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5 Attorneys for Third-Party Objectors, Robert Allen; Elayne Allen; Vellore  
6 Muraligopal; Vellore Muraligopal, Trustee of the Muraligopal Living Trust;  
Myron and Ruby Cinque, Trustees of the Cinque Family Trust; Rick and Blanche  
7 Higdon, Trustees of the Higdon Revocable Trust; Klaus Kuehn; Lynda Kuehn;  
Richard Paul Blanford; Glenn Goodwin, Trustee of the Glenn Goodwin Trust; and  
8 James Powell

9  
10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12 **WESTERN DIVISION - LOS ANGELES**

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 v.

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

20 Defendants.

CASE NO. 11-08607-R-DTB

SUPPLEMENTAL  
OBJECTION OF CERTAIN  
LIMITED PARTNERS OF  
COPELAND PROPERTIES  
TEN TO RECEIVER  
PRELIMINARY REPORT  
DATED NOVEMBER 18, 2011

*[Concurrently filed with  
Declaration of William P. Tooke  
In Support of Supplemental  
Objection of Certain Limited  
Partners of Copeland Properties  
Ten to Receiver Preliminary  
Report Dated November 18,  
2011]*

Date: January 23, 2019  
Time: 10:00 a.m.  
Ctrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

I.

**INTRODUCTION**

1  
2  
3 On December 19, 2011, the above-entitled Court continued to January 23,  
4 2012, the hearing on the Preliminary Report of Receiver Thomas C. Hebrank,  
5 (“Receiver’s Report”), so that the Receiver could meet and confer with counsel  
6 concerning written opposition filed on behalf of 88.38 percent of the limited  
7 partners that own Copeland Properties Ten (“CP-10”). Unfortunately, the Receiver  
8 has flagrantly ignored the Court’s direction and has taken affirmative steps to  
9 block counsel for objecting parties from obtaining information. It is respectfully  
10 requested, based on the following and opposition previously filed on December 12,  
11 2011, that CP-10 be deemed not part of the Receivership ordered by this Court.

12 II.

13 **THE RECEIVER’S UNWILLINGNESS TO MEET AND CONFER**

14 The following reflects the Receiver’s unwillingness to cooperate or provide  
15 information to the limited partners of CP-10:

- 16 1. On November 18, 2011, certain limited partners of CP-10 requested in  
17 writing a meeting with the Receiver. See Exhibit “A” to Declaratoiuonof  
18 William P. Tooke (“Tooke Dec.”).
- 19 2. On November 30, 2011, the Receiver declined in writing to meet until the  
20 Court ruled on the issue of the scope of the Receivership. See Exhibit  
21 “B” to Tooke Dec.: “Once the District Court issues its ruling, and  
22 depending on the ruling, we can discuss when a meeting of the limited  
23 partners should take place.”
- 24 3. On December 19, 2011, the court continued the hearing relating to the  
25 Receiver’s Preliminary Report so that the Receiver could meet and confer  
26 with counsel for objecting parties.
- 27 4. Immediately after the hearing, in the hallway of the Courthouse, the  
28 Receiver represented that he would share information with counsel and

1 would allow counsel to obtain information from defendants. Tooke Dec.  
2 ¶5.

3 5. On December 21, 2011, defendant Charles Copeland advised CP-10's  
4 counsel that he had been warned by the SEC that providing information  
5 to CP-10 or its counsel could be a violation of the terms of his stipulated  
6 judgment. Copeland further advised CP-10's counsel that he had sent a  
7 request to the Receiver to be granted permission to provide CP-10  
8 information. Tooke Dec. ¶6.

9 6. On December 22, 2011, counsel for CP-10 sent an email asking the  
10 Receiver if the Receiver would consent to Copeland providing CP-10  
11 with information. Exhibit "C" to Tooke Dec.

12 7. On January 5, 2012, the Receiver sent an email advising that he would  
13 not respond to CP-10's request because he did not have counsel. Exhibit  
14 "D" to Tooke Dec.

15 8. On January 6, 2010, CP-10's counsel responded that in light of the  
16 Receiver's refusal to meet and confer as directed by the Court, CP-10  
17 would ask the court to confirm that it is not included in the Receivership.  
18 Exhibit "E" to Tooke Dec.

19 **III.**

20 **THE BANK HAS THREATENED TO PURSUE**  
21 **PERSONAL GUARANTORS IF CP-10 IS DEEMED**  
22 **TO BE INCLUDED IN THE RECEIVERSHIP**

23 There is a loan that encumbers CP-10's real property and several limited  
24 partners of CP-10 have personally guaranteed the loan. As explained in the  
25 Objection filed by CP-10 on December 12, 2011, the rent received from the tenant  
26 occupying the property is sufficient to pay the mortgage and all costs associated  
27 with property management and results in an annual net profit for the Partnership.  
28

1 Nonetheless, the bank holding the note was present at the hearing on December 19,  
2 2011, and indicated after the hearing, to the Receiver and CP-10's counsel, that  
3 despite the fact that there has been no lapse in mortgage payments, the inclusion of  
4 CP-10 in the receivership would be deemed a default under the terms of the note.  
5 The bank warned that in the event of a default it would pursue the limited partners  
6 who personally guaranteed the note. Tooke Dec. ¶10.

7 **IV.**

8 **THE FACTS DO NOT WARRANT INCLUSION**  
9 **OF CP-10 INTO THE RECEIVERSHIP**

10 The Receiver generally asserts that there has been a "ponzi-like scheme" and  
11 "commingling" of millions of dollars, but when the Receiver's claim is examined  
12 more closely it would appear to be a gross generalization that does not apply to  
13 CP-10. The Receiver relies on a "summary" attached to his report as Exhibit "B,"  
14 indicating that CP-10 received a \$31,000 loan from another partnership – hardly  
15 the millions of dollars of commingling as claimed by the Receiver. Inter-company  
16 loans by themselves are not evidence of fraud and there is no evidence that said  
17 loan was improper, unfair or caused any detriment to anyone. As demonstrated in  
18 the Objection filed by CP-10 on December 17, 2011, the cash flow of the CP-10  
19 Partnership will easily enable repayments of any such loans.

20 The Receiver claimed in its reply that one of the CP-10 limited partners is an  
21 investor in another partnership and borrowed money from that partnership. First,  
22 there is nothing wrong or even suspect about a person having investments in  
23 different partnerships nor is there any evidence that the alleged loan was improper.  
24 We understand the terms of the loan were commercially reasonable and all  
25 payment obligations have been honored. The receiver has provided no evidence  
26 that the loan was unreasonable, unfair or is in default. Second, even if one was to  
27 assume the loan or investment was improper, it would be an issue between the  
28

1 individual investor/borrower and the other partnership that would have nothing to  
2 do with CP-10.

3 When the Receiver's allegations concerning CP-10 are examined, there is no  
4 appearance that it was a participant in commingling assets. Indeed, the summary  
5 attached to the Receiver's report as Exhibit "B" indicates that CP-10 loaned  
6 \$100,000 to other partnerships, which indicates CP-10 is most likely to be a  
7 creditor in this receivership rather than a debtor.

8 Taking control of CP-10's assets is not necessary given that there is no  
9 indication that any partner has any intention of transferring or liquidating the  
10 partnership assets. Furthermore, the receiver ignores disastrous results that  
11 inclusion of CP-10 into the receivership could cause, including potential  
12 dissolution of CP-10 by operation of law, default and foreclosure by the bank  
13 holding a note and deed of trust against CP-10's only asset, and significant liability  
14 such a default would unfairly foist upon the limited partners who personally  
15 guaranteed CP-10's loan commitment.

16 Finally, inclusion of CP-10 would cause significant personal harm to many  
17 of the limited partners who are reliant on the obviously legitimate income that the  
18 partnership produces for them. As declarations previously submitted show, a  
19 number of CP-10's limited partners are retirees, dependent on distributions from  
20 the partnership to pay their basic living expenses. The SEC's action was intended  
21 to protect such individuals, yet by including partnerships such as CP-10 in the  
22 receivership, this legal action would exacerbate any harm that they have already  
23 suffered.

24 CP-10 is a viable partnership producing significant income from commercial  
25 property purchased solely with funds of its own limited partners. There is no  
26 reason for CP-10's inclusion in the Receivership.

27 //

28 //

V.

**DUE PROCESS FAVORS NOT INCLUDING NON-PARTIES,  
SUCH AS CP-10, IN THE RECEIVERSHIP**

CP-10 and the other limited partnerships are not parties to this lawsuit. Thus, their inclusion into a receivership creates significant due process concerns because the receivership will substantially interfere with their property rights. Solis v. Matheson, 563 F.3d 425, 437-38 (9<sup>th</sup> Cir. 2009). Although the defendants in this action consented to the judgment, they did so without any admission of liability. See Consent, para. 2. Yet the Receiver has bootstrapped the “consent” into allowing the Receiver to take action concerning nonparties that the defendants could not do on their own and which, as more fully explained in objection parties’ objection filed on December 12, 2011, is contrary to California law.

VI.

**CONCLUSION**

For all the foregoing reasons, it is respectfully requested that CP-10 be excluded from the Receivership.

DATED: January 10, 2012

MIRAU, EDWARDS, CANNON, LEWIN & TOOKE, a Professional Corporation

By: W.P. Tooke  
William P. Tooke

Attorneys for Third-Party Objectors, Robert Allen; Elayne Allen; Vellore Muraligopal; Vellore Muraligopal, Trustee of the Muraligopal Living Trust; Myron and Ruby Cinque, Trustees of the Cinque Family Trust; Rick and Blanche Higdon, Trustees of the Higdon Revocable Trust; Klaus Kuehn; Lynda Kuehn; Richard Paul Blanford; Glenn Goodwin, Trustee of the Glenn Goodwin Trust; and James Powell

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14 COMMISSION,

15 Plaintiff,

16 v.

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

20 Defendants.

CASE NO. 11-08607-R-DTB

DECLARATION OF WILLIAM  
P. TOOKE IN SUPPORT OF  
SUPPLEMENTAL OBJECTION  
OF CERTAIN LIMITED  
PARTNERS OF COPELAND  
PROPERTIES TEN TO  
RECEIVER PRELIMINARY  
REPORT DATED NOVEMBER  
18, 2011

*[Concurrently filed with  
Supplemental Objection of Certain  
Limited Partners of Copeland  
Properties Ten to Receiver  
Preliminary Report Dated  
November 18, 2011]*

Date: January 23, 2019  
Time: 10:00 a.m.  
Ctrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

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**DECLARATION OF WILLIAM P. TOOKE**

I, William P. Tooke, declare as follows:

1. I am legal counsel for Copeland Ten Properties (“CP-10. I have personal knowledge of the facts set forth in this declaration and if called as a witness I would and could testify competently thereto.

2. Attached hereto as Exhibit “A” is a true and correct copy of a written request made on or about November 18, 2011, by certain limited partners of Copeland Properties Ten (“CP-10”) to the Receiver requesting a meeting with the Receiver.

3. Attached hereto as Exhibit “B” is a true and correct copy of a written response by the Receiver, received on or about November 30, 201, declining to meet with the limited partners until the Court ruled on the issue of the scope of the Receivership.

4. On December 19, 2011, the court continued the hearing relating to the Receiver’s Preliminary Report so that the Receiver could meet and confer with counsel for objecting parties.

5. Immediately after the hearing, in the hallway of the Courthouse, the Receiver told me that he would share information with me and would allow me to obtain information from the Copeland defendants.

6. On December 21, 2011, I was advised by defendant Charles Copeland that he had been warned by the SEC that providing information to CP-10 or its counsel could be a violation of the terms of his stipulated judgment. Copeland further advised that he had sent a request to the Receiver to be granted permission to provide CP-10 information.

7. Attached hereto as Exhibit “C” is an email I sent to the Receiver on December 22, 2011, asking the Receiver to consent to Copeland providing CP-10 with information.





To: Thomas C. Hebrank, Principal  
E3 Advisors  
501 W. Broadway, Suite 800  
San Diego, CA. 92101

November 18, 2011

Pursuant to Article 8 of the Copeland Properties Ten LP Partnership agreement the undersigned limited partners want you to convene a meeting of the limited partners and yourself as General Partner. At:

Goodwin Insurance  
1806 Orange Tree Lane  
Redlands, Ca. 92373

In 10 days of the receipt of this notice to discuss the partnership status with the LTD Partners. Thank you in advance in expediting this request.

\_\_\_\_\_  
Robert R. Allen

*Robert McColloch*  
Robert McColloch

\_\_\_\_\_  
Elayne Allen

*Dr. V. G. Muraligopal* 11/22/11  
Dr. V. G. Muraligopal

*Richard Paul Blandford* 11/22/11  
Richard Paul Blandford

\_\_\_\_\_  
Jim Powell

*Myron Clinque* 11/22/11  
Myron Clinque

*Harold Racine* 11/22/11  
Harold Racine

*Glenn Goodwin* 11/22/11  
Glenn Goodwin

\_\_\_\_\_  
Copeland Properties Five, LP

\_\_\_\_\_  
Rick Higdon

*Klaus Kuehn* 11/22/11  
Klaus Kuehn

\_\_\_\_\_  
Linda Kue

November 30, 2011

Dear Limited Partners of Copeland Properties Ten, L.P.,

On November 29, 2011, I received the enclosed letter signed by some of you, requesting that I convene a meeting of the limited partners of Copeland Properties Nine, L.P. ("CP10").

As you know, on October 25, 2011, I was appointed permanent receiver for Copeland Wealth Management, A Financial Advisory Corporation ("CWM"), Copeland Wealth Management, A Real Estate Corporation ("Copeland Realty"), and their subsidiaries and affiliates.

On November 18, 2011, I filed a Preliminary Report with the District Court. If you have not reviewed the Preliminary Report, it is available at my website: [www.ethreadvisors.com](http://www.ethreadvisors.com). In the Preliminary Report, I have asked the District Court to clarify and confirm that the 23 limited partnerships, including CP10, are affiliates of CWM and Copeland Realty, and therefore included in the receivership. The reasons for this request are discussed in the Preliminary Report, which I encourage you to review and consider. The Preliminary Report is set for hearing before the District Court on December 19, 2011.

It is important that the status of the limited partnerships vis-à-vis the receivership be clarified by the District Court before further partnership business is conducted. Therefore, as much as possible, I am maintaining the status quo with respect to the limited partnerships until the December 19 hearing. Once the District Court issues its ruling, and depending on the ruling, we can discuss when a meeting of the limited partners should take place. Until then, I am happy to answer any specific questions you have over the telephone or by e-mail.

Best regards,



Thomas C. Hebrank  
Court Appointed Receiver

**William Tooke**

---

**From:** William Tooke  
**Sent:** Thursday, December 22, 2011 1:51 PM  
**To:** 'Thomas C. Hebrank, CPA, CIRA (thebrank@ethreadvisors.com)'; 'hebrank@ethreadvisors.com'  
**Cc:** 'Fates, Ted'; 'chuck@thecopelandgroup.com'  
**Subject:** Copeland Properties Ten

Mr. Hebrank:

As you know, this firm represents Copeland Properties Ten ("CP-10"). I understand from Mr. Fates of Allen Matkins that his firm is not currently representing you as receiver and that communication should be directed to you. I have copied Mr. Fates with this email so that he can correct me if I somehow misunderstood him.

I have 2 requests:

1. I need information. I understood from you after the hearing that I could contact Mr. Copeland. I have attempted to contact Mr. Copeland and he has indicated that he believes he needs your permission before he can provide information to me. Apparently, Mr. Copeland's concern stems from communication his counsel received after we filed our objection with Mr. Copeland's declaration. He has told me he sent you an email asking for permission to provide information to me, but has not heard back from you. I am copying Mr. Copeland with this email so he can correct me if I somehow misunderstood him.
2. We would like to know if there is anything that CP-10 can do that would satisfy you to agree that either CP-10 is not included in the receivership or may be removed from the receivership. Our analysis to date indicates that CP-10's transactions with other Copeland entities were minimal, bear no indication of fraud or commingling and, if anything, were highly advantageous for other investors. Nonetheless, we invite any proposals the receiver may have to resolve this matter as quickly as possible.

**William P. Tooke, Esq.**

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**William Tooke**

---

**From:** Tom Hebrank [thebrank@ethreadvisors.com]  
**Sent:** Thursday, January 05, 2012 10:27 AM  
**To:** William Tooke  
**Subject:** RE: Copeland Properties Ten

Mr. Tooke:

As you are aware from the hearing last month, I currently do not have legal representation, so I will need to defer responding to your inquiries until I do have the benefit of legal counsel.

At the hearing scheduled for January 23<sup>rd</sup>, I do intend to ask the Court to allow for a forensic accounting to be conducted for all of the Copeland entities in the receivership estate within a appr. 90 day timeframe so that the Court and parties can all have the benefit of knowing the financial status of each entity.

Thomas C. Hebrank, CPA, CIRA  
E3 Advisors

---

**From:** William Tooke [mailto:wtooke@mechlaw.com]  
**Sent:** Thursday, December 22, 2011 1:51 PM  
**To:** Thomas C. Hebrank, CPA, CIRA (thebrank@ethreadvisors.com); hebrank@ethreadvisors.com  
**Cc:** Fates, Ted; chuck@thecopelandgroup.com  
**Subject:** Copeland Properties Ten

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**William Tooke**

---

**From:** William Tooke  
**Sent:** Friday, January 06, 2012 1:38 PM  
**To:** 'Tom Hebrank'  
**Cc:** Mark Edwards  
**Subject:** RE: Copeland Properties Ten

Mr. Hebrank:

Judge Real continued the hearing to 1/23 to allow time for you to work with us to resolve the concerns expressed in CP10's response. That was the intention of my email below. Under the circumstances, I will ask the court to find that CP10 is not part of the receivership.

Further, I understand you have called a meeting of the limited partners of the various partnerships. As noted above, your prior report to the court sought clarification as to the scope of the receivership and whether it includes the limited partnerships. Until the court clarifies its intention as to the scope, we trust that such meeting will be limited to providing information concerning the receiver's *current* role, and that you understand that you are not empowered to act with respect to the partnerships beyond the interests held by the entities currently in receivership.

**William P. Tooke, Esq.**

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