALLORY & NATSIS LLP

26 By: /s/ Ted Fates
27 TED FATES
28 General Counsel for Receiver
Thomas C. Hebrank

EXHIBIT A

EXHIBIT A

SEC - Western Financial
October 2012

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
10/1/2012	Review and clear checks (.3) Calls and correspondence with investors (.8) Work on operational issues and planning, cashflow options (1.0)	2.1	Hebrank, T.	\$ 247.50	\$ 519.75	1.1			1.0		
10/1/2012	Correspond with T. Hebrank re sales of gold coins (.2) Research local buyers of gold coins and determine spot price (1)	1.2	Rodriguez, G.	\$ 180.00	\$ 216.00				1.2		
10/2/2012	Site visit - discuss operations, sign checks (1.5) T/Cs with Atty Fates, review documents re: cashflow issues (.7) T/Cs with investors and attorneys (1.0) T/Cs with SBB re: bank statements, accounts (.4) Discuss operational issues, items to be completed, planning for project going forward (1.0)	4.6	Hebrank, T.	\$ 247.50	\$ 1,138.50	1.4			2.5		0.7
10/2/2012	Reviewed correspondence from B. Schuler and A. Jacobson re various operating matters for the general partnerships. Corresponded with T. Hebrank re same (.4) Corresponded with T. Hebrank re LinMar and WFP Securities. Conferred with A. Jacobson re same (.4) Reviewed complaint re Bell Trusts v WFP Securities (.5)	1.3	Rodriguez, G.	\$ 180.00	\$ 234.00				1.3		
10/3/2012	Clear checks (.3) Review and discuss TB items with Atty Fates and G. Rodriguez (.7) Request corporate documentation (.3) Follow up on tax delinquency notices (.3) Investor communications (1.5) Forensic follow up (.3)	3.4	Hebrank, T.	\$ 247.50	\$ 841.50	2.4	1.0				
10/3/2012	Conferred with T. Hebrank re Trial Balance Sheet and coordinated with T. Harris for review. Met with T. Harris onsite to discuss details of same statement. Reviewed additional schedules provided by T. Harris (1.9) Reviewed correspondence from T. Hebrank and T. Harris re property tax lien documents (.3)	2.2	Rodriguez, G.	\$ 180.00	\$ 396.00		1.9		0.3		
10/4/2012	Clear checks and ACH items (.4) Open safe deposit box for gold coins (.5) Investor calls and correspondence (1.4) Discuss operational issues and project planning. Request information on assets (1.3)	3.6	Hebrank, T.	\$ 247.50	\$ 891.00	2.3			1.3		
10/4/2012	Continued review of Trial Balance sheet and prepared updated schedule for T. Hebrank. Reviewed various schedules provided by T. Harris and researched additional data on the servers (2.4)	2.4	Rodriguez, G.	\$ 180.00	\$ 432.00				2.4		
10/5/2012	Clear checks and ACH items (.5) Investor calls and correspondence (1.8) Review motions filed, discuss with Atty Fates (.5) Review Court order and discuss with Atty Fates (.8)	3.6	Hebrank, T.	\$ 247.50	\$ 891.00	2.3					1.3
10/5/2012	Continued review of partnership tax documents for additional information regarding structure of same. (1.4) Conferred at length with B. Frioli re WFP sales pitch to general partners and structure of the same (.5)	1.9	Rodriguez, G.	\$ 180.00	\$ 342.00				1.9		
10/8/2012	Discuss Preliminary Injunction and next steps with Atty Fates. Review steps going forward and information needed. (1.1) Add document to website (.2) Misc operational issues (.4) Investor calls (.8)	2.5	Hebrank, T.	\$ 247.50	\$ 618.75	1.0			0.4		1.1
10/8/2012	Continued review of structure of the Trial Balance sheet assets and conferred with T. Harris re same. Provided schedule update to T. Hebrank and conferred with same re details. (2.6) Reviewed Preliminary Injunction Order from the Court (.6) Conferred at length with R. El Wardani re database information and structure (.5)	3.7	Rodriguez, G.	\$ 180.00	\$ 666.00	0.6	2.6		0.5		
10/9/2012	Review and clear checks and ACH items (.7) Conf Call with SEC. Follow up with Atty Fates (.7) Discuss operational flows and issues. Review financial statements. (1.0) Investor T/Cs (.9)	3.3	Hebrank, T.	\$ 247.50	\$ 816.75	2.3	1.0				
10/10/2012	Review and clear checks, ACH items (.4) Set up meeting with Defendants. Discuss case with T. Fates (.8) Review TDs, discuss with G. Rodriguez and Atty Fates (1.0) Review cashflow projections (.4) T/Cs with Atty Fates re: order and stipulation. Plan going forward (.7) Request addresses for all GPs, other details on GP level (.8) T/Cs and correspondence with investors (.8)	4.9	Hebrank, T.	\$ 247.50	\$ 1,212.75	2.0	1.0		1.2		0.7
10/10/2012	Corresponded with T. Hebrank re conference call (.1) Reviewed and prepared materials in anticipation of same call (.3) Participated in a conference call with T. Hebrank and Atty Fates re Partnership process and accounting (.6)	1.0	Rodriguez, G.	\$ 180.00	\$ 180.00	1.0					

10/11/2012	Clear checks with bank. Sign A/P checks. Review payroll (.8). Site visit. Met with Defendants and counsel re: operations and monitor role. Discuss same with SEC and Atty Fates. Review relevant information and consider potential receiver/monitor role. Request and review follow up information (.5.5) Review draft investor letter and discuss (.4) Investor T/Cs and correspondence (.5)	7.2	Hebrank, T.	\$ 247.50	\$ 1,782.00	1.7		5.5		
10/11/2012	Corresponded with T. Hebrank and L. Cohen re partnership balance sheets (.2)	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00		0.2			
10/12/2012	Review and clear checks (.3) Conf Call with SEC, discussions with Atty Fates re: receivership/monitor role. Follow up on documents (1.3) Review and finalize investor notification letter with parties. Forward to Allen Matkins for distribution (1.1) Investor calls (1.0) Post information to website (.3) Request information re: next report. Discuss operations with G. Rodriguez (.9)	4.9	Hebrank, T.	\$ 247.50	\$ 1,212.75	4.0		0.9		
10/12/2012	Reviewed physical files at the property for partnership information (.8) Researched and located files on the server and began review of Stead I property (2.4) Conferred with B. Frioli re typical sales practices for P39, P40 and F86 partnerships(1)	3.8	Rodriguez, G.	\$ 180.00	\$ 684.00			3.8		
10/14/2012	Reviewed P51 LLC tracing ownership of all related partnerships researching the Nevada Secretary of State website. Researched title documents and chain of title for same LLC. Reviewed transfer documents related to P51 LLC, P39 LLC and P40 LLC. Reviewed files located on WFP server. Reviewed parcel map and created diagram of P51 owned property (2.9)	2.9	Rodriguez, G.	\$ 180.00	\$ 522.00			2.9		
10/15/2012	Clear checks and ACH debits (.5) Numerous T/Cs re: Receiver/Monitor filing. Review Defendant proposed order re: same. Follow up on amounts, addn information needed for filing. Discuss with G. Rodriguez and Atty Fates (3.1)	3.6	Hebrank, T.	\$ 247.50	\$ 891.00	0.5				3.1
10/15/2012	Conferred with T. Harris re notes held by WFP on partnership properties(.2) Continued research on P51 LLC (1.4) Conferred with T. Hebrank and Atty Fates and prepared memo detailing findings of research (.3) Conferred with T. Boschee re conclusions from research (.2) Conferred with A. Jacobson re WFP operations (.3) Conferred with general partner re investment concerns (.1) Reviewed correspondence from T. Hebrank to T. Harris re WFP bank balances (.1)	2.6	Rodriguez, G.	\$ 180.00	\$ 468.00			2.6		
10/16/2012	Clear checks (.2) Respond to investor inquiries and calls re: notification letter (3.6) T/C with atny re: pending NV action. Discuss with Atty Fates (.2) Review and discuss drafts of receiver/monitor filing (1.3) Review LinMar documents (.4)	5.7	Hebrank, T.	\$ 247.50	\$ 1,410.75	3.8	0.4			1.5
10/16/2012	Reviewed notes provided by T. Harris re WFP controlled mortgages on partnership property (.4) Researched Yuma I partnership and property, reviewing title documents, files on WFP server related to same partnerships (1.5) Corresponded with T. Hebrank re findings of research (.2) Reviewed correspondence from B. Schuler re pre-receiver partnership claim (.1)	2.2	Rodriguez, G.	\$ 180.00	\$ 396.00			2.2		
10/17/2012	Clear ACH (.2) Investor correspondence and calls (.8) Conf calls with parties, SEC, Atty Fates re: receiver/monitor filings (1.4) T/C with Atty Harrop, Atty Fates re: NV litigation (.5). Review and comment on stipulation for release of funds (.3) Site visit to discuss operations and sign checks (1.2) Respond to questions re: LLC and GP operations and payments (.7) Review GP balance sheets (.4)	5.5	Hebrank, T.	\$ 247.50	\$ 1,361.25	1.3	0.4	1.9		1.9
10/17/2012	Reviewed correspondence from L. Cohen re partnership balance sheets (.1) Reviewed same files and prepared memo to T. Hebrank re mortgages held by WFP on Parnership property (.9)	1.0	Rodriguez, G.	\$ 180.00	\$ 180.00			1.0		
10/18/2012	Clear checks (.2) Contact SDG&E re: cut-offs (.3) Multiple calls and review of receiver/monitor motion. Request and review related documents. (1.7) Respond to investors (2.4) Final discussions, reviews and execution of motion (.8)	5.4	Hebrank, T.	\$ 247.50	\$ 1,336.50	2.6		0.3		2.5
10/18/2012	Conferred with T. Hebrank re money received from P51 project. Researched OPADS reports and prepared same for T. Hebrank review. Prepared memo re same. Conferred with T. Boschee re cross referencing information received from OPADS (1.4)	1.4	Rodriguez, G.	\$ 180.00	\$ 252.00			1.4		

10/19/2012	Clear checks and ACH. Follow up on GP unpaid bills. (.8) Review LLC fund transfer schedule. Discuss this, cash flows, operations with G. Rodriguez and Atty Fates (2.6) Review Defendant motions, discuss with Atty Fates (.6)	4.0	Hebrank, T.	\$ 247.50	\$ 990.00	0.8			2.6	0.6
10/19/2012	Met with T. Hebrank and Atty Fates to confer re status of the project and potential strategy for future project improvements (1) Conferred with T. Hebrank re LLC based properties and their accounting and their related structure funding and ownership. Reviewed funding requests submitted by B. Schuler. (2) Conferred with A. Jacobson and B. Schuler re funding requests and administrative discussion (.5) Corresponded with T. Hebrank re conclusions from A. Jacobson and B. Schuler discussion (.1)	3.5	Rodriguez, G.	\$ 180.00	\$ 630.00				3.5	
10/22/2012	Clear checks and ACH batches (.5) Site visit to sign checks (1.3). Review, download and have posted to website recent legal filings (.8) Review payroll (.1) Respond to investors (.6) T/C with Atty Fates re: filings and change in Judge (.3)	3.6	Hebrank, T.	\$ 247.50	\$ 891.00	3.3				0.3
10/22/2012	Briefly confer with T. Hebrank re status update (.1)	0.1	Rodriguez, G.	\$ 180.00	\$ 18.00				0.1	
10/23/2012	Clear checks and ACHs (.3) Investor correspondence and calls (1.0) Update on NV litigation (.2) Correspondence with A. Jacobson on GP activity (.3) Updates with G. Rodriguez and Atty Fates on operational and legal issues (.7) Prepare GP summary schedule. Review related documents (1.7)	4.2	Hebrank, T.	\$ 247.50	\$ 1,039.50	1.3	1.7		1.0	0.2
10/24/2012	Clear checks and ACHs (.6) Respond to investor inquiries and calls (1.0). Respond to operational questions. Investigate timing as to appraisals, other work to be performed (1.2) Work on GP summary schedule (.7)	3.5	Hebrank, T.	\$ 247.50	\$ 866.25	1.6	1.9			
10/25/2012	Clear checks and ACHs (.6) Investor calls and correspondence (.9) Follow up on investor mailing lists (.3) Misc operational issues (.4)	2.2	Hebrank, T.	\$ 247.50	\$ 544.50	1.8			0.4	
10/26/2012	Clear checks and ACHs (.4) Investor calls and correspondence (1.4) Follow up on investor mailing lists (.3) Misc operational issues and correspondence. Update on status of case (1.0)	3.1	Hebrank, T.	\$ 247.50	\$ 767.25	2.1			1.0	
10/29/2012	Clear checks and ACHs (.4)	0.4	Hebrank, T.	\$ 247.50	\$ 99.00	0.4				
10/30/2012	Corresponded with B. Schuler re Iron Mountain Storage items	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2	
10/31/2012	Reviewed postal options for delivery of materials held by Receiver	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00	0.5				
				\$ -						
SubTotal Fees		113.4			\$ 25,899.75	42.1	12.1	0.0	45.3	0.0
					\$ 276.24					
					\$ -					
					\$ -					
Grand Total					\$ 26,175.99					

81.3	Hebrank, T.	\$ 247.50	\$ 20,121.75	\$ 9,900.00	\$ 1,831.50	\$ -	\$ 4,950.00	\$ -	\$ 3,440.25
32.1	Rodriguez, G.	\$ 180.00	\$ 5,778.00	\$ 378.00	\$ 846.00	\$ -	\$ 4,554.00	\$ -	\$ -
113.4			\$ 25,899.75	\$ 10,278.00	\$ 2,677.50	\$ -	\$ 9,504.00	\$ -	\$ 3,440.25

SEC - Western Financial
November 2012

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
11/1/2012	Clear checks and ACHs (.3) Review payroll (.2) Investor calls and correspondence (.8) GP and operation accounting issues (.8)	2.1	Hebrank, T.	\$ 247.50	\$ 519.75	1.3			0.8		
11/1/2012	Conferred at length with general partner J. Silva re status of the case.	0.6	Rodriguez, G.	\$ 180.00	\$ 108.00	0.6					
11/2/2012	Site visit. Sign checks, review GP operational issues with employees. Clear checks and ACHs (1.9) Investor calls and correspondence (.5)	2.4	Hebrank, T.	\$ 247.50	\$ 594.00	0.5			1.9		
11/2/2012	Corresponded with A. Jacobson and B. Schuler re J. Silva. Coordinated delivery of items to B. Schuler for Iron Mountain and storage.	1.5	Rodriguez, G.	\$ 180.00	\$ 270.00				1.5		
11/5/2012	Clear checks (.2)	0.2	Hebrank, T.	\$ 247.50	\$ 49.50	0.2					
11/6/2012	Clear checks (.3) T/C with SEC (.3) Investor calls and misc correspondence (.6)	1.2	Hebrank, T.	\$ 247.50	\$ 297.00	1.2					
11/7/2012	Clear checks and ACHs. Work with bank on overdraft balances. Discuss with WFP personnel (1.0) Review Defendant filings, discuss with Atty Fates. Discuss response. Review SEC response (.9) Arrange for project team meeting to discuss operations. (.4) Discuss engagement of NV counsel with Atty Fates, review correspondence and documents (.4) Investor correspondence (.5)	3.2	Hebrank, T.	\$ 247.50	\$ 792.00	1.9					1.3
11/8/2012	Clear checks and ACHs. T/Cs re: problems with bank on authorizations (.8) Investor and misc correspondence (.7)	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	1.5					
11/9/2012	Site visit. Sign checks. Clear bank checks (1.5) Prepared for and met with Atty Fates and G. Rodriguez to discuss case status and items to be completed (2.0)	3.5	Hebrank, T.	\$ 247.50	\$ 866.25				3.5		
11/9/2012	Met with Atty Fates and T. Hebrank to discuss current status of the case and details for moving forward.	2.0	Rodriguez, G.	\$ 180.00	\$ 360.00				2.0		
11/12/2012	Investor calls and correspondence. Review information to provide responses (2.0)	2.0	Hebrank, T.	\$ 247.50	\$ 495.00	2.0					
11/12/2012	Corresponded with J. Silva re letter sent by L. Schooler re status of the case. (.2) Reviewed correspondence from T. Hebrank re status of the case (.2) Corresponded with same re status of the P39 and P40 partnerships. Researched notes regarding same and corresponded with T. Hebrank re status of any underlying mortgage. (.3) Reviewed L. Schooler correspondence to partners (.1)	0.8	Rodriguez, G.	\$ 180.00	\$ 144.00	0.8					
11/13/2012	Clear checks and ACHs (.5) T/C with investor and Atty Fates (.6) Conf call with SEC, Atty Fates on outstanding issues. Discussion with Atty Fates (.6)	1.7	Hebrank, T.	\$ 247.50	\$ 420.75	1.1					0.6
11/13/2012	Corresponded with T. Harris re budget (.2)	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2		
11/14/2012	Site visit to sign checks and review cash projections. Discuss issues with employees. Clear checks and ACHs. Discuss additional funds release stipulation with Atty Fates and others (1.7) T/C with S. Brookman and Atty Fates on GP issue (.4) Correspondence with A. Jacobson on GP partnership issues (.4)	2.5	Hebrank, T.	\$ 247.50	\$ 618.75				2.5		
11/14/2012	Briefly conferred with T. Hebrank re operating matters. (.1) Reviewed budget prepared by T. Harris (.4)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00				0.5		
11/15/2012	Investor correspondence. Discuss with Atty Fates and SEC (.5) T/Cs re: sale of WFP building (.4) Review and respond to proposed GP annual billing statements (.8)	1.7	Hebrank, T.	\$ 247.50	\$ 420.75	0.5			1.2		
11/15/2012	Reviewed correspondence from B. Schuler re status of the case. Corresponded and conferred with T. Hebrank re same. (.5)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00				0.5		
11/16/2012	Calls with SBB on account issues (.8) Authorize ACHs (.2) Investor correspondence (.3) Review and execute NV counsel employment agreement (.2)	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	1.3					0.2
11/19/2012	Investor calls and correspondence (.6) GP billing and operational issues (.8) Review and clear checks and ACHs (.4)	1.8	Hebrank, T.	\$ 247.50	\$ 445.50	1.0			0.8		
11/20/2012	Review and authorize checks (.4) Investor calls and correspondence (.4)	0.8	Hebrank, T.	\$ 247.50	\$ 198.00	0.8					
11/21/2012	Review and authorize checks, ACH batches (.6) Site visit to sign checks (1.4) Investor calls and correspondence (.5)	2.5	Hebrank, T.	\$ 247.50	\$ 618.75	2.5					
11/24/2012	Clear checks with bank (.2)	0.2	Hebrank, T.	\$ 247.50	\$ 49.50	0.2					

11/26/2012	Review and clear checks and ACHs (.5) Update with Atty Fates. Review and discuss funding situation (.8) Investor and misc. correspondence (.7)	2.0	Hebrank, T.	\$ 247.50	\$ 495.00	1.2					0.8
11/27/2012	Clear checks and ACHs. Site visit to sign checks (1.6) GP operational issues. Discuss with A. Jacobson (.7) Investor calls and correspondence (.8)	3.1	Hebrank, T.	\$ 247.50	\$ 767.25	0.8			2.3		
11/27/2012	Reviewed correspondence from B. Schuler and T. Hebrank re operational matters and partnership correspondence (.2)	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2		
11/28/2012	Clear checks and ACHs. Site visit to sign checks (1.8) Review operations plan going forward. Discuss with Atty Fates and G. Rodriguez (1.0) GP correspondence; discuss with GP employees (.7) Investor calls and correspondence (.8)	4.1	Hebrank, T.	\$ 247.50	\$ 1,014.75	0.6			3.5		
11/29/2012	Clear checks (.3) T/C with SEC and Atty Fates re: investor and operational issues. Follow up (.8) Discuss and make arrangements for plan going forward. Review with Atty Fates and project team (1.5) Investor calls and correspondence (.7)	3.3	Hebrank, T.	\$ 247.50	\$ 816.75	1.8			1.5		
11/30/2012	Clear checks. Site visit to sign checks (1.8) Investor correspondence (.5) Review order from Court. Discuss with Atty Fates and project team (1.0)	3.3	Hebrank, T.	\$ 247.50	\$ 816.75	0.5			2.8		
SubTotal Fees		50.9			\$ 12,172.50	22.3	0.0	0.0	25.7	0.0	2.9
					\$ 71.36						
					\$ -						
					\$ -						
Grand Total					\$ 12,243.86						

44.6	Hebrank, T.	\$ 247.50	\$ 11,038.50	\$ 5,172.75	\$ -	\$ -	\$ 5,148.00	\$ -	\$ 717.75
6.3	Rodriguez, G.	\$ 180.00	\$ 1,134.00	\$ 252.00	\$ -	\$ -	\$ 882.00	\$ -	\$ -
50.9			\$ 12,172.50	\$ 5,424.75	\$ -	\$ -	\$ 6,030.00	\$ -	\$ 717.75

SEC - Western Financial
December 2012

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
12/3/2012	Receive and review Court Order. Discuss with Atty Fates. Conf Call with SEC re: same. Determine steps going forward (2.3) Review and approve checks and ACHs. T/Cs with banks re: Order (.9) Discuss obtaining appraisals on properties (.8)	4.0	Hebrank, T.	\$ 247.50	\$ 990.00	0.9	0.8		2.3		
12/3/2012	Reviewed Copy of Order re Receiver (.4) Conferred with T. Hebrank re same .1)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00				0.5		
12/4/2012	Clear checks (.2) Multiple discussions with Atty Fates and WFP employees on steps going forward. Review documents and plan for upcoming steps (1.7) GP operations and personnel issues going forward (1.2)	3.1	Hebrank, T.	\$ 247.50	\$ 767.25	0.2			2.9		
12/4/2012	Corresponded with T. Hebrank re vendor letters (.1) Corresponded with B. Schuler and T. Hebrank re onsite meeting. Conferred with T. Hebrank and B. Schuler re same. (.6)	0.7	Rodriguez, G.	\$ 180.00	\$ 126.00				0.7		
12/5/2012	Site visit. Review and approve checks and ACHs. Review AccPac accounting. Contact vendor re: installation of accounting data. Review GP files for documents relating to GPs, notes receivable, partnerships agreements, etc. Met with T. Keeton, CPA re: tax preparation and delinquency. T/Cs with Atty Fates. Met with project team re: transition of GP operations. Conf call with attnys re: operations going forward. Review WFP balance sheet.	7.0	Hebrank, T.	\$ 247.50	\$ 1,732.50				7.0		
12/5/2012	Reviewed correspondence from Atty Fates re investor information. (.1)	0.1	Rodriguez, G.	\$ 180.00	\$ 18.00				0.1		
12/5/2012	Met with T. Hebrank and G. Rodriguez at Western Financial office. Had database downloaded and installed on computer. Reviewed contents of database. Discussed investment structure and investor requirements with G. Rodriguez.	4.4	Ryan, L.	\$ 90.00	\$ 396.00				4.4		
12/6/2012	Issues relating to permanent order and operations going forward (1.7) GP personnel and operations issues (1.2) Review payroll and reimbursements (.5) T/Cs with banks re: accounts and freezes (.8) Investor communications (.7)	4.9	Hebrank, T.	\$ 247.50	\$ 1,212.75	2.0			2.9		
12/7/2012	Site visit. Acquire AccPac program and data. Conf call re: NV litigation with attnys. Review GP operations (3.0) Met with Atty Fates to review GP documents and operations going forward. Discuss communications with investors, personnel and related issues. Conf call with SEC on issues (1.8) Follow up on GP operations and personnel issues (.8)	5.6	Hebrank, T.	\$ 247.50	\$ 1,386.00				5.6		
12/7/2012	Site visit to meet with T. Hebrank re Accpac installation and additional data review. Conferred with B. Miller re Accpac installation, and coordinated same (2) Conferred at length with T. Hebrank re various operational matters and plans for future staffing needs (.7) Met with L. Ryan re Opads system and reviewed operational matters. (1.3)	4.0	Rodriguez, G.	\$ 180.00	\$ 720.00				4.0		
12/7/2012	Met with G. Rodriguez to review and analyze database.	3.1	Ryan, L.	\$ 90.00	\$ 279.00				3.1		
12/10/2012	Clear checks and ACHs (.3) Misc calls and correspondence (.4)	0.7	Hebrank, T.	\$ 247.50	\$ 173.25	0.7					
12/11/2012	Clear checks and ACHs (.3) Follow up on status of appraisals (.3) Make arrangements for transition of GP operations. Discuss same with project team and Atty Fates. (1.4) Review tax returns, preparation schedules, personnel, etc. Discuss process for 2012 (.9) Contact FTB and collections agency re: tax delinquency (.7) Respond to investor inquiries and calls (2.4)	6.0	Hebrank, T.	\$ 247.50	\$ 1,485.00	2.7	0.3		3.0		
12/11/2012	Corresponded and conferred with T. Hebrank re appraisals and plans to meet at the property (.3) Conferred with appraiser for San Diego properties (.2)	0.5	Rodriguez, G.	\$ 180.00	\$ 90.00		0.2		0.3		
12/12/2012	Clear checks and ACHs (.4) Site visit - Sign checks, Met with project team. Notify GP personnel as to change in operations. T/C with Atty Fates. T/C with Atty Fates. Update to L. Schooler. Review GP operations. (4.0) Follow up on and discuss appraisals (.8) Investor correspondence (.7)	5.9	Hebrank, T.	\$ 247.50	\$ 1,460.25	1.1	0.8		4.0		

12/12/2012	Met onsite with T. Hebrank and L. Ryan re ongoing property operations. Met with staff and conferred re operational changes (1.8). Conferred with L. Ryan and R. ElWardani re installation of Opads system onto L. Ryan computer and T. Hebrank backup drive (1.8) Reviewed server correspondence from M. Schooley, B. Schuler and A. Jacobson re operational changes and maintained ongoing review. (.6)	4.2	Rodriguez, G.	\$ 180.00	\$ 756.00				4.2		
12/12/2012	Met with Alice and G. Rodriguez re account receivable procedures, ACH billing and software.	2.0	Ryan, L.	\$ 90.00	\$ 180.00				2.0		
12/13/2012	Clear checks and ACHs (.5) Misc correspondence and investor calls (.8) Review GP operations going forward and make contingency arrangements (1.5)	2.8	Hebrank, T.	\$ 247.50	\$ 693.00	1.3			1.5		
12/13/2012	Corresponded and conferred with T. Wren re appraisal and sought additional potential appraisers. (.2) Conferred with A. Jacobson re potential for future work and details of various operational methods. Conferred with T. Hebrank re same. (.3) Corresponded with T. Hebrank re continuing monitoring of email accounts for various employees and continued monitoring of the same. (.4)	0.9	Rodriguez, G.	\$ 180.00	\$ 162.00				0.9		
12/14/2012	Clear checks and ACHs (.4) Discuss status of transition and training (.4) Discuss operations going forward with Atty Fates. Correspond with Defendants re: same (.8)	1.6	Hebrank, T.	\$ 247.50	\$ 396.00	0.4			1.2		
12/14/2012	Met with L. Ryan and S. Brookman re training on operations. Reviewed notes receivable process and process and approved payments (2.5) Reviewed additional files on the server and updated same (1.5)	4.0	Rodriguez, G.	\$ 180.00	\$ 720.00				4.0		
12/14/2012	Met with Shannon and G. Rodriguez re ACH and collection procedures.	2.2	Ryan, L.	\$ 90.00	\$ 198.00				2.2		
12/16/2012	Respond to employee emails re: building access and tax return preparation.	0.8	Hebrank, T.	\$ 247.50	\$ 198.00	0.8					
12/17/2012	Clear checks (.1) Respond to GP employee activity. Discuss operations and transition with G. Rodriguez and Atty Fates (1.4)	1.5	Hebrank, T.	\$ 247.50	\$ 371.25	0.1			1.4		
12/17/2012	Corresponded with T. Hebrank re various operational meetings with employees including A. Jacobson and L. Cohen. Conferred with T. Hebrank re same (.3) Conferred with A. Jacobson re plans to meet onsite. Met onsite with employees including A. Jacobson and B. Schuler re future operations. Conferred at length re interest in continuing operations (2) Met with L. Ryan and same employees (1.5)	3.8	Rodriguez, G.	\$ 180.00	\$ 684.00				3.8		
12/17/2012	Met with A. Jacobson and G. Rodriguez. Reviewed Accounts Receivable procedures and recording payments. Conferred with T. Hebrank re status.	2.6	Ryan, L.	\$ 90.00	\$ 234.00				2.6		
12/18/2012	Site visit. Sign checks, clear checks and ACHs (1.7) T/Cs with Atty Fates re: operations and NV settlement (.5) Assist AmericaWest Bank with account issues (.3) Investor calls and correspondence (.6)	3.1	Hebrank, T.	\$ 247.50	\$ 767.25	0.9			1.7		0.5
12/18/2012	Met onsite with A. Jacobson and B. Schuler re continuing property matters. Reviewed copy of property APN and Legal descriptions for securing appraisals of the property. Reviewed report and updated schedule (2) Continued conversations with appraisers re proposals (.3)	2.3	Rodriguez, G.	\$ 180.00	\$ 414.00		0.3		2.0		
12/19/2012	Review and clear checks (.2) Prepare for and met with S. Hoslett re: forensic accounting (1.5) T/C with Duffy firm re: tax preparation (.4) Site visit. Met with employees. Review and discuss Defendant plan for operations going forward with Atty Fates and G. Rodriguez (3.2) Review and approve payroll and final payroll (.3) Investor calls and correspondence (.5)	6.1	Hebrank, T.	\$ 247.50	\$ 1,509.75	1.0	1.5		3.6		
12/19/2012	Meeting with Tom Hebrank re: Western Financial. Begin review of SEC documents received to date.	2.6	Hoslett, S.	\$ 211.50	\$ 549.90		2.6				
12/19/2012	Conferred with T. Hebrank re meeting updates with team re 2012 K-1 statements	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2		
12/20/2012	Review and clear checks and ACHs (.4) Multiple meetings and calls re: operations going forward, Defendant operational plan, personnel, space, IT requirements, etc. Discuss same with Atty Fates, G. Rodriguez, SEC (3.3) Investor calls and correspondence (.4)	4.1	Hebrank, T.	\$ 247.50	\$ 1,014.75	0.8			3.3		

12/20/2012	Review SEC complaint against WFP. Review declarations of various individuals.	3.2	Hoslett, S.	\$ 211.50	\$ 676.80		3.2				
12/20/2012	Participated in a conference call with T. Hebrank and Atty Fates re plans for future operations (.8) Conferred with T. Hebrank, A. Jacobson & Beverly Schuler re meeting for preparation of K-1 statements (.4)	1.2	Rodriguez, G.	\$ 180.00	\$ 216.00				1.2		
12/21/2012	Review and clear checks (.2) Make preparations for ongoing operations (1.2) Investor calls and correspondence (.5) Follow up on Lin Mar notes. Review WFP trial balance items (.5)	2.4	Hebrank, T.	\$ 247.50	\$ 594.00	0.7	0.5		1.2		
12/21/2012	Conferred with B. Shiffmacher re appraisal proposal and terms of the same (.2) Conferred with R. Caringella re appraisals in San Diego (.2)	0.4	Rodriguez, G.	\$ 180.00	\$ 72.00				0.4		
12/24/2012	Clear checks.	0.2	Hebrank, T.	\$ 247.50	\$ 49.50	0.2					
12/26/2012	Clear checks and ACHs (.4) Transition planning for operations (1.0) Investor correspondence (.4)	1.8	Hebrank, T.	\$ 247.50	\$ 445.50	0.8			1.0		
12/27/2012	Clear checks (.3) Review Defendant objections to Preliminary Injunction. Discuss with Atty Fates, Related correspondence (1.0) Misc investor communications (.5)	1.8	Hebrank, T.	\$ 247.50	\$ 445.50	0.8					1.0
12/27/2012	Corresponded with R. Caringella re appraisal proposal (.2)	0.2	Rodriguez, G.	\$ 180.00	\$ 36.00				0.2		
12/28/2012	Clear checks (.2)	0.2	Hebrank, T.	\$ 247.50	\$ 49.50	0.2					
12/31/2012	Clear checks and ACHs (.4) Follow up on status of forensic work and information needed (.7) Review investor correspondence (.4) Respond to investor inquiries (1.3) Follow up on appraisals (.2)	3.0	Hebrank, T.	\$ 247.50	\$ 742.50	2.1	0.9				
12/31/2012	Discussion with IT regarding Acc Pac and capabilities/reports.	0.8	Hoslett, S.	\$ 211.50	\$ 169.20		0.8				
12/31/2012	Corresponded with T. Hebrank and T. Hoslett re data needed for forensic review. Corresponded with same re appraisals. Corresponded with B. Schuler re data request(.3)	0.3	Rodriguez, G.	\$ 180.00	\$ 54.00				0.3		
SubTotal Fees		110.8			\$ 23,360.40	17.7	11.9	0.0	79.7	0.0	1.5
					\$ 75.42						
					\$ -						
					\$ -						
Grand Total					\$ 23,435.82						

66.6	Hebrank, T.	\$ 247.50	\$ 16,483.50	\$ 4,380.75	\$ 1,188.00	\$ -	\$ 10,543.50	\$ -	\$ 371.25
6.6	Hoslett, S.	\$ 211.50	\$ 1,395.90	\$ -	\$ 1,395.90	\$ -	\$ -	\$ -	\$ -
23.3	Rodriguez, G.	\$ 180.00	\$ 4,194.00	\$ -	\$ 90.00	\$ -	\$ 4,104.00	\$ -	\$ -
14.3	Ryan, L.	\$ 90.00	\$ 1,287.00	\$ -	\$ -	\$ -	\$ 1,287.00	\$ -	\$ -
110.8			\$ 23,360.40	\$ 4,380.75	\$ 2,673.90	\$ -	\$ 15,934.50	\$ -	\$ 371.25

EXHIBIT B

EXHIBIT B

SEC - Western Financial
Fee Application #2 Summary - Fees

Date		Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Oct 12 Fees	81.3	Hebrank, T.	\$ 247.50	\$ 20,121.75	\$ 9,900.00	\$ 1,831.50	\$ -	\$ 4,950.00	\$ -	\$ 3,440.25	
	32.1	Rodriguez, G.	\$ 180.00	\$ 5,778.00	\$ 378.00	\$ 846.00	\$ -	\$ 4,554.00	\$ -	\$ -	
	113.4			\$ 25,899.75	\$ 10,278.00	\$ 2,677.50	\$ -	\$ 9,504.00	\$ -	\$ 3,440.25	
Nov 12 Fees	44.6	Hebrank, T.	\$ 247.50	\$ 11,038.50	\$ 5,172.75	\$ -	\$ -	\$ 5,148.00	\$ -	\$ 717.75	
	6.3	Rodriguez, G.	\$ 180.00	\$ 1,134.00	\$ 252.00	\$ -	\$ -	\$ 882.00	\$ -	\$ -	
	50.9			\$ 12,172.50	\$ 5,424.75	\$ -	\$ -	\$ 6,030.00	\$ -	\$ 717.75	
Dec 12 Fees	66.6	Hebrank, T.	\$247.50	\$ 16,483.50	\$ 4,380.75	\$ 1,188.00	\$ -	\$ 10,543.50	\$ -	\$ 371.25	
	6.6	Hoslett, S.	\$211.50	\$ 1,395.90	\$ -	\$ 1,395.90	\$ -	\$ -	\$ -	\$ -	
	23.3	Rodriguez, G.	\$180.00	\$ 4,194.00	\$ -	\$ 90.00	\$ -	\$ 4,104.00	\$ -	\$ -	
	14.3	Ryan, L.	\$90.00	\$ 1,287.00	\$ -	\$ -	\$ -	\$ 1,287.00	\$ -	\$ -	
	110.8			\$ 23,360.40	\$ 4,380.75	\$ 2,673.90	\$ -	\$ 15,934.50	\$ -	\$ 371.25	
Grand Total	192.5	Hebrank, T.	\$ 247.50	\$ 47,643.75	\$ 19,453.50	\$ 3,019.50	\$ -	\$ 20,641.50	\$ -	\$ 4,529.25	
	6.6	Hoslett, S.	\$ 211.50	\$ 1,395.90	\$ -	\$ 1,395.90	\$ -	\$ -	\$ -	\$ -	
	61.7	Rodriguez, G.	\$ 180.00	\$ 11,106.00	\$ 630.00	\$ 936.00	\$ -	\$ 9,540.00	\$ -	\$ -	
	14.3	Ryan, L.	\$ 90.00	\$ 1,287.00	\$ -	\$ -	\$ -	\$ 1,287.00	\$ -	\$ -	
	275.1	Total		\$ 61,432.65	\$ 20,083.50	\$ 5,351.40	\$ -	\$ 31,468.50	\$ -	\$ 4,529.25	

SEC - Western Financial
Fee Application #2 Summary - Hours

Date	Description of Services	Hours	Personnel	Per Hour	Total Fee	Billing Category Allocation					
						A	B	C	D	E	F
Oct 12 Hours	81.3	Hebrank, T.				40.0	7.4	0.0	20.0	0.0	13.9
	32.1	Rodriguez, G.				2.1	4.7	0.0	25.3	0.0	0.0
	113.4					42.1	12.1	0.0	45.3	0.0	13.9
Nov 12 Hours	44.6	Hebrank, T.				20.9	0.0	0.0	20.8	0.0	2.9
	6.3	Rodriguez, G.				1.4	0.0	0.0	4.9	0.0	0.0
	50.9					22.3	0.0	0.0	25.7	0.0	2.9
Dec 12 Hours	66.6	Hebrank, T.				17.7	4.8	0.0	42.6	0.0	1.5
	6.6	Hoslett, S.				0.0	6.6	0.0	0.0	0.0	0.0
	23.3	Rodriguez, G.				0.0	0.5	0.0	22.8	0.0	0.0
	14.3	Ryan, L.				0.0	0.0	0.0	14.3	0.0	0.0
	110.8					17.7	11.9	0.0	79.7	0.0	1.5
Grand Total	192.5	Hebrank, T.				78.6	12.2	0.0	83.4	0.0	18.3
	6.6	Hoslett, S.				0.0	6.6	0.0	0.0	0.0	0.0
	61.7	Rodriguez, G.				3.5	5.2	0.0	53.0	0.0	0.0
	14.3	Ryan, L.				0.0	0.0	0.0	14.3	0.0	0.0
	275.1					82.1	24.0	0.0	150.7	0.0	18.3

EXHIBIT C

EXHIBIT C

SEC - Western Financial Costs

Date	Description	Expense	Personnel
10/4/2012	Safe Deposit Box	\$ 55.00	E3
10/31/2012	Website Additions	\$ 160.00	E3
10/31/2012	Copies 384 @ .05	\$ 19.20	Hebrank
10/31/2012	Postage	\$ 8.64	Hebrank
	Total	\$ 242.84	
11/30/2012	Copies 418@.05	\$ 20.90	Hebrank
11/30/2012	Postage	\$ 8.66	Hebrank
	Total	\$ 29.56	
12/31/2012	Copies 459@.05	\$ 22.95	Hebrank
12/31/2012	Postage	\$ 6.57	Hebrank
	Total	\$ 29.52	
	Grand Total	\$ 301.92	