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8 Attorneys for Mills Potoczak & Company,  
Former Trustee of Defendant PWCG Trust

9  
10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**

13 SECURITIES AND EXCHANGE  
14 COMMISSION,  
15 Plaintiff,  
16 vs.  
17 PACIFIC WEST CAPITAL GROUP,  
INC., *et al.*,  
18 Defendants.

Case No. 2:15-cv-02563 DDPFFM

**NOTICE OF HEARING ON INTERIM FEE  
APPLICATION OF MILLS POTOCZAK &  
COMPANY, FORMER TRUSTEE OF DEFENDANT  
PWCG TRUST FOR PAYMENT OF FEES AND  
REIMBRUSEMENT OF EXPENSES**

Date: 11/23/20  
Time: 10:00am  
Courtroom: 9C  
Judge: Hon. Dean D. Pregerson

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21 TO ALL INTERESTED PARTIES:

22 PLEASE TAKE NOTICE that on November 23, 2020, at 10:00 a.m. in Courtroom 9C of the  
23 above-entitled Court, located at 350 W. 1<sup>st</sup> Street, Los Angeles, California 90012, the Court will  
24 consider the interim application of Mills Potoczak & Company,  
25 Former Trustee of Defendant PWCG Trust for approval and payment of fees and expenses  
26 (“Application”).

27 **Procedural Requirements:** If you oppose the Applications, you are required to file your written  
28

1 opposition with the Office of the Clerk, United States District Court, 255 East Temple Street, Los  
2 Angeles, California 90012-3332 and serve the same on the undersigned not later than 21 calendar days  
3 prior to the hearing.

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

6  
7 Date: October 20, 2020

James K. Roosa  
Roosa Co., LP

8  
9 Dennis J. Kelly, Esq.  
Dillingham & Murphy LLP

10 /s/ Dennis J. Kelly  
11 \_\_\_\_\_  
12 Attorneys for Mills Potoczak & Company,  
Trustee of Defendant PWCG Trust

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10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 vs.

17 PACIFIC WEST CAPITAL GROUP,  
INC., *et al.*,

18 Defendants.

Case No. 2:15-cv-02563 DDP-FFM

**TENTH INTERIM APPLICATION FOR APPROVAL  
AND PAYMENT OF FEES AND COSTS TO MILLS,  
POTOCZAK & COMPANY, AS FORMER TRUSTEE  
OF PWCG TRUST**

Date: 11/23/20

Time: 10:00am

Courtroom: 9C

Judge: Hon. Dean D. Pregerson

20 Mills, Potoczak & Company, the Former Trustee of Defendant PWCG Trust (hereafter, the  
21 "Trustee"), hereby submits this Tenth interim application for payment of administrative fees and  
22 reimbursement of costs for the time from March 24, 2020, through June 23, 2020 ("Tenth Application  
23 Period").

24 The Former Trustee has incurred \$ 6742.50 in fees and \$ 26.21 in costs for this Tenth  
25 Application Period and asks the Court to approve, on an interim basis, and authorize payment of the fees  
26 incurred of \$ 6742.50 and costs incurred of \$ 26.21. Such fees and expenses are summarized on **Exhibit**  
27 **A** hereto.  
28

Detailed descriptions of the services rendered are contained in **Exhibit B** attached hereto, which summarizes hours and fees billed to each category of services on a monthly basis during the Tenth Application Period. During the Tenth Application Period, the Trustee and its staff have spent 47 hours at an overall blended billing rate of \$ 143.45 per hour.

**Exhibit C** consists of a summary of all costs incurred by the Trustee during the Tenth Application Period in connection with services provided.

**I. FEE APPLICATION**

The Trustee’s work during the Tenth Application Period falls into the following categories:

- Transition activities in support of Receiver.
- Policy Premium Analysis and notification of upcoming premium payments.

**A. General Duties**

During the Tenth Application Period, the Trustee (i) participated in meetings and conferences with the Receiver and legal counsel focused on advising and updating the Receiver regarding the PWCG Trust and its assets; (ii) handled general administrative matters including reviewing mail, emails and other correspondence directed to the Trustee and PWCG Trust, and; (iii) advised the Receiver regarding the status of policies held in the Trust (including premium payment deadlines) and related correspondence.

In addition, the Trustee has responded to numerous inquiries from investors and the Receiver regarding the status of the PWCG Trust.

The Trustee’s fees for this category of work are as follows:

<b>Name</b>	<b>Title</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
William M Potoczak	President	\$300	5.75	1725.00
Linda J. Lee	Office manager and life settlement staff	\$120	34.50	4140.00
Christina M. Shook	Senior life settlement staff	\$130	6.75	877.50
<b>Total</b>			<b>47</b>	<b>6742.50</b>
Average rate per hour				\$143.45

**B. Costs**

The Trustee requests that the Court approve \$ 26.21 in costs. A detailed description of each expense is included in **Exhibit C**.

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

3 In considering the present Tenth Interim Fee Application, the Court should consider: (1) the  
4 complexity of the Trustee's tasks; (2) the fair value of the time, labor, and skill measured by  
5 conservative business standards; (3) the quality of work performed, including the results obtained and  
6 the benefit to the receivership estate; (4) the burden the receivership estate may safely be able to bear;  
7 and (5) the Commission's opposition or acquiescence.

8 The Trustee respectfully submits that the structure and operation of the PWCG Trust involves a  
9 level of complexity that greatly exceeds the structure and operation of more common life settlement  
10 entities. The Trustee bases this assessment on its extensive experience in administering life settlement  
11 assets on behalf of a numerous entities both in the U.S. and abroad.

12 The Trustee's work has helped to maintain the operations of the PWCG Trust during the  
13 important transition of servicing work for the policies and it should be fairly compensated for its work.

14 On February 12, 2020, this Court entered its Order (Dkt. 314) stating (in pertinent part) that "1.  
15 The Receiver is authorized to amend the Trust Agreement for PWCG Trust to remove MPC as Trustee  
16 and substitute in the Receiver as Trustee.... 3. MPC may seek Court approval of its reasonable fees and  
17 costs via noticed fee applications, as it has throughout the receivership, for its services until such time as  
18 the transition of all Trustee duties to the Receiver has been completed." MPC respectfully submits that  
19 the within Application is submitted under the authority of the Court's February 12, 2020 Order.

20 **III. CONCLUSION**

21 The Trustee has worked diligently and efficiently in fulfilling his duties and has provided  
22 valuable service to the receivership estate in that regard.

23 WHEREFORE, the Trustee requests an order:

24 1. Approving \$ 6742.50 in fees and \$ 26.21 in costs incurred by the Trustee during the Tenth  
25 Application Period and authorizing payment, on an interim basis, of \$ 6768.71 from available  
26 receivership estate assets; and

27 2. Granting such other and further relief as is appropriate.  
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Date: October 20, 2020

James K. Roosa  
Roosa Co., LP

Dennis J. Kelly, Esq.  
Dillingham & Murphy LLP

/s/ Dennis J. Kelly

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Attorneys for Trustee Mills Potoczak & Company

# EXHIBIT A

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User Nickname 1	Hours	Rate Value	Slip Value
ADMIN - UPS Total			25.01
ADMIN - Faxing Total			<u>1.20</u>
<b>Expense Total</b>			<b>26.21</b>
CMS - Transition Total	<u>6.75</u>	130.00	<u>877.50</u>
<b>CMS Total</b>	<b>6.75</b>	<b>130.00</b>	<b>877.50</b>
LJL Transition Total	<u>34.50</u>	120.00	<u>4,140.00</u>
<b>LJL Total</b>	<b>34.50</b>	<b>120.00</b>	<b>4,140.00</b>
WMP Transition Total	<u>5.75</u>	300.00	<u>1,725.00</u>
<b>WMP Total</b>	<b>5.75</b>	<b>300.00</b>	<b>1,725.00</b>
<b>Combined Time</b>	<b><u>47.00</u></b>		<b>6,742.50</b>
<b>Grand Total (Time and Expenses)</b>			<b><u>6,768.71</u></b>



# EXHIBIT B

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PWCG Time Slips:

\$6,742.50

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6,742.50

03/24/2020 - 06/23/2020

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
3/24/2020	TIME	CMS	1.00	\$130.00	\$130.00	COMPLETE 5 TRUSTEE CERTIFICATION AND TRUSTEE POWER FORMS FOR TRANSAMEICA POLICY(S) FOR WMP TO EXECUTE AND HEBRANK TO EXECUTE TO TRANSFER TRUSTEE SAVE AND EMAIL ITM AND HEBRANK 10		
3/25/2020	TIME	CMS	0.50	\$130.00	\$65.00	CONFIRMATION OF TRUSTEE CHANGES ON LINCOLN FINANCIAL GROUP POLICY(S) SAVE AND EMAIL ITM 21S SERVICES AND HEBRANK 4 CONFIRMATION OF TRUSTEE		
3/26/2020	TIME	CMS	0.25	\$130.00	\$32.50	CHANGES (PACIFIC LIFE POLICY(S) ) SCAN AND EMAIL TO TIME AND HEBRANK AND SAVE IN SETTLEMENT FILES, MAIL RECEIVED		
3/26/2020	TIME	CMS	0.50	\$130.00	\$65.00	3/20 - 3/24 SCAN AND EMAIL CONFIRAMTIO NOF 2 TRUSTEE CHANGES TO ITM AND HEBRANK ON		
3/30/2020	TIME	CMS	0.25	\$130.00	\$32.50	LYNCH 9122 AND HAWS 5490 SEM TO ITM AND E3 MAIL RCVD FROM 3/27 -		
4/2/2020	TIME	CMS	0.75	\$130.00	\$97.50	4/1 AND SAVE TO SETTLEMENT FILES ON SERVER COMPLETE AIG CERTIFICATION OF TRUST FORM AND ADDRESS CHANGE FORM AND ADDRESS CHANGE FORMS ON 4 POLICY(S) AND EMAIL TO ITM 21ST AND E3 TO EXECUTE AND SEND TO		
4/2/2020	TIME	CMS	1.00	\$130.00	\$130.00	CARRIER AS REQUESTED BY CARRIER / ADD DATE OF TRUST ESTABLISHED ON OWERNSHIP FORM ON RUBINSON 1757 AND FAX TO CARRIER FOR		
4/8/2020	TIME	CMS	0.25	\$130.00	\$32.50	PROCESSING PREP AND SEND LIST OF POLICY(S) THAT WE DO NOT HAVE CONFIRMATION OF THE NEW TRUSTEE CHANGES TO ITM TO SEE IF THEY		
4/8/2020	TIME	CMS	0.25	\$130.00	\$32.50	HAVE ANY		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
4/13/2020	TIME	CMS	0.50	\$130.00	\$65.00	SCAN AND EMAIL MAIL RCVD TO ITM SERVICES AND SAVE TO SETTLEMENT FILES		
4/16/2020	TIME	CMS	0.25	\$130.00	\$32.50	PREP GENERATION SKIPPING TRANSFER TAX GSTT AFFIDAVIT FFROM FOR WMP ON MARR 3458 DEATH CLAIM AND SEND BACK TO ITM 21ST		
4/24/2020	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND EMAIL ITM 21ST SERVICES MAIL THAT WAS RCVD ON APRIL 18		
4/27/2020	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND EMAIL ITEM 21ST SERVICES 4 CONFIRMATIONS OF TRUSTEE CHANGE ON AMERICAN GEN LIFE POLICY(S)		
5/5/2020	TIME	CMS	0.25	\$130.00	\$32.50	SCAN AND EMAIL MAIL RCVD TO ITM 21ST AND SAVE TO SETTLEMENT FILES		
6/16/2020	TIME	CMS	0.50	\$130.00	\$65.00	SCAN / EMAIL AND SAVE TO SETTLEMENT FILES MAIL RCVD WITHIN THE LAST WEEK AND HALF		
		<b>CMS - Transition Total</b>	<b>6.75</b>		<b>\$877.50</b>			<b>\$877.50</b>
4/1/2020	TIME	LJL	0.50	\$120.00	\$60.00	RESEARCH AND SEND CANNON INFO TO E3 /ITM		
4/10/2020	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL		
4/14/2020	TIME	LJL	2.75	\$120.00	\$330.00	PREP AND SCAN POLICY FILES X 17		
4/15/2020	TIME	LJL	3.50	\$120.00	\$420.00	PREP AND SCAN POLICY(S) FILES X 19		
4/20/2020	TIME	LJL	0.75	\$120.00	\$90.00	SCAN POLICY(S) FILES X5		
4/21/2020	TIME	LJL	2.00	\$120.00	\$240.00	PREP AND SCAN POLICIES X 9		
4/22/2020	TIME	LJL	3.00	\$120.00	\$360.00	PREP AND SCAN POLICY(S) FILES		
5/13/2020	TIME	LJL	1.00	\$120.00	\$120.00	RESEARCH GREEN AND GOLD INVESTMENT SOLD TO RHYMES FOR VENESSA / EMAILS		
5/19/2020	TIME	LJL	1.00	\$120.00	\$120.00	PREP AND SCAN POLICY(S)		
5/19/2020	TIME	LJL	2.50	\$120.00	\$300.00	EXPORT INVESTORS ACT / SORT BY POLICY(S) / REVIEW TOTAL DEATH BENEFIT / LOOK FOR PRIVATE SALES FOR VANESSA /		
5/20/2020	TIME	LJL	2.50	\$120.00	\$300.00	POLICY SCANNING X 13		
5/20/2020	TIME	LJL	1.00	\$120.00	\$120.00	PRIVATE SALE INFO		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
5/20/2020	TIME	LJL	0.25	\$120.00	\$30.00	RESEARCH INVESTOR DETAIL FOR MUSGRAVE PER VANESSA REQUEST		
5/27/2020	TIME	LJL	0.25	\$120.00	\$30.00	W/ VANESSA ON RESEARCH PROJECT		
5/27/2020	TIME	LJL	1.50	\$120.00	\$180.00	BEGIN RESEARCH ITEMS REQUESTED		
5/28/2020	TIME	LJL	2.50	\$120.00	\$300.00	BEGIN RESEARCH ITEMS REQUESTED		
5/28/2020	TIME	LJL	2.50	\$120.00	\$300.00	WORK ON PRIVATE SALES EXPORT BRAODRIVER INVESTMENTS FOR		
5/29/2020	TIME	LJL	0.50	\$120.00	\$60.00	VANESSA WORK ON DEFAULT / PRIVATE SALE		
6/2/2020	TIME	LJL	4.50	\$120.00	\$540.00	SPREADSHEET FOR VANESSA DEFAULT / PRIVATE SALE WORKSHEE CLEAN UP		
6/3/2020	TIME	LJL	1.00	\$120.00	\$120.00	/ EMIAL TO WMP RESEARCH AND RESPOND TO E3 REQUEST ON EDWARDS AND TRAVIS PRIVATE SALE		
6/22/2020	TIME	LJL	0.50	\$120.00	\$60.00	TRANSACTION		
6/22/2020	TIME	LJL	0.25	\$120.00	\$30.00	INVESTOR CALL WESTFUJAL		
		<b>LJL - Total</b>	<b>34.50</b>		<b>\$4,140.00</b>			<b>\$4,140.00</b>
3/24/2020	TIME	WMP	0.75	\$300.00	\$225.00	SIGN SEVERAL TRUSTEE CHANGE FORMS		
3/27/2020	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW TRUSTEE CHANGE CORRESPONDENCE		
3/30/2020	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR CALL AND RELATED EMAIL		
3/31/2020	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR ACCOUNT BALANCE QUESTIONS		
4/1/2020	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR ACCOUNT AND CONTRACTS		
4/6/2020	TIME	WMP	0.25	\$300.00	\$75.00	EMAIL RE TRANSITION WORK CONF CALL / UPDATE AND EMAIL TO HEBRANK		
4/7/2020	TIME	WMP	0.25	\$300.00	\$75.00	RE TRANSITION		
4/8/2020	TIME	WMP	0.25	\$300.00	\$75.00	FOLLOW UP ON TRANSITION		
4/16/2020	TIME	WMP	0.25	\$300.00	\$75.00	READ AND SIGN AFFIDAVIT FOR MARR REVIEW GREEN INVESTOR TRANSACTION AND		
5/13/2020	TIME	WMP	0.25	\$300.00	\$75.00	SALE TO RHYME		
5/19/2020	TIME	WMP	0.25	\$300.00	\$75.00	ANALYSIS OF PRIVATE SALES		
5/21/2020	TIME	WMP	0.75	\$300.00	\$225.00	RESEARCH PRIVATE INVESTOR SALES		
5/28/2020	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW PRIVATE SALE SPREADSHEET		
6/3/2020	TIME	WMP	0.50	\$300.00	\$150.00	INVESTOR ACCOUNTING		
6/4/2020	TIME	WMP	0.50	\$300.00	\$150.00	MEETING RE INVESTOR ANALYSIS		
6/17/2020	TIME	WMP	0.25	\$300.00	\$75.00	INVESTOR CORRESPONDENCE		

Transaction Date	Trans Type	User Nickname	Time Spent	Rate Value	Slip Value	Description	PREMIUM	TRANSITION
6/22/2020	TIME	WMP	0.25	\$300.00	\$75.00	REVIEW EMAILS		
		<b>WMP - Total</b>	<b>5.75</b>		<b>\$1,725.00</b>			<b>\$1,725.00</b>

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**PWCG EXPENSE SLIPS:**  
**03/24/2020 - 06/23/2020**

**\$26.21**

**25.01      -      -      1.20**

Transaction Date	Trans Type	User Nickname	Quantity	Price	Slip Value	Description	EXP -			
							EXP - UPS	POSTAGE	EXP COPIES	EXP - MISC
4/8/2020	EXP	ADMIN	1	\$25.01	\$25.01	UPS INVOICE DATE 3/21/20 - CLAIM PKG TO ITM	\$25.01			
4/8/2020	EXP	ADMIN	4	\$0.30	\$1.20	FAXES 3/24/20 - 4/8/20				\$1.20