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 9 **UNITED STATES DISTRICT COURT**
 10 **NORTHERN DISTRICT OF CALIFORNIA**

11 **SECURITIES AND EXCHANGE**
 12 **COMMISSION,**

13 **Plaintiff,**

14 **vs.**

15 **SMALL BUSINESS CAPITAL CORP.;**
MARK FEATHERS; INVESTORS
 16 **PRIME FUND, LLC; and SBC**
PORTFOLIO FUND, LLC,

17 **Defendants.**

Case No. CV12-03237

RECEIVER'S FIRST INTERIM FEE APPLICATION

Date: February 22, 2013
 Time: 9:00 a.m.
 Ctrm: 4 - 5th Floor
 Judge: Hon. Edward J. Davila

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1 Thomas A. Seaman (the "Receiver"), the court-appointed Permanent Receiver
2 for Small Business Capital Corp. ("SB Capital"), Investors Prime Fund, LLC
3 ("IPF"), SBC Portfolio Fund, LLC ("SPF") and their subsidiaries and affiliates
4 (collectively, the "Receivership Entities"), submits this first interim application for
5 approval and payment of fees. This application covers the period June 1, 2012,
6 through September 30, 2012 (the "First Application Period").

7 During the First Application Period, the Receiver and his staff spent 1,072.7
8 hours executing the duties set forth in the Temporary Restraining Order and Order
9 Appointing Receiver) entered on June 26, 2012 ("TRO"); and the subsequent
10 Preliminary Injunction entered on July 10, 2012 ("PI") and subsequent orders of the
11 Court. During this period the Receiver recovered \$13,236,328.85 in gross receipts
12 for the receivership estate. By this First Interim Fee Application, Thomas Seaman
13 seeks approval of \$241,927.00 in fees incurred from the time of the Receiver's
14 appointment through September 30, 2012, a time period of approximately 14 weeks.
15 The fees were incurred at a weighted average hourly rate of \$226 per hour. The
16 Receiver seeks approval to pay 90% of this amount, or \$217,734.30. The Receiver
17 does not seek reimbursement of any expenses.

18 19 SCOPE OF THE RECEIVER'S WORK

20 During the First Application Period the Receiver, his agents and counsel
21 devoted a significant number of hours control of the Receivership Entities,
22 substantially reducing the cost of operating the Receivership Entities and managing
23 their assets, including servicing the loan portfolios and working towards resolution
24 of non-performing and other impaired loans. The Receiver also initiated a forensic
25 accounting of the cash receipts and disbursements of the Receivership Entities to
26 determine their financial condition, identify potential assets and determine investor
27 and creditor claims. The Receiver has also accounted for the operation of the
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1 Receivership Entities, ensured regulatory compliance and kept investors and
2 interested parties informed.

3 The Receiver's fees were incurred by month as follows:

4	June, 2012	\$42,496.50
5	July, 2012	\$92,326.50
6	August, 2012	\$66,374.50
7	September, 2012	\$40,729.50

8 The Receiver's fees have declined over time as stability has been achieved.

9 For the First Application Period, gross receipts to the receivership estate were
10 \$13,236,328.85, which is comprised of:

11	Funds seized or turned over to the Receiver	\$10,192,898.44
12	Loan payments from borrowers	\$1,875,837.09
13	Loan interest income	\$369,335.22
14	Loan servicing income	\$337,009.13
15	Loan principal payments	\$425,864.68
16	Other misc. income	\$34,847.33
17	Interest income	\$536.96

18 For the First Application Period, the Receiver disbursed \$2,131,493.07, which
19 is comprised of operating expenses of \$259,367.33, loan funding of \$32,321.54, and
20 payments to loan participants of \$1,875,837.09. The Receiver was holding cash in
21 the amount of \$11,104,835.78 as of September 30, 2012. The Receiver's fees as a
22 percentage of gross receipts were 2.1% for the First Application Period.

23 Additional metrics and analysis of the Receivers fees follow. In his second
24 status report and accounting, the Receiver established the following budget for
25 Receiver's fees through December, 2012.

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Month	Operate Company	Forensic Accounting	Total
August	\$70,310	\$27,375	\$97,685
September	\$52,575	\$42,600	\$95,175
October	\$45,075	\$34,000	\$79,075
November	\$36,075	\$24,450	\$60,525
December	\$39,575	-0-	\$39,575
Total	\$243,610	\$128,425	\$372,035

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7 During August the actual fees were \$66,374 compared to a budget of \$97,685.
8 Little if any work was done on the forensic accounting in August which explains
9 most of the favorable variance with the remainder from less time expended than
10 expected to operate the Receivership Entities. During September 2012 the
11 Receiver's fees were \$40,729.50 compared to a budget of \$95,175. Here again, the
12 majority of the positive variance arises from delays in the forensic accounting which
13 did not start in earnest until October 2012, later than originally anticipated.

14 The Receiver significantly reduced the operating costs of the
15 Receivership Entities. Prior to the appointment of a receiver, the payroll
16 expenses were approximately \$153,000 per month. The Receiver reduced
17 the payroll expenses to approximately \$24,000 per month.

18 Exhibit A provides a detailed listing of each and every time entry comprising
19 the Receiver's fees. In order to assist the Court in its review and analysis of the
20 Receiver's fees, the Receiver has prepared two separate analyses. The first is a
21 breakdown by timekeeper setting forth the amount of time spent by the Receiver and
22 his agents at their respective hourly rate. The next summary is a breakdown of work
23 by functional area including A/R and other debt collections, accounting and
24 reporting, bookkeeping, forensic accounting, investor relations, litigation support,
25 manage business, paralegal services, project management, Receiver services and
26 receivership administration.

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1 **Charges by Timekeeper**

2 Exhibit B provides a breakdown by timekeeper setting forth the amount of
3 time spent by the Receiver and his agents at their respective hourly rates. The
4 Receiver personally expended 133.0 hours for the First Application Period for a
5 total cost of \$49,875.00. During the First Application Period the Receiver expended
6 21% of his time working on the Small Business Capital Corp. receivership.

7 In order to manage the Receivership in a cost effective manner, the Receiver
8 delegates some assignments to agents who are billed at hourly rates ranging from
9 \$50 to \$320 per hour. These agents perform accounting, financial analysis, business
10 management, forensic accounting, investor relations and claims management, debt
11 collection, litigation support, management of asset disposition, paralegal and other
12 services required by the receivership estate. During the First Application Period, the
13 Receiver's agents expended 939.7 hours at an average hourly rate of \$204 per hour.
14 The Receiver expects the number of hours necessary to administer the receivership
15 estate to increase as the forensic accounting is prepared then to gradually decline
16 once the plan of distribution is approved and the Receiver works his way through
17 the remaining assets and litigation.

18 By using qualified agents at significantly lower hourly rates than the
19 Receiver, the Receiver was able to achieve a weighted average hourly (blended) rate
20 of \$226 per hour for the First Application Period.

21 Prior to the Receiver being nominated to serve as receiver in this matter, the
22 Receiver agreed to discount his normal hourly rate from \$400 to \$375, this resulted
23 in costs savings of \$3,325 during the First Application Period. In order to further
24 conserve assets of the receivership estate, the Receiver agreed to not bill for travel
25 time which normally would be billed at 50% of the timekeeper's rate. This resulted
26 in cost savings of \$14,735 to the receivership estate. The Receiver also absorbed the
27 travel expenses resulting in additional savings of \$10,735.19. The Receiver believes
28 that the hourly rates charged by the Receiver are appropriate given the requirements

1 of the receivership estate and the total fees for which the Receiver seeks approval
 2 are fair and reasonable reduced by aforementioned discounts. Finally, the Receiver
 3 is not charging for the cost to prepare fee applications.

4 **Charges by Task**

5 Exhibit C provides a monthly breakdown by tasks performed by the Receiver
 6 and his agents, including total costs for each task by month, and a pie chart of all
 7 tasks for the entire First Application Period. The total hours and cost by task for the
 8 billing period are as follows:

9	<u>Task</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10	A/R and other Debt Collections	54.0	\$177	\$9,570.00
11	Accounting and Reporting	50.4	\$174	\$8,763.50
12	Bookkeeping	170.1	\$124	\$21,069.00
13	Forensic Accounting	7.6	\$275	\$2,090.00
14	Investor Relations	42.3	\$171	\$7,250.50
15	Litigation & Support	0.5	\$375	\$187.50
16	Manage Business	1.7	\$260	\$442.50
17	Paralegal	79.9	\$135	\$10,786.50
18	Project Management	527.1	\$252	\$132,770.00
19	Receiver	127.7	\$375	\$47,887.50
20	Receivership Administration	11.4	\$97	\$1,110.00
21	Totals	1,072.7	\$226	\$241,927.00

22 The Receivership Entities hold approximately 72 loans, with unpaid principal
 23 of approximately \$25.060 million, including loans which they originated, but
 24 majority interests in which have been sold to unrelated parties. The Receiver has
 25 identified at least ten loans that are impaired or non-performing and is working to
 26 maximize recovery of these loans either by restructuring, forbearing, foreclosing
 27 and/or otherwise enforcing the rights of the lender. The problem and impaired loans

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1 are discussed in further detail in the Receiver's third status report for the period
2 ending September 30, 2012 filed on October 12, 2012.

3 The Receiver has reviewed the Receivership Entities books and records and
4 found them to be incomplete in that the Quickbooks files begin on January 1, 2010
5 with beginning balances as of that date, and there is no visibility prior to that time.
6 In addition, there are accruals for profits purportedly earned on loans transferred
7 from one Receivership Entity to another at values in excess of the principal balance
8 of the loans. The Receiver has, therefore, begun a cash basis forensic accounting
9 which will determine how much money was raised from investors and how the
10 money was invested or spent. The Receiver has completed an inventory of bank
11 statements for all known bank accounts. Some of these records are missing and the
12 Receiver has requested, either informally or by subpoena, copies of missing
13 statements, deposits and cancelled checks.

14 In the meantime, the Receiver has developed a Quickbooks model which is
15 essentially a relational database designed to accumulate all cash receipts and
16 disbursements which reconcile to the banking records of the Receivership Entities
17 from January 1, 2007, through the time of the Receiver's appointment. The data is
18 organized into money raising, money lending and intercompany activities and is
19 designed to provide the Receiver, the Court and the parties with the following
20 information:

- 21 • How much money was raised from investor, how much each of them
22 received and how much each is owed;
- 23 • Whether the Receivership Entities' lending activities were profitable;
- 24 • The amount of money paid to Mr. Feathers;
- 25 • The identity and location of receivership assets;
- 26 • The identity of potential sources of recovery; and
- 27 • Determine impact of intercompany asset transfers.

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1 During the First Application Period, the Receiver incurred fees of \$2,090 for
2 forensic accounting, as the work did not start in earnest until October, 2012 and this
3 is not reflected in this fee application. The Receiver has established a budget of
4 \$128,000 to complete the forensic accounting and is hopeful the work can be
5 concluded by the end of the year.

6 To keep the Court, the parties, investors and other interested parties informed
7 of the Receiver activities and the status of the receivership, the Receiver has
8 established a website dedicated to this case, www.sbcapitalreceiver.com, which
9 provides case information, regular updates, and answers to frequently asked
10 questions to investors and/or creditors. The Receiver has also prepared and filed
11 three detailed accounting and status reports.

12
13 **CONCLUSION.**

14 The Receiver believes his fees are fair and reasonable in view of the
15 circumstances encountered by the Receiver. The Receiver has worked diligently to
16 perform his duties in an efficient and cost effective manner. Therefore, the Receiver
17 respectfully requests an order:

18 Approving fees totaling \$241,927.00 for the First Application Period;
19 Authorizing the Receiver to pay 90% of such sum, or \$217,734.30, out of assets of
20 the receivership estate; and for other and further relief as the Court may deem
21 appropriate.

22 I declare under penalty of perjury under the laws of the United States that the
23 foregoing is true and correct. Executed this 5th day of December, 2012, at Irvine,
24 California.

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27 _____
28 THOMAS A. SEAMAN

EXHIBIT A

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Thomas Seaman, Receiver for SBC
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

October 30, 2012

Invoice #11099

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
	<u>Bookkeeping</u>		
6/29/2012 DVH	Bookkeeping Receive bank account information, post new accounts information to check writing systems, format & verify account numbers and information to be displayed on checks.	0.90 140.00/hr	126.00
DVH	Bookkeeping Receive and review email for turnover of funds, give direction re check payee name.	0.10 140.00/hr	14.00
DVH	Bookkeeping Receive direction from Alison Juroe re additional accounts for receivership estate, multiple calls and emails to Wells Fargo representatives re instructions for new bank accounts, follow up call to underscore timeline and importance of opening the new accounts immediately. Discuss accounts and the need for ACH debit capabilities, attempt to move back shop processing for new accounts to expedite status. Receive new account paperwork, print and submit to Thomas Seaman for signature, email all account information to Alison Juroe so opening deposits can be made.	2.80 140.00/hr	392.00
6/30/2012 DVH	Bookkeeping Verify and validate checking account information with third party, WF, and check printing software to conform with new government regulations re check printing systems and software, input account information, upload necessary information, receive notification that	0.40 140.00/hr	56.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	account information has been received.		
6/27/2012	WJH Bookkeeping Confer with Tim McDonnell on case and discovery. Pulled additional information on case and updated Tim McDonnell.	0.60 110.00/hr	66.00
	WJH Bookkeeping Multiple phone calls with investors on case. Requested all information on loans and investments be outlined and emailed to receivers office for gathering of information.	0.80 110.00/hr	88.00
6/28/2012	WJH Bookkeeping Additional phone calls with investors and loan applicants regarding case. Requested information outline email for follow up from Thomas Seaman. Forwarded all emails to Alison Juroe and Thomas Seaman.	1.30 110.00/hr	143.00
	SUBTOTAL:	[6.90	885.00]
	<u>Investor Relations</u>		
6/30/2012	AJ Investor Relations Respond to investor emails.	0.20 175.00/hr	35.00
6/28/2012	TM Investor Relations Working on narrative for website and setting up website.	4.50 175.00/hr	787.50
6/29/2012	TM Investor Relations Working on website to better enable people to find the website. Working on search engine optimization and determining if other templates will better enable viewers to print from the website.	0.70 175.00/hr	122.50
	SUBTOTAL:	[5.40	945.00]
	<u>Manage Business</u>		
6/28/2012	SV Manage Business Calls with Tom regarding Chicago Title pulling out of loan transaction. Calls with John Premac at Chicago Title regarding need to investigate same.	0.30 320.00/hr	96.00
	SV Manage Business Call with John Premac at Chicago Title regarding reason why title decided to withdraw from loan transaction. Call with Tom regarding same.	0.20 320.00/hr	64.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/29/2012	SV	Manage Business Discuss underwriting, inspecting and documenting a hotel loan with Tim.	0.50 320.00/hr	160.00
SUBTOTAL:			[1.00	320.00]
<u>Paralegal</u>				
6/26/2012	CAC	Paralegal Save and print documents filed in connection with case. Review complaint.	0.70 135.00/hr	94.50
6/27/2012	CAC	Paralegal Review e-mail from Thomas Seaman re Ted Fates' inquiry about the declaration of Susan Hannan. Review all documents forwarded yesterday and reply to Thomas Seaman that the declaration is not in the batch I received.	0.30 135.00/hr	40.50
	CAC	Paralegal Phone calls and e-mails to all off site employees notifying them of receivership, order to discontinue all work, refer questions to Thomas Seaman and Alison Juroe, etc. Update contact list for all employees' personal phone numbers, e-mail addresses and mailing addresses.	3.80 135.00/hr	513.00
	CAC	Paralegal Review and forward to Thomas Seaman e-mail from employee.	0.10 135.00/hr	13.50
6/28/2012	CAC	Paralegal Phone call with employee re appointment of receiver, order, obtain contact information, etc.	0.10 135.00/hr	13.50
	CAC	Paralegal Update employee matrix with contact information for employee.	0.10 135.00/hr	13.50
	CAC	Paralegal Print out e-mail confirmations received from employees indicating they received the receiver order. Match up with my outgoing e-mails to them. Note two employees for which non-response was received. Validate e-mail addresses for each.	0.40 135.00/hr	54.00
	CAC	Paralegal Review several e-mails from employees with questions re payroll. Print for files and forward same to Derrick Hovinen as requested.	0.20 135.00/hr	27.00
	CAC	Paralegal Exchange e-mails with employee Cathie re office equipment list provided.	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/28/2012	CAC Paralegal Check Pacer for cleaner copies of documents. Download and save order showing filed header. Confer with Tim McDonnell re limited documents available on Pacer due to case being sealed.	0.20 135.00/hr	27.00
	CAC Paralegal Provide Tim with e-mailed copies of all of my correspondence to/from employees.	0.20 135.00/hr	27.00
	CAC Paralegal Further review of order regarding employees' responsibilities to turn over list of equipment, in light of list provided by employee.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from employee Norm indicating that he uses his personal computer for work.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from employee Peter confirming receipt of receiver order. Print for files and forward to Tim McDonnell.	0.10 135.00/hr	13.50
6/29/2012	CAC Paralegal Review e-mail from employee re checks from company cashed on 6/27. Review account names and numbers and confer with Tim McDonnell re Golden State Business Capital being listed on the third check. Review online information for entity.	0.70 135.00/hr	94.50
	CAC Paralegal Per Tim McDonnell, conduct searches for all defendant entities and other possible related parties in Contra Costa, San Francisco, Alameda, San Joaquin, Santa Clara and San Mateo counties. Create spreadsheet re search results.	1.40 135.00/hr	189.00
	CAC Paralegal Review files for entity address for Whiskey Junction. Review property profile and pull and review supporting documentation for original purchase, refinance through SBC, notice of default, foreclosure, 2009 MLS listing, subsequent \$1M+ sale with owner financing and county assessed value information. Organize and analyze documents and compose e-mail to Thomas Seaman, Ellen Gordon and Alison Juroe summarizing findings and providing all supporting documents.	2.10 135.00/hr	283.50
	CAC Paralegal Conduct Grantor/Grantee searches for defendant entities for Contra Costa, San Francisco, Alameda, San Joaquin, Santa Clara and San Mateo counties. Print information located and highlight all default filings made by entities.	0.80 135.00/hr	108.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/29/2012	CAC	Paralegal Search for aaa rating information for Hilton Garden Inn in Fontana for Tim's due diligence site visit. Discuss findings.	0.50 135.00/hr	67.50
	CAC	Paralegal E-mail Thomas Seaman asking if I should pursue further research on notices of default filed by defendants.	0.10 135.00/hr	13.50
	CAC	Paralegal Review e-mail from employee Jamie asking for permission to take his business with him in his next venture.	0.10 135.00/hr	13.50
SUBTOTAL:			[12.30	1,660.50]
<u>Project Management</u>				
6/21/2012	AJ	Project Management Travel time at 50% of time to Los Altos	1.70 175.00/hr	NO CHARGE
	AJ	Project Management Review complaint and confer with Tom re same	1.50 175.00/hr	262.50
	AJ	Project Management Meet with SEC re complaint, TRO, motion, background	1.20 175.00/hr	210.00
	AJ	Project Management Go to offices and potential other addresses	2.90 175.00/hr	507.50
6/22/2012	AJ	Project Management Wait in San Jose re ruling status, Telephone call with counsel and SEC re same. Review and research property holdings, potential business locations, etc. Look up and compile list of local locksmiths for use in take over. Confer with Tim re running property profiles to identify property owned by SB Capital et al.	6.00 175.00/hr	1,050.00
	AJ	Project Management Travel time at 50% of time to from San Jose	2.00 175.00/hr	NO CHARGE
6/25/2012	AJ	Project Management Email Press Release that was in the Lexis Nexus records to David Zaro and Tom	0.10 175.00/hr	17.50
6/26/2012	AJ	Project Management Meet locksmith, takeover premises, review books and records	3.50 175.00/hr	612.50
	AJ	Project Management Review Boudreau's declaration and discuss with Tom	1.40 175.00/hr	245.00

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		<u>Hrs/Rate</u>	<u>Amount</u>	
6/26/2012	AJ	Project Management Travel time at 50% of time to Los Altos	1.70 175.00/hr	NO CHARGE
	AJ	Project Management Confer with Tom re appointment. Prepare for takeover, print questionnaires, get files ready, etc. Map locations, confer with Tim re locksmith appointment, etc.	2.00 175.00/hr	350.00
6/27/2012	AJ	Project Management Take over business, meet with employees, retain/terminate, review files, obtain bank account lists with balances, etc Identify additional accounts, and entities.	10.00 175.00/hr	1,750.00
	AJ	Project Management Confer with Tom, and Ellen re the days events, follow up and action items, etc	1.00 175.00/hr	175.00
6/28/2012	AJ	Project Management Confer with Tom, Ellen and Ted re the days events, follow up and action items, etc	1.00 175.00/hr	175.00
	AJ	Project Management Continue take over business, met with investors, met with bank employees, work with Derrick to set up new accounts, confer with Mae and other staff on urgent issues, etc.	9.70 175.00/hr	1,697.50
6/29/2012	AJ	Project Management Travel time at 50% of time from San Jose	1.50 175.00/hr	NO CHARGE
	AJ	Project Management Continue takeover, work on getting records and files needed for report, discuss collections from borrowers, etc. Work with Mae on payroll issues, etc Calls and emails with Derrick re new bank accounts. Go to bank with Ellen and make deposits.	8.00 175.00/hr	1,400.00
6/30/2012	AJ	Project Management Review mortgage reports for all funds compare with QB's financials reports. Research some of the borrowers that appear to be in default, etc. Create spreadsheet to list monthly P&I by borrower. Sort and review list of loans that have been transferred between funds. Review emails from Ted re borrower Whiskey Junction.	5.00 175.00/hr	875.00
6/26/2012	EKG	Project Management Worked with Tom Seaman and Alison Juroe to takeover business. Met with locksmith. Toured facility. Went through records. Initial investigation.	3.50 300.00/hr	1,050.00
	EKG	Project Management Travel time at 50% of time from OC to Los Altos.	1.70 300.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2012	EKG Project Management Meeting with Thomas Seaman and Alison Juroe regarding case, next steps, timing.	1.00 300.00/hr	300.00
6/27/2012	EKG Project Management Met with Mark Feathers (owner) and employees. Interviewed employees. Met with Receiver's counsel, David Zaro. Continued work to take over business, seize funds, review work in process.	10.00 300.00/hr	3,000.00
	EKG Project Management Met with Tom Seaman and Alison Juroe regarding business, next steps, timing.	1.00 300.00/hr	300.00
6/28/2012	EKG Project Management Met with 4 remaining employees. Worked on continuing investigation for 7/10/12 hearing. Met regarding 4 loans in process. Attended telephonic court hearing regarding 4 potential loan fundings. Met with Receiver's attorney Ted Fates. Continued work on takeover of business.	9.70 300.00/hr	2,910.00
	EKG Project Management Met with Tom Seaman, Alison Juroe and Ted Fates regarding business operations, 4 loans, Whiskey Junction.	1.00 300.00/hr	300.00
6/29/2012	EKG Project Management Continued to work with employees on business takeover, loans in process, investor relations. Went to bank to make deposits. Worked with Alison on changing bank accounts.	6.30 300.00/hr	1,890.00
	EKG Project Management Travel time at 50% of time from Los Altos to OC.	1.50 300.00/hr	NO CHARGE
6/20/2012	TM Project Management Finding potential website names for new case.	0.30 175.00/hr	52.50
6/21/2012	TM Project Management Made flow chart of the entities of the case for reference.	0.30 175.00/hr	52.50
	TM Project Management Read through complaint on the case.	1.00 175.00/hr	175.00
6/22/2012	TM Project Management Call from Alison re title searches. Performed searches for several defendants in several counties. Ran several wildcard searches. Call to Alison re results. Sent emails to Alison with results.	1.00 175.00/hr	175.00
6/25/2012	TM Project Management Searching for properties.	0.20 175.00/hr	35.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2012	TM	Project Management Getting info from locksmiths, arranging appointment, calling locksmiths. Email to Alison. Call to Alison.	1.00 175.00/hr	175.00
	TM	Project Management Making FedEx for Tom re items to send.	0.10 175.00/hr	17.50
	TM	Project Management Printing items for Tom for trip.	0.10 175.00/hr	17.50
6/27/2012	TM	Project Management Calling and emailing employees and associates of the company to gather contact info and sending Order to them.	4.30 175.00/hr	752.50
	TM	Project Management Call from Delgado re trouble with vendor needing copy of the Order. Call to vendor, several calls, sent order and discussed issue of storage device on site.	0.60 175.00/hr	105.00
	TM	Project Management Direction to Wes and Christine re calls to make to various employees, gathered info.	0.30 175.00/hr	52.50
	TM	Project Management Direction from Tom re website. Call to Tom re accountant info.	0.10 175.00/hr	17.50
6/28/2012	TM	Project Management Calls with Vasquez re loans, emails to Ellen re same. Call to Ellen re same.	0.40 175.00/hr	70.00
	TM	Project Management Calls to employees and sent orders. Gathered emails from Christine and Wes re same.	0.50 175.00/hr	87.50
6/29/2012	TM	Project Management Direction from Tom re Fontana property. Gathered directions and info on property. Discussed due diligence issues with Susan. Call to owner. Attempts to set up appt. Call to manager and discussed time to visit.	1.30 175.00/hr	227.50
	TM	Project Management Discussion with Christine re email from employee. Email to Tom re additional bank accounts, phone call follow up.	0.60 175.00/hr	105.00
	TM	Project Management Working with Christine re property profiles and investigation into problem loan re Whiskey Junction. Discussed with Tom. Looked into other transactions.	2.20 175.00/hr	385.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/29/2012	TM	Project Management Transferring notice notes onto single spreadsheet.	0.30 175.00/hr	52.50
	TM	Project Management Call from borrower and discussed Fontana property and items needed for file.	0.70 175.00/hr	122.50
6/30/2012	TM	Project Management Calls from borrower and discussed site visit, comfort letter, Hilton recent survey.	0.20 175.00/hr	35.00
	TM	Project Management Reading emails and printing and saving items sent from borrower.	0.50 175.00/hr	87.50
	TM	Project Management Travel time to and from Hilton in Fontana; at half charge.	1.10 175.00/hr	NO CHARGE
	TM	Project Management Site visit of Hilton site, interviewed manager, checked roof, outside issues mentioned in recent internal reviews of hotel, checked rooms, enquired re room rates, best times of year, matters affecting hotel. Took many pictures and sampled food service. Reviewed all items on outside review of hotel.	2.50 175.00/hr	437.50
SUBTOTAL:			[115.50	22,315.00]
<u>Receiver</u>				
6/21/2012	TAS	Receiver Read complaint	1.20 375.00/hr	450.00
	TAS	Receiver Travel time at 50% of time to Los Altos	1.70 375.00/hr	NO CHARGE
	TAS	Receiver Meet with SEC re complaint, TRO, motion, background	1.20 375.00/hr	450.00
6/22/2012	TAS	Receiver Go to offices and potential other addresses	2.90 375.00/hr	1,087.50
	TAS	Receiver Wait in San Jose re ruling status, Telephone call with counsel and SEC re same	4.00 375.00/hr	1,500.00
	TAS	Receiver Travel time at 50% of time to from San Jose	2.00 375.00/hr	NO CHARGE

EXHIBIT A

Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
6/26/2012	TAS	Receiver Telephone call with John Bulgozdy re hearing for TRO, receiver appointed, background information	0.40 375.00/hr	150.00
	TAS	Receiver Read order, review incoming pleadings, direct re copies, prepare for takeover	1.10 375.00/hr	412.50
	TAS	Receiver Read Roger Boudreau's declaration	1.20 375.00/hr	450.00
	TAS	Receiver Travel time at 50% of time to Los Altos	1.70 375.00/hr	NO CHARGE
	TAS	Receiver Meet locksmith, takeover premises, review books and records, communicate with SEC re takeover and check payable to defendant, potential violation of freeze order	3.50 375.00/hr	1,312.50
6/27/2012	TAS	Receiver Take over business, meet with Mark Feathers, meet with employees, retain/terminate, Telephone call with banker, ex parte court hearing	10.00 375.00/hr	3,750.00
	TAS	Receiver Confer with Ellen Gordon and Alison Juroe days events, short term agenda and action items	1.00 375.00/hr	375.00
6/28/2012	TAS	Receiver Continue takeover, work on first status report, work on bad debt allowance	9.70 375.00/hr	3,637.50
	TAS	Receiver Meet with Alison, Ellen and counsel, re tomorrow's agenda and who will do what, next steps	1.00 375.00/hr	375.00
6/29/2012	TAS	Receiver Continue takeover, work on balance sheet and margins, Whiskey Junction, meet with Heritage Bank, other takeover issues	3.30 375.00/hr	1,237.50
	TAS	Receiver Telephone call with David Zaro re takeover issues, SBA loans awaiting funding, new loans, report outline	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with John Bulgozdy re takeover status, capital accounts, customer statements, depositions, accounting	0.70 375.00/hr	262.50

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Thomas Seaman, Receiver for SBC

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	<u>Hrs/Rate</u>	<u>Amount</u>
6/29/2012 TAS Receiver Travel time at 50% of time from San Jose	1.50 375.00/hr	NO CHARGE
TAS Receiver Telephone call with Alison and Ellen re status at site, accounting, QB, other information to bring back	0.40 375.00/hr	150.00
 SUBTOTAL:	 [49.10	 15,825.00]
<u>Receivership Administration</u>		
6/27/2012 DVH Receivership Administration Telephone call with Alison Juroe and Ellen Gordon re notice to be served on employees and parties related to the organization. Receive list of people to contact, review parties that need to be contacted, receive direction of giving notices and verify protocol for delivery court orders.	0.60 140.00/hr	84.00
6/28/2012 DVH Receivership Administration Multiple call with Wells Fargo representative re payroll accounts, discuss and receive revised information regarding EIN #'s, discuss and forward information. Discuss deposit cut off times, clearing of deposit, issuance of payroll checks, check stock, delivery and options available for printing of temporary check stock. Multiple calls with Alison Juroe re issues, account numbers, check writing, and delivery of checks to employees.	2.40 140.00/hr	336.00
DVH Receivership Administration Telephone call with Alison Juroe re EIN's, review QSF, and EIN # for receivership entity, set up new EIN through IRS online, verify information, submit and receive new EIN, print statement, save, and forward documentation, save to server.	0.90 140.00/hr	126.00
 SUBTOTAL:	 [3.90	 546.00]
 For professional services rendered	 194.10	 \$42,496.50
 Balance due		 \$42,496.50

EXHIBIT A

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Thomas Seaman, Receiver for SBC
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

October 30, 2012

Invoice #11099

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>A/R and other debt Collections</u>			
7/9/2012	AJ	A/R and other debt Collections Calls with Heritage Bank re: access to online banking and access to ACH system. Emails with Megan and Ellen re collections, etc.	0.70 175.00/hr 122.50
7/10/2012	AJ	A/R and other debt Collections Call to Heritage bank re ACH access and setting up new borrower. Emails with Megan and Ellen re incoming funds, debits, etc. Confirm wire was received, and email Megan. EMail with Megan re: getting a check from newest borrower until the ACH debit can be set up next month. Request wire instructions from Derrick. Process ACH debits through Heritage and save reports. Emails with Megan re: same.	1.20 175.00/hr 210.00
7/11/2012	AJ	A/R and other debt Collections Calls and emails with borrowers re status on loans, payments, etc.	1.50 175.00/hr 262.50
	AJ	A/R and other debt Collections Work on A/R and tracking the payments, etc. Emails, calls, etc with Megan.	2.00 175.00/hr 350.00
7/12/2012	AJ	A/R and other debt Collections Work with Megan on 7 A A/R and disbursements, receive and discuss back up with Derrick. Review account activity, and discuss deposits with Wes. Emails and calls with Megan and Mae related to bank accounts, and incoming and out going wires, ACH credits, debits, etc Review reports from ABS re loan collections.	5.20 175.00/hr 910.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/16/2012	AJ A/R and other debt Collections Email to/ from Wells Fargo re set up of ACH access on new accounts. Provide info requested re amounts of monthly transactions by account.	0.50 175.00/hr	87.50
7/17/2012	AJ A/R and other debt Collections Emails with Megan re receivables and other questions. Look up and respond to all questions re payments received, etc.	1.10 175.00/hr	192.50
7/18/2012	AJ A/R and other debt Collections Email from Megan requesting info on Colson wires into Heritage. Log in and look for info, print and email report with details to Megan.	0.60 175.00/hr	105.00
7/20/2012	AJ A/R and other debt Collections Work on a/r reports and review incoming amounts. Confirm wires received. Print account activity for all heritage accounts. Review Wells Fargo activity and compare to Qb's etc. Emails with Ellen re banking, etc	2.50 175.00/hr	437.50
7/24/2012	AJ A/R and other debt Collections Review bank balances, many calls with bank re ACH that needs to be processed. Need assistance with setting up borrower debit in correct account to eliminate extended hold on funds	0.40 175.00/hr	70.00
7/25/2012	AJ A/R and other debt Collections Call with Heritage bank. Walk through making change to ACH account. Process ACH debit and confer with Tom re approval call from bank, etc.	0.50 175.00/hr	87.50
	AJ A/R and other debt Collections Review incoming payments to date, make updates to loan matrix, etc	1.60 175.00/hr	280.00
SUBTOTAL:		[17.80	3,115.00]
<u>Accounting & Reporting</u>			
7/9/2012	AJ Accounting & Reporting Review email from David with questions on report. Calls with Tom re same.	0.30 175.00/hr	52.50
	AJ Accounting & Reporting Met with Tom and review final figures for report.	0.20 175.00/hr	35.00
7/10/2012	AJ Accounting & Reporting Call with Wells Fargo re setting up the ACH debits for borrower payments, etc.	0.40 175.00/hr	70.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/16/2012	AJ Accounting & Reporting Confer with Christine Cheski re cashiers checks received from Mark Feathers. Discuss with Wesley Hatem.	0.10 175.00/hr	17.50
	AJ Accounting & Reporting Emails with Megan, Jason and Derrick re refund checks that need to be mailed. Reconcile the list of checks with the invoices. Provide okay to Derrick to process. Receive letter from Jason to be mailed with checks, print and provide to Michael for processing.	1.40 175.00/hr	245.00
	AJ Accounting & Reporting Work on A/R reports. Review emails from Megan with deposit info. Emails with Megan and Wes re detail for previous deposits, etc. Look up Heritage account deposits.	1.50 175.00/hr	262.50
	AJ Accounting & Reporting Call and emails with Suzanne at Heritage re wire forms.	0.30 175.00/hr	52.50
7/17/2012	AJ Accounting & Reporting Call with David Zaro re call from Heritage Banks counsel. Confer with Tom re same	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Reconcile bank statements	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Update Ellen Gordon regarding banking and recording deposits, etc	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Print and prepare wire transfer forms for all Heritage accounts. Call with Suzanne at Heritage re questions on same. Confer with Tom and get his signature on the forms.	1.80 175.00/hr	315.00
7/19/2012	AJ Accounting & Reporting Call from Suzanne at Heritage to discuss outgoing wire forms received. They will not process Golden State account wire, advise Tom of same.	0.30 175.00/hr	52.50
7/26/2012	AJ Accounting & Reporting Received DRE report from Mae. Print and review with Tom. Advise that it is due on Monday. Confer with Ellen re DRE report printed and on Tom's desk for signing.	0.30 175.00/hr	52.50
	AJ Accounting & Reporting Confer with Derrick re bank accounts, beginning balances, transfers, and Qb's etc.	0.30 175.00/hr	52.50
SUBTOTAL:		[7.50	1,312.50]

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Bookkeeping</u>			
7/2/2012	DVH Bookkeeping Set up accounting system in Quickbooks, initialize file, set up users, bank accounts, multiple user access and test systems from multiple workstations.	1.10 140.00/hr	154.00
	DVH Bookkeeping Review and discuss ACH credit forms and payments that need to be issued out the estate, review email from Ellen Gordon re wire and payments re ABS systems.	0.40 140.00/hr	56.00
	DVH Bookkeeping email to Wells Fargo representative re bank account for QSF EIN number.	0.10 140.00/hr	14.00
7/3/2012	DVH Bookkeeping Receive and review payroll reports for paydate of 06/29/2012, discuss payroll reports and payroll systems set up with Alison Juroe. Verify total liabilities, follow up with Paychex re reimbursement of payroll funds, discuss timing and method of remittance.	0.70 140.00/hr	98.00
	DVH Bookkeeping Telephone call with re additional bank accounts, signature cards, banking records, and CEO banking system set & configuration for wire and ACH initiation/origination.	0.40 140.00/hr	56.00
	DVH Bookkeeping Review and submit bank account forms to Thomas Seaman for signature, give direction to admin re scanning forms, discuss and forward account records to Wells Fargo representative.	0.40 140.00/hr	56.00
	DVH Bookkeeping Discuss bank accounts, EIN #'s, account names, and accounting principles for the various entities and classifications.	0.90 140.00/hr	126.00
7/5/2012	DVH Bookkeeping Multiple calls with Wells Fargo representative re banking issues, re additional accounts held by defendant, adding ACH and wire capabilities to the new accounts. Review and email additional list of entities that require bank accounts with instructions for new account set ups.	1.80 140.00/hr	252.00
	DVH Bookkeeping Receive and review emails from Paychex re turnover of funds for paydate 06/29/2012, follow up call with Paychex recovery department re payroll accounts, total liabilities, verify totals, discuss	0.90 140.00/hr	126.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	timeline for wire capabilities.		
7/6/2012 DVH	Bookkeeping Submit bank documents for signature for CEO system access, verify receipt and implementation, log onto to CEO portol, set up new user, verify and set up internal controls consistent with company protocol, activate various functions to accommodate wires, basic banking features, including desktop deposit, etc.	1.10 140.00/hr	154.00
DVH	Bookkeeping Review and updates financials, to arrive at current bank vs balances, analyze cash position, transfer funding in order to fund pre receiver payroll. Telephone call with Paychex recovery department to review wire amounts and total liabilities, discuss the in ability of Paychex to stop the ACH debits for previous payroll, notify representatives that the Receiver will not pay a security deposit to secure services moving forward. Execute free form wires to satisfy total liabilities, post all transactions to accounting system, generate reports, scan and email to Paychex for verification purposes.	1.90 140.00/hr	266.00
DVH	Bookkeeping Email letter for the immediate turnover of funds held in an account found to be held by the defendant, follow up call with WFB re account seizure.	0.20 140.00/hr	28.00
7/9/2012 DVH	Bookkeeping Download turnover company files to server, create new directory, scan folder with QB database management, test access, discuss location of files with project managers.	1.20 140.00/hr	168.00
7/10/2012 DVH	Bookkeeping Conference call with Wells Fargo representative re ACH debit/credit module in CEO systems, verify and discuss accounts, volume and ACH processing.	0.60 140.00/hr	84.00
DVH	Bookkeeping Telephone call with Mae re payroll account modification and administration of payroll systems for both entities that process payroll, give direction re set up and modifications to current systems.	0.40 140.00/hr	56.00
7/11/2012 DVH	Bookkeeping Discuss changes to payroll accounts at Paychex, verify and printed copies of voided checks, submit to Ellen Gordon.	0.40 140.00/hr	56.00
7/12/2012 DVH	Bookkeeping email to Wells Fargo representative re additional bank accounts for receivership estate.	0.10 140.00/hr	14.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2012	DVH Bookkeeping Receive direction from Alison Juroe re wires for 7 A disbursements, receive and discuss back up, execute multiple free form wires, generate reports to verify wires, save template for future use and interest payments, post wires to accounting system, submit wire confirmations to Alison Juroe so that payments can be applied at the bank.	0.90 140.00/hr	126.00
7/13/2012	DVH Bookkeeping Multiple Telephone calls with Wells Fargo representatives re bank accounts for receivership estate, audit bank accounts and features, give direction that all accounts should be set up the same, with basic banking, wires, desktop deposit, etc. Verify that all accounts will be set up the same and that they are all linked. Receive additional account banking forms, forward to admin to print. Post additional account information to accounting system, verify accuracy of information, discuss and create wire instructions for necessary accounts, save to server, convert to PDF format.	2.60 140.00/hr	364.00
	DVH Bookkeeping Receive notification that payroll checks have arrived but are not signed, give direction to Mae to scan and email payroll reports and check copies for approval and review.	0.30 140.00/hr	42.00
	DVH Bookkeeping Review list of additional EIN 3#'s and the need for additional accounts give direction to Wells Fargo representative on current accounts and the need for additional ones.	0.20 140.00/hr	28.00
	DVH Bookkeeping Finalize verification of first 4 bank accounts opened for receivership estate, look up verification codes, program them into check writing software, test system and print payroll stock for payroll PE 07/15/2012.	0.60 140.00/hr	84.00
	DVH Bookkeeping Set up new accounts/activate new accounts at Wells Fargo online. Program new receivership operating into G-validate verification site in order to print check stock.	0.60 140.00/hr	84.00
	DVH Bookkeeping Receive and review payroll reports for PE 07/15/2012. Post all payroll checks and employee information to accounting system, verify accuracy of inputs for 07/15/2012 payroll, print checks and submit to admin for delivery via Fed Ex. Discuss payroll parameters and set up with Ellen Gordon and potential changes that need to be implemented moving forward. Receive notification that new employee did not receive a check last period and was not included in the current period.	1.70 140.00/hr	238.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/16/2012 DVH	Bookkeeping Give direction to Wesley Hatem re inputting deposit refunds into accounting system. Discuss account names on checks and modify check writing software to duplicate existing account name protocol, print check stock. Verify accuracy of inputs, review refund amounts, names and figures, execute check run, generate reports, give direction to admin re mailing payments.	2.20 140.00/hr	308.00
7/17/2012 DVH	Bookkeeping Meeting with Ellen Gordon to review critical operating payables, receive direction, review responsible classes.	0.40 140.00/hr	56.00
7/18/2012 DVH	Bookkeeping Telephone call with Paychex for PR PE 06/30/12 re payroll checks for the defendants that were rejected by the receiving bank, verify that funds were return to correct bank accounts, confirm with Alison Juroe.	0.60 140.00/hr	84.00
DVH	Bookkeeping Receive, review and sort accounts payable, post all new vendor information to accounting system, request W9 information, verify and discuss all payments with project managers, post all outgoing payments to accounting system. Verify accuracy of inputs amounts, print checks, analyze cash position, generate reports, submit payments to Thomas Seaman for final approval.	3.80 140.00/hr	532.00
7/26/2012 DVH	Bookkeeping Receive, review and discuss all bank activity since inception of case, receive direction to list all Heritage Bank accounts in accounting system. Verify account names and #'s are correct in accounting system, review and post all activity, including payments, transfers, deposits and ACH transactions. Discuss and review existing chart of accounts with Ellen Gordon, receive and review email sent by Mae re how to book the deposits, review pre-receiver chart of accounts, research transactions.	6.40 140.00/hr	896.00
7/27/2012 DVH	Bookkeeping Review and discuss accounts payable with Ellen Gordon, receive approval to process verify invoices, discuss certain operating expenses that were pre-receiver, post new vendor information, execute check run, generate reports, submit to Thomas Seaman for final approval.	2.40 140.00/hr	336.00
7/30/2012 DVH	Bookkeeping Receive and review payroll reports for PE 07/31/2012, discuss payroll with Ellen Gordon, post payrolls to accounting system, verify cash position, submit reports & checks to Ellen Gordon for her review.	1.10 140.00/hr	154.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/31/2012	DVH Bookkeeping Receive and review email re cancellation of term life insurance for borrower, discuss and receive approval to process payment by phone. Telephone call with customer service, and subsequent call with payment processing center to initiate payment, verify account details, post transaction to accounting system, confirm that payment has been processed.	0.60 140.00/hr	84.00
	DVH Bookkeeping Review emails re defendant payroll, discuss with Ellen Gordon, research payroll information with Paychex to determine if wage statements will be modified accordingly.	0.60 140.00/hr	84.00
	DVH Bookkeeping Give direction to admin to research vendor payment information and details.	0.10 140.00/hr	14.00
	DVH Bookkeeping Review emails re payroll liabilities due to the state of IL, print statements and back up, discuss with Ellen Gordon.	0.40 140.00/hr	56.00
7/5/2012	MC Bookkeeping Process 7/5/2012 outgoing Payroll. Create accounting backup, prepare envelopes, Fed-Ex envelope and label and file backup in accounting files per Derrick Hovinen.	0.50 50.00/hr	25.00
7/13/2012	MC Bookkeeping Print and assemble payroll per Derrick Hovinen. Prepare Fed Ex envelope and label for Monday delivery per Ellen Gordon.	1.20 50.00/hr	60.00
7/16/2012	MC Bookkeeping Process 7/13/2012 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes and postage and file backup in accounting files per Derrick Hovinen.	1.90 50.00/hr	95.00
7/24/2012	MC Bookkeeping Process 7/18/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes and postage and file backup in accounting files per Ellen Gordon.	0.90 50.00/hr	45.00
	MC Bookkeeping Deliver 7/18 A/P to USPS per Ellen Gordon.	0.30 50.00/hr	15.00
7/25/2012	MC Bookkeeping Continue Process 7/18/12 outgoing A/P. Create accounting backup and file backup in accounting files per Ellen Gordon.	0.50 50.00/hr	25.00
	MC Bookkeeping Create A/P Files per Derrick Hovinen and Wes Hatem.	1.60 50.00/hr	80.00

EXHIBIT A

Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/30/2012	MC Bookkeeping Process 7/30/12 outgoing payroll. Create accounting backup, duplicate vendor vouchers, prepare Fed Ex envelopes and labels, individual employee envelopes and file backup in accounting files per Ellen Gordon.	1.30 50.00/hr	65.00
7/31/2012	MC Bookkeeping Process 7/30/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes, postage and file backup in accounting files per Derrick Hovinen.	0.70 50.00/hr	35.00
	MC Bookkeeping Audit prior payment to vendor and enter into Quickbooks per Christine Cheski.	0.20 50.00/hr	10.00
7/6/2012	WJH Bookkeeping Input of multiple checks received into internal controls excel spreadsheet and QB's. Confer with Derrick Hovinen regarding funds received and bank accounts at Wells Fargo per affiliate/subsidiary. Phone call with Alison Juroe regarding deposits received.	0.90 110.00/hr	99.00
7/9/2012	WJH Bookkeeping Confer with Derrick Hovinen and Alison Juroe regarding setup of accounts in QB's. Input of multiple deposits received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Additional time allotted at bank branch due to size of check and new account.	1.80 110.00/hr	198.00
7/13/2012	WJH Bookkeeping Phone call with potential purchaser of assets from estate. Confer with Alison Juroe regarding posting of available assets under estate for potential buyers. Confirmed contact information from interested buyer.	0.40 110.00/hr	44.00
	WJH Bookkeeping Input of multiple checks received into QB's and internal controls excel spreadsheet. Confer with Alison Juroe regarding multiple accounts and posting of funds received at beginning of case. Deposit at bank branch into multiple accounts for case.	1.30 110.00/hr	143.00
7/16/2012	WJH Bookkeeping Confer with Alison Juroe regarding deposits received. Input of deposits into QB's and internal controls excel spreadsheet. Re-class all funds received per direction from Alison Juroe. Reviewed loan tracking with Alison Juroe. Confer with Derrick Hovinen and Alison Juroe regarding check run for first A/P request. Requested W-9's from facility prior to funding distribution. Input of checks into QB's. Updated A/P tracking sheet for Thomas Seaman. Review balance sheet with Derrick Hovinen. Update all funds received by Ellen Gordon and Alison Juroe during takeover.	4.00 110.00/hr	440.00

EXHIBIT A

Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Scan and email missing deposit slips and email to Alison Juroe for follow up.		
7/16/2012	WJH Bookkeeping Review email from facility regarding wired funds received. Confer with Alison Juroe regarding funds received. Outline all bank accounts for entity. Input of multiple deposits received into QB's and internal controls excel spreadsheet.	0.80 110.00/hr	88.00
	WJH Bookkeeping Confer with Tim McDonnell and Derrick Hovinen regarding checks received. Review with Ellen Gordon checks received.	0.20 110.00/hr	22.00
7/17/2012	WJH Bookkeeping Confer with Ellen Gordon regarding payment history of customers. Pulled all deposits received and review with Ellen Gordon. Confer with Ellen Gordon, Alison Juroe, and Thomas Seaman regarding cashier's checks received. Contact issuing bank to confirm remitter. Update Ellen Gordon, Alison Juroe, and Thomas Seaman.	0.90 110.00/hr	99.00
7/18/2012	WJH Bookkeeping Confer with Alison Juroe and Thomas Seaman on court report. Pulled/audit all transactions post receiver order. Build report and review with Alison Juroe and Thomas Seaman.	0.60 110.00/hr	66.00
	WJH Bookkeeping Input of all A/P funding approved. Confer with Alison Juroe and Derrick Hovinen regarding same. Phone call and email with Megan onsite regarding collections and customer phone calls. Email customer information per request.	2.80 110.00/hr	308.00
7/19/2012	WJH Bookkeeping Input of multiple checks received into QB's. Review with Alison Juroe all deposits received. Pulled bank activity and match to QB's entries. Note missing deposits for review with Ellen Gordon.	0.60 110.00/hr	66.00
7/25/2012	WJH Bookkeeping Confer with Alison Juroe and Ellen Gordon regarding funds received. Email to Megan at facility for confirmation of funds received. Input of deposits into QB's. Awaiting response from Megan onsite for final direction of funds placement.	0.80 110.00/hr	88.00
7/27/2012	WJH Bookkeeping Multiple phone calls with Wells Fargo regarding check verifications from anti-fraud department. Reviewed list of checks and confirmed with bank via phone calls.	0.30 110.00/hr	33.00
7/30/2012	WJH Bookkeeping Phone call with third party regarding estate. Updated third party on receivership status on directions per court order. Irate friend of	0.20 110.00/hr	22.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	named party. Explained neutral status of receivership.		
7/30/2012	WJH Bookkeeping Review list of deposits with Ellen Gordon from inception of case. Confer with Ellen Gordon and Thomas Seaman regarding cashier's checks received from turnover. Phone call to bank to confirm remitter of checks. Input of multiple checks received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Email list of received checks and deposits to Megan for internal tracking.	2.40 110.00/hr	264.00
7/31/2012	WJH Bookkeeping Input of multiple deposits into QB's and internal controls excel spreadsheet. Copy of checks attached to each deposit for backup. Multiple deposits into multiple accounts at bank branch. Email copies of each deposit to Megan for internal tracking reports and interest accruals for outstanding loans. Review email from Megan regarding month end close. Email response of all listed checks received and dates for final audit and closing of monthly report.	1.70 110.00/hr	187.00
SUBTOTAL:		[66.90	7,956.00]
<u>Investor Relations</u>			
7/11/2012	AJ Investor Relations Calls with investors re Receiver's appointment. Explain PI and what to expect, etc	1.20 175.00/hr	210.00
7/12/2012	AJ Investor Relations Discussions with Tim re website	0.20 175.00/hr	35.00
7/17/2012	AJ Investor Relations Calls with investors re appointment of Receiver. Provide with website for future updates and advise of current status	0.60 175.00/hr	105.00
7/18/2012	AJ Investor Relations Call from investors requesting info on case. Provide current status and direct to website for future updates.	0.80 175.00/hr	140.00
7/12/2012	CAC Investor Relations Review investor letter going out. Phone call with Ellen Gordon re phone calls expected and need to update investor greeting on voicemail box.	0.20 135.00/hr	27.00
CAC	Investor Relations Phone call with investor Mike Gagnon. Encourage him to sign up for website updates and inform him that a letter went out today and that he should be receiving it shortly.	0.10 135.00/hr	13.50

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2012	CAC Investor Relations Retrieve and transcribe messages. Send via e-mail to Ellen Gordon for review.	0.20 135.00/hr	27.00
7/13/2012	CAC Investor Relations Retrieve and transcribe investor voicemails in response to the investor letter which went out 7/12/12.	0.20 135.00/hr	27.00
7/16/2012	CAC Investor Relations Retrieve and transcribe investor voicemails.	0.40 135.00/hr	54.00
	CAC Investor Relations Review incoming investor correspondence in response to the receiver's proposed settlement with WFB and BNYM. Scan each and log reason for correspondence on spreadsheet. File hard copies.	0.30 135.00/hr	40.50
7/18/2012	CAC Investor Relations Review e-mail from Ellen Gordon to Cathrine at SB Capital asking her to return calls to investors.	0.10 135.00/hr	13.50
7/19/2012	CAC Investor Relations Retrieve and transcribe investor voicemails. Send to Ellen and receiver's SB Capital staff for follow up.	0.40 135.00/hr	54.00
7/25/2012	CAC Investor Relations Review e-mail from Ellen Gordon re calls being returned to investors by Cathrine.	0.10 135.00/hr	13.50
	CAC Investor Relations Retrieve and transcribe investor voicemails. Send updated spreadsheet to Ellen Gordon and to Cathrine for return calls.	0.30 135.00/hr	40.50
7/30/2012	CAC Investor Relations Retrieve and transcribe investor voicemails. Incorporate Ellen's call notes into spreadsheet and distribute updated call log.	0.30 135.00/hr	40.50
	CAC Investor Relations Review e-mails from Ellen Gordon re borrower/investor phone calls.	0.10 135.00/hr	13.50
7/2/2012	TM Investor Relations Discussion with Alison re narrative for website. Changes to website.	1.50 175.00/hr	262.50
7/3/2012	TM Investor Relations Getting website of receivership up. Changes directed by Tom, calls to Network Solutions re problems with load. Corrected problems and monitored.	5.20 175.00/hr	910.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/4/2012	TM Investor Relations Monitored site was up and email to group re same. Checked for new template which would be easier to work with.	1.00 175.00/hr	175.00
7/5/2012	TM Investor Relations Made change to constant contact form. Reviewed potential new templates.	1.00 175.00/hr	175.00
	TM Investor Relations Call from Ellen re website re-direct needed to receivership website. Email from Ellen re same, added contact info. Call from previous web designer re access, email to Ellen re same. Received email from designer and had Michael unzip it.	0.30 175.00/hr	52.50
7/6/2012	TM Investor Relations Addressing search engine optimization issues. Checking on re-direction of company website to receivership website. Emails from and to Ellen re posting of items. Discussed potential documents on Pacer with Christine.	1.40 175.00/hr	245.00
7/9/2012	TM Investor Relations Checking contact list growth, adding to spreadsheets.	0.20 175.00/hr	35.00
	TM Investor Relations Sent report to post on website. Posted. Prepared new template for future emails to subscribers. Sent posting update in email to subscribers.	2.10 175.00/hr	367.50
	TM Investor Relations Checking search engine optimization results.	0.20 175.00/hr	35.00
7/10/2012	TM Investor Relations Minor update to website by placing a NEW sign on most recent update.	0.10 175.00/hr	17.50
	TM Investor Relations Tracking contacts and views, entering onto spreadsheet to determine if everything is working ok.	0.40 175.00/hr	70.00
	TM Investor Relations Preparing Order Appointing Permanent Receiver for posting on website. Call to Tom re same. Read through order. Re-designed template to take into account the change from Temporary Receiver to Permanent. Changed email template. Posted and sent out emails.	1.10 175.00/hr	192.50
7/12/2012	TM Investor Relations Email to Ellen, Alison & Christine re info email address. Gave login info, checked emails.	0.30 175.00/hr	52.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2012	TM Investor Relations Posting Frequently Asked Questions onto website.	1.00 175.00/hr	175.00
7/13/2012	TM Investor Relations Making additional changes to FAQ's. Preparing email to subscribers. Discussed with Tom and Ellen re changes. Sent email after posting again.	1.50 175.00/hr	262.50
	TM Investor Relations Printed out emails on info email re case. Sorted by topic and brought to Tom's attention. Discussed with Ellen.	0.60 175.00/hr	105.00
	TM Investor Relations Handled mail forwarding of info line to Ellen.	0.20 175.00/hr	35.00
SUBTOTAL:		[23.60	4,022.00]
<u>Paralegal</u>			
7/2/2012	CAC Paralegal Review e-mail from Ted Fates re Whiskey Junction loan and borrower's inability to operating without SBCC funding.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Jamie Founder asking Tom's permission to take his book of business on his next venture. Discuss with Thomas Seaman.	0.20 135.00/hr	27.00
	CAC Paralegal Phone call with Jamie Founder re his e-mail. After phone call, review another e-mail from Jamie Founder asking Thomas Seaman to make a statement about allowing him to take his pipeline.	0.10 135.00/hr	13.50
	CAC Paralegal Second discussion with Thomas Seaman regarding Jamie Founder's request about releasing him and his pipeline.	0.10 135.00/hr	13.50
	CAC Paralegal Send e-mail to Ellen Gordon with a summary of Jamie Founder's request and asking her to reach out to him re same.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Ellen Gordon to Jamie Fougner stating he make take his pipeline with him on his next venture.	0.10 135.00/hr	13.50
	CAC Paralegal Pull and review property profile and recorded documents for 1350 Natoma Street #4.	0.40 135.00/hr	54.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/2/2012	CAC Paralegal Review e-mail from Ellen Gordon asking for court information as requested by investors. Locate address, phone number, website, etc. for San Jose court and provide to Ellen Gordon via e-mail.	0.20 135.00/hr	27.00
7/3/2012	CAC Paralegal Review list of bank accounts on order. Locate phone number for each bank and call to obtain address and fax number. Create excel matrix for bank, account name, account number, bank number, bank legal fax, bank address and other notes.	1.60 135.00/hr	216.00
	CAC Paralegal Discuss with Alison Juroe contacting each bank to seize frozen funds. Discuss bank list and which to contact.	0.20 135.00/hr	27.00
	CAC Paralegal Retrieve voicemail from prior employee. Transcribe and send to Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Jamie Fougner re bounced checks. Discuss with Alison Juroe and forward e-mail to Alison Juroe for review.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Ellen Gordon asking for a sample investor letter to use as a template. Discuss same with Alison Juroe and provide to Ellen Gordon.	0.20 135.00/hr	27.00
	CAC Paralegal Make updates to bank matrix by adding known EIN's for entities and inserting additional entities.	0.30 135.00/hr	40.50
	CAC Paralegal Compose e-mail to Ellen Gordon requesting EINs for three of the defendants/affiliates.	0.10 135.00/hr	13.50
7/5/2012	CAC Paralegal Draft form letter to banks re turnover of funds. Send to Alison Juroe for review.	0.30 135.00/hr	40.50
	CAC Paralegal Review e-mail from Alison Juroe approving form letter to banks re turnover. Customize letter to each bank where defendants have accounts. Include account numbers specific to each bank as well as other affiliated entities not in the order along with the EINs located. Draft fax coversheets for each letter. Send letter and court order to each bank via fax and organize and file fax confirmations. Update bank matrix with the status of each letter and order sent by fax.	3.20 135.00/hr	432.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/5/2012	CAC Paralegal Retrieve voicemail from prior employee Alex re questions on his Cobra. Provide Ellen Gordon with details of Alex's message so that she may follow up.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Ellen Gordon re additional entity EIN's. Update spreadsheet re same.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Tom, counsel for California Business Bank, confirming they will turn over funds and asking to speak with Thomas Seaman re the bank taking over servicing rights to 12 loans they purchased the majority of interest in from SBCC. Compose e-mail to Thomas Seaman, Ellen Gordon and Alison Juroe summarizing my call with Tom.	0.20 135.00/hr	27.00
	CAC Paralegal Check Pacer for status of order regarding making new loans. Reply to Alison Juroe that order is not entered.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with SB Capital investment rep asking what is being done to communicate with investors. Advise him a letter is being worked on. Provide his contact info and inquiry to Ellen Gordon via e-mail.	0.20 135.00/hr	27.00
	CAC Paralegal Download documents filed off Pacer for receiver's files and to post on receivership website.	0.60 135.00/hr	81.00
7/6/2012	CAC Paralegal Place follow up phone calls to all banks I served with the receiver order. Make notes re accounts located, amounts, etc. Re-fax order as needed. Exchange e-mails with banks re questions about the order and turnover. Scan and e-mail Wells Fargo turnover request and send to Derrick Hovinen to pass along to our Wells Fargo relationship manager.	2.20 135.00/hr	297.00
	CAC Paralegal Multiple calls with Karen at Bridge Bank indicating they did not find any accounts under the defendants names or EINs or for Mr. Feathers as an account signatory.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Ellen Gordon asking me to download all documents from Pacer for website. Check docket and reply to Ellen confirming I have already downloaded everything. Update Tim McDonnell re need to upload.	0.30 135.00/hr	40.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/6/2012	CAC Paralegal Phone call with ex-employee Alex Escobar re health insurance. Provide him with Ellen's e-mail and the website for the receivership.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Ellen Gordon to Wyatt Allen providing information regarding investor communication and the website.	0.10 135.00/hr	13.50
	CAC Paralegal Commence review of receiver's fee entries per Ellen Gordon to ensure fees are billed in accordance with SEC proposal.	0.70 135.00/hr	NO CHARGE
7/10/2012	CAC Paralegal Download, rename and save recently filed documents from Pacer for receiver's files and to post on receivership website. Confer with Alison Juroe re Declaration of Susan Hannan unavailable off Pacer. Review e-mails transmitting same and save.	0.40 135.00/hr	54.00
	CAC Paralegal Retrieve voicemail from Tom Normandin re California Business Bank and their request to take over servicing on the loans they hold jointly with SB Capital. Provide details of his voicemail to Ellen Gordon and Thomas Seaman via e-mail.	0.20 135.00/hr	27.00
	CAC Paralegal Phone call with prior employee re questions on Cobra. Provide his contact information to Ellen Gordon for follow up.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Michael at Wells Fargo legal order processing unit asking for the status of the funds turnover. Obtain case number with WF and ask for call back from legal ASAP re status.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Pan Pacific Bank indicating that have no open accounts for the defendants and that the account they had was closed in 2011. Print for files.	0.10 135.00/hr	13.50
	CAC Paralegal Make edits to spreadsheet re status of bank contact re turnover of funds.	0.30 135.00/hr	40.50
7/11/2012	CAC Paralegal Phone call with Chere at Wells Fargo re their turn over of funds. Discuss order entered making the receiver's appointment permanent. Provide her with how to make the turnover check payable. After phone call, send e-mail to Chere as requested providing her with a copy of the permanent order and preliminary injunction.	0.40 135.00/hr	54.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2012	CAC Paralegal Review incoming turnover checks received from High Desert Bank in the approximate amount of \$10,000. Discuss same with Alison Juroe. Review balance sheet showing outstanding turnover funds due from Lighthouse Bank and Torrey Pines Bank.	0.30 135.00/hr	40.50
7/13/2012	CAC Paralegal Follow up call to Torrey Pines Bank re their non-response to our order regarding turnover. Indicate that it is imperative that we get a response from them today.	0.10 135.00/hr	13.50
	CAC Paralegal Follow up call to Wendy at Lighthouse Bank. State the amounts in SBCC's accounts with them and ask for a call back regarding the turnover.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Sandra at Torrey Pines Bank stating she is working on the turnover request. Reply to e-mail with approximate amounts in the accounts we are aware of and provide her with information on who to make the check payable to. Include order appointing permanent receiver.	0.30 135.00/hr	40.50
7/16/2012	CAC Paralegal Review 4 incoming cashier's checks from Mark Feathers. Discuss with Alison Juroe. Provide to Wesley Hatem to hold pending further instruction.	0.10 135.00/hr	13.50
	CAC Paralegal Review invoices sent by Robert French, contact loan underwriter. Provide to Ellen Gordon for review.	0.10 135.00/hr	13.50
7/17/2012	CAC Paralegal Send follow up e-mail to Wendy at Lighthouse Bank asking when they will send funds as requested.	0.10 135.00/hr	13.50
	CAC Paralegal Send follow up e-mail to Sandra at Torrey Pines Bank asking when they will send funds as requested.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Wendy at Lighthouse Bank stating she will send funds today.	0.10 135.00/hr	13.50
7/18/2012	CAC Paralegal Locate and provide to Ellen Gordon address for Whiskey Junction.	0.10 135.00/hr	13.50
	CAC Paralegal Review funds turned over by Torrey Pines Bank. Compare balances by account against funds anticipated. Confer with Alison	0.20 135.00/hr	27.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Juroe re same.		
7/18/2012	CAC Paralegal Compose e-mail to Sandra at Torrey Pines Bank requesting most recent two months' bank statements for review of account activity as turnover funds were significantly greater than expected.	0.10 135.00/hr	13.50
7/19/2012	CAC Paralegal Provide Ellen Gordon with message from SB Capital landlord re 30 day notice.	0.10 135.00/hr	13.50
	CAC Paralegal Call with Ellen Gordon re changes to be made to borrower/client letter.	0.10 135.00/hr	13.50
	CAC Paralegal Save pictures sent by Ellen of Brannan Inn onto server.	0.20 135.00/hr	27.00
7/20/2012	CAC Paralegal Review and save photo's of Whiskey Junction onto server per Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Place call to and leave message for Chere at WFB asking for the status of the turnover she said would go out. Send follow up e-mail to Chere re same.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Alison re insurance broker. Call Mimi Watson at Allied Insurance and leave message advising her of receivership and to call me back. Compose e-mail to Mimi stating same, including and explaining receiver order and asking her to contact me as soon as possible to discuss.	0.40 135.00/hr	54.00
	CAC Paralegal Review e-mail from Sandra at Torrey Pines Bank stating she will get me the statements requested as soon as she's back in the office.	0.10 135.00/hr	13.50
	CAC Paralegal Review turnover checks from Lighthouse Bank, verify amounts received with balance sheet. Update Alison re same and provide to Wes for deposit.	0.20 135.00/hr	27.00
7/23/2012	CAC Paralegal Phone call with laid off employee Alex inquiring about COBRA and the refund for fees collected in connection with a deal he was working on.	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/23/2012	CAC Paralegal Review e-mail from Alex providing additional information about the refund he inquired about over the phone. Discuss with Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Respond to Alex's e-mail by providing him with an update on COBRA and with the status of a refund he inquired about.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mails to/from Mae re status of COBRA for term'd employees.	0.10 135.00/hr	13.50
	CAC Paralegal Place another call to Mimi at Allied Insurance to ascertain status of insurance coverage.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mails and attachments sent by Ellen Gordon re insurance. Confer with Ellen re Mimi at Allied's lack of response and need to coordinate with SB employees re status of policies.	0.30 135.00/hr	40.50
	CAC Paralegal Compose e-mail to Jason and Mae at SB Capital indicating the need to coordinate our insurance efforts and to advise me of the policies in place and brokers used as soon as possible.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Mimi at Allied. Per Mimi she is waiting for Mark to call her back before she releases information. Indicate that she should send the court order to Allied's counsel for review. After phone call, highlight pertinent sections of the order and send second e-mail to Mimi attempting to better explain the court order.	0.40 135.00/hr	54.00
7/24/2012	CAC Paralegal Create Fed Ex label to send key to Jason Parsons per Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mimi at Allied stating that their counsel is still reviewing the court order.	0.10 135.00/hr	13.50
	CAC Paralegal Review excel insurance summary sent by Mae. Print policies for review. Save policies on server.	0.30 135.00/hr	40.50
	CAC Paralegal Assist Tim McDonnell with pulling property profiles for real estate in SB Capital's portfolio.	0.60 135.00/hr	81.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/24/2012	CAC Paralegal Review e-mail from Mae indicating that only Mark and Natalie are authorized to make changes on the companies' insurance.	0.10 135.00/hr	13.50
	CAC Paralegal Review and reply to e-mail from Mimi at Allied Brokers outlining what steps first need to be taken after their counsel clears the receiver to take control of the companies' insurance.	0.40 135.00/hr	54.00
	CAC Paralegal Begin review of numerous insurance policies insuring the companies' and their REO properties. Commence list of questions for broker, additional information needed, holes in coverage and other areas of concern. Discuss with Ellen Gordon possibility of changing brokers.	1.40 135.00/hr	189.00
7/25/2012	CAC Paralegal Discuss with Alison Juroe holes in insurance, workers comp being written way under the company's actual payroll, etc. Request she provide report from Quickbooks with payments so I can identify all policies paid.	0.10 135.00/hr	13.50
	CAC Paralegal Determine e-mail address for Chris Grammar, President of Allied Brokers. Compose lengthy e-mail to Chris advising him of the receivership, explaining the receivers powers and providing him with all of the communication exchanges with Mimi. Request he escalate my receipt of SB Capital's insurance information.	0.70 135.00/hr	94.50
	CAC Paralegal Phone call with Chere at Wells Fargo indicating that we have not received the turnover. Per Chere, the check was mailed 7/16. Advised to call back Friday if it still has not arrived. Update turnover spreadsheet re same.	0.20 135.00/hr	27.00
	CAC Paralegal Phone call with Mass Mutual regarding notice of returned draft. Obtain information on life insurance held for Peter and Jason, including amounts due, surrender values, due dates, etc. Make detailed notes on call and discuss with Ellen Gordon.	0.40 135.00/hr	54.00
	CAC Paralegal Confer with Tim McDonnell re possible bad address for loan on SB Capitals' Loan Master Report. Look up and print to pdf Melissa data information and property profile located for similar address.	0.30 135.00/hr	40.50
	CAC Paralegal Retrieve voicemail from borrower Steve Kellerman. Return call and confirm that he had his questions answered about his payment	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	due.		
7/25/2012	CAC Paralegal Review e-mail from Sandra at Torrey Pines Bank stating she will be Fed Exing the bank statements requested.	0.10 135.00/hr	13.50
	CAC Paralegal Review email from Chris at Allied stating they will release the insurance information requested.	0.10 135.00/hr	13.50
	CAC Paralegal Review email from Mimi at Allied Insurance transmitting summaries of policies. Reply that I need the actual policies as well. Print and commence review of summaries provided.	0.30 135.00/hr	40.50
7/26/2012	CAC Paralegal Review additional insurance policies e-mailed by Mimi at Allied. Make notes on questions to discuss.	1.10 135.00/hr	148.50
	CAC Paralegal Long phone call with Mimi at Allied to confirm she made the request to add Thomas Seaman as an additional insured to all policies, discuss locations and upcoming deletions, status of Whiskey Junction and need to increase payroll on workers comp.	0.40 135.00/hr	54.00
	CAC Paralegal Confirm with Derrick Hovinen that employees laid off were not 1099'd as Mimi assumed due to the low projected payroll on the workers comp.	0.10 135.00/hr	13.50
	CAC Paralegal Download recently filed documents off Pacer for receiver's files and to post on receivership website.	0.40 135.00/hr	54.00
	CAC Paralegal Review e-mail from Mimi showing lenders loss payable endorsement in favor of Investors Prime Fund for Whiskey Junction.	0.10 135.00/hr	13.50
	CAC Paralegal Review voluminous Whiskey Junction loan files for information on borrower's insurance. Review evidence of flood, liability and property insurance. Review limits. Scan for server. Review and save lenders loss payable endorsement provided by Mimi.	0.70 135.00/hr	94.50
	CAC Paralegal Phone call with Danielle at Wills re Tom being appointed receiver, the prospect of them reviewing the insurance policies and potentially becoming the broker of record.	0.20 135.00/hr	27.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/27/2012	CAC Paralegal Retrieve and transcribe voicemail from attorney Tim Broderick, re his client Allied Brokers concerns that the receiver order I send him is doctored and is not valid and that we are just trying to get SB Capital's insurance policy information.	0.10 135.00/hr	13.50
	CAC Paralegal Return message left by attorney Tim Broderick, to his associate Katrina, to discuss the order further and how they can verify the authenticity by pulling it up on Pacer or calling the court.	0.10 135.00/hr	13.50
	CAC Paralegal Second phone call with Katrina at Broderick Law Firm, explain receiver's appointment, difficulty in dealing with her client Allied Brokers, again explain that she can go on Pacer to confirm authenticity of the order and review the SEC's litigation release online. Reiterate to her that her client needs to know that the receiver is now in control of the insurance policies and not Mr. Feathers.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mails between Thomas Seaman, Ellen Gordon and SB Capital staff regarding canceling Mass Mutual life insurance policies held for employees with the company as the beneficiary. Send e-mail to Mae indicating that I already requested the surrender forms and that she should send them to me upon receipt.	0.20 135.00/hr	27.00
	CAC Paralegal Compose 6 e-mails to Danielle, insurance broker with Willis, transmit receiver order, explain entities and their relationships, transmit and explain 5 insurance policies covering the receivership's assets. Ask for her to review and advise of deficiencies and how to proceed in making them our broker of record.	1.20 135.00/hr	162.00
	CAC Paralegal Compose e-mail to Mae asking why the e&o insurance policy was written in the name of Small Business Capital, LLC only.	0.10 135.00/hr	13.50
	CAC Paralegal Compose e-mail to Mae asking why there is liability coverage only for the property at 731 Bay Road. Request she provide me with broker contact information for the E&O policy.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mae with some limited information regarding 731 Bay Road.	0.10 135.00/hr	13.50
	CAC Paralegal Retrieve documents applicable to case and organize. Discuss with Ellen Gordon in respect to which she should provide to John	1.50 135.00/hr	202.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Bulgozdy.		
7/27/2012	CAC Paralegal Phone call with Ted Fates re conference call with Court today at 11am. Confer with Thomas Seaman re same.	0.10 135.00/hr	13.50
	CAC Paralegal Review Pacer for documents filed in connection with today's conference call with the Court. Download and review same. Update Ellen Gordon re modification of the preliminary injunction.	0.20 135.00/hr	27.00
7/30/2012	CAC Paralegal Review and reply to e-mail from Ellen Gordon confirming that I have been downloading all pleadings filed in connection with the case.	0.10 135.00/hr	13.50
	CAC Paralegal Retrieve borrower phone calls and forward to Ellen Gordon.	0.20 135.00/hr	27.00
	CAC Paralegal Attempt to access Doss Law documents per Dropbox instructions. E-mail Ted re inability to get in and ask if he knows the correct user name.	0.10 135.00/hr	13.50
7/31/2012	CAC Paralegal Multiple calls with Ted and Janine at Allen Matkins re access to Doss Law documents. Issues with Dropbox download and access. Ultimately access documents through invite sent by Janine. Download and organize large electronic files from Dennis Doss. Import e-mails. Update Ellen Gordon re status.	1.20 135.00/hr	162.00
	CAC Paralegal Send e-mail to Danielle at Willis asking when she thinks they will be finished reviewing the insurance policies provided to confirm sufficient coverage exists.	0.10 135.00/hr	13.50
	CAC Paralegal Review most recent 2 months' bank statements for SPF and IPF from Torrey Pines Bank.	0.20 135.00/hr	27.00
	CAC Paralegal Phone call with Jennifer at Mass Mutual, discuss request for surrender forms for two employees' life insurance policy and the upcoming payments due which will be automatically deducted from the values of the policies. Determine that there will not be enough time to receive, return and for Mass Mutual to process the surrender forms to avoid the premiums being loaned for out of the policy value.	0.30 135.00/hr	40.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/31/2012	CAC Paralegal Review updated investor phone call spreadsheet with contact notes from Cathrine. Save on server.	0.10 135.00/hr	13.50
SUBTOTAL:		[33.10	4,374.00]
<u>Project Management</u>			
7/2/2012	AJ Project Management Review and revise website narrative with Tom and Tim. Request revisions, etc.	0.60 175.00/hr	105.00
	AJ Project Management Review revisions from Tim for Website. Discuss additional changes, direct Tim to pub docs for edits made by Tom.	0.30 175.00/hr	52.50
	AJ Project Management Call with counsel and SBA. Met with Tom before hearing, sat in on court hearing, and on post hearing calls to SBA etc.	2.20 175.00/hr	385.00
	AJ Project Management Work on getting info needed for report, respond to investor inquiries, calls with banks, borrowers, etc.	4.30 175.00/hr	752.50
7/3/2012	AJ Project Management Review balance sheets and compare to accounts listed in Order. Evaluate amount and location of funds. Confer with Christine Cheski re contacting each bank to seize frozen funds. Discuss bank list and which to contact.	0.70 175.00/hr	122.50
	AJ Project Management Met with Derrick to review payroll, provide reports, etc. Discuss funding issues, etc.	0.40 175.00/hr	70.00
	AJ Project Management Confer with Christine Cheski re e-mail received from Jamie Fougner about bounced checks, receive and review email.	0.20 175.00/hr	35.00
	AJ Project Management Confer with Christine Cheski re Ellen's request for sample letter. Review other case files and recommend using Med Cap letter	0.20 175.00/hr	35.00
	AJ Project Management Review Stipulation to PI, confer with Tom re adding SBC Sr. Commercial Fund	0.30 175.00/hr	52.50
	AJ Project Management Work on banking, understanding flow of funds. Work with Derrick on setting up accounts. Met with Tom and had a call with Bank to get ACh debits set up. Process debits, with Tom. Advise Megan of	6.00 175.00/hr	1,050.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	same. Calls and emails with Megan re A/R. Review correspondence from Mark. Work on updates and expanding loan worksheet for use in report. Review and respond to misc and numerous emails from Ellen, counsel etc		
7/5/2012	AJ Project Management Meet with Tom and Ellen, set agenda for tomorrow, discuss preliminary findings	1.10 175.00/hr	192.50
	AJ Project Management Travel time at 50% of time to San Jose	1.50 175.00/hr	NO CHARGE
	AJ Project Management Work on first status report and inventory with Tom and Ellen on site, review books and records	9.30 175.00/hr	1,627.50
7/6/2012	AJ Project Management Work on site, analyze loans, assist Tom with Report, etc	5.60 175.00/hr	980.00
	AJ Project Management Travel time at 50% of time to OC from San Jose	1.50 175.00/hr	NO CHARGE
7/9/2012	AJ Project Management Review email from John Bulgozdy re: a call he received from Jamie Fougner's neighbor. Research with Ellen the use of SB Capital's Fed Ex account, packages that might have been sent from the company post appointment, etc. Discuss with Tom and respond to John via email.	0.70 175.00/hr	122.50
	AJ Project Management Review bank accounts, balances, etc. Print detail for cleared checks just prior to appointment, incoming deposits, wires, post appointment, etc.	1.60 175.00/hr	280.00
	AJ Project Management Calls with Ellen and Ted re mailing report. Request investor mailing list, and review same. Confer with Tom re mailing the report to see if we can send the introductory letter at same time. Discuss timing with Ted.	0.60 175.00/hr	105.00
	AJ Project Management Call with Ian re loan and funding, etc. Call with Tom re same. Send Tom contact info for meeting.	0.60 175.00/hr	105.00
	AJ Project Management Look up and print addresses for Tom's visit to San Jose, visits to Whisky Junction, Sweet fingers, and Bay St. Confer with Tom re same.	0.40 175.00/hr	70.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/10/2012	AJ Project Management Received email from Ted with employee questionnaires	0.10 175.00/hr	17.50
	AJ Project Management Review information on borrower Ian Carney, look into and review Planning Commission Report, scope and details of project, etc. Call with Ian. Review funding request information received from Ian.	1.50 175.00/hr	262.50
	AJ Project Management Received email from Ted with Preliminary Injunction order. Log in to PACER and print order. Review additional docs. Confer with Christine docs and email her the missing declaration. Review transcripts from Feathers deposition.	1.00 175.00/hr	175.00
7/11/2012	AJ Project Management Confer with Ellen re investor mailing	0.20 175.00/hr	35.00
	AJ Project Management Research and respond to SEC with information requested related to payroll for the wife and children of Defendant	0.80 175.00/hr	140.00
7/12/2012	AJ Project Management Emails with Mae and Ellen re payroll. Forward to Derrick, discuss account balances and if transfers should be made.	0.40 175.00/hr	70.00
	AJ Project Management Emails re 11th hour investor, recommendation to seek motion to return funds. Review motion filed in other case to review the cases sited, etc.	0.30 175.00/hr	52.50
7/13/2012	AJ Project Management Met with Derrick re account issues. Discuss status of new accounts, adding services to existing accounts, payroll funds, etc. Emails to/ from re accounts and follow up. Received confirmation of new account numbers. Received wire instructions. Reviewed email with additional accounts to be opened, and advised the others are not needed at this time.	1.40 175.00/hr	245.00
	AJ Project Management Meeting with Tom and Ellen to discuss case status and pending issues, receive instruction on account turnover	0.50 175.00/hr	87.50
	AJ Project Management Research Feathers emails on hard drive, confer with Ellen re same. Call with Darielle to get more info on missing data. He will locate and send me emails from most recent period.	2.30 175.00/hr	402.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2012	AJ	Project Management Provide wire transfer docs to Ellen for delivery to the bank, discuss wire out.	0.20 175.00/hr 35.00
	AJ	Project Management Respond to email from Ted re documents received from SEC, advise to send one copy of data to our office.	0.10 175.00/hr 17.50
	AJ	Project Management Review draft of borrower letter, confer with Ellen re same.	0.20 175.00/hr 35.00
7/18/2012	AJ	Project Management Confer with Tom re info on pre receiver credit cards. Look up info in all the separate QB's files. Prepare reports and provide figures to Tom. Review other QB's entries including transactions involving Feathers childrens IRA's	2.40 175.00/hr 420.00
	AJ	Project Management Received email from Wes re borrower address update. Forward to Jason for file.	0.10 175.00/hr 17.50
	AJ	Project Management Call with Derrick re returned payroll direct deposits for the Feathers. Request he get confirmation from Paychex that funds were returned to company and which accounts were credited.	0.20 175.00/hr 35.00
7/19/2012	AJ	Project Management Emails with Ted re Amex statements. Emails with Cathrine re copies of same.	0.60 175.00/hr 105.00
	AJ	Project Management Received info from Cathrine re AMEX. Forward to Ted.	0.10 175.00/hr 17.50
7/20/2012	AJ	Project Management Case status and update call with Tom, Ellen, David and Ted. Follow up on tasks discussed.	0.80 175.00/hr 140.00
	AJ	Project Management Call with Derrick re processing wire through WF online services. Confer with Ellen re same. Receive approval from Tom to process. Review instructions and call borrower to confirm info. Walk through process with Derrick over the phone, and complete wire.	0.70 175.00/hr 122.50
	AJ	Project Management Search Mark Feathers emails for info on insurance. Confer with Christine Cheski re insurance and forward email to her form SBC insurance broker. Call to Darielle re emails for recent date range that are not available. He will forward that missing files shortly. Attempt to login to files but not able to access, call to Darielle re	1.10 175.00/hr 192.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	same. He will send on hard drive.		
7/20/2012	AJ Project Management Emails to/ from Ellen and Allen Matkins re issues raised by Feathers, including D & O insurance and appropriate response, etc	0.20 175.00/hr	35.00
	AJ Project Management Received final borrower letter. Reformat and add Tom's electronic signature. Email to Ellen.	0.40 175.00/hr	70.00
7/23/2012	AJ Project Management Confer with Ellen Gordon regarding banking and accounting.	0.30 175.00/hr	52.50
	AJ Project Management Confer with Tim McDonnell re loan portfolio report and give direction re running title to confirm deed recorded, security position for collateral, etc	0.30 175.00/hr	52.50
	AJ Project Management Work on updates and entries to master loan spreadsheet	1.80 175.00/hr	315.00
	AJ Project Management Calls with borrowers that received notice of appointment. Discuss status, payment information, direct to website to sign up for status updates, etc.	1.70 175.00/hr	297.50
	AJ Project Management Call with Ellen re calls from borrowers that indicated that they did not received the order.	0.10 175.00/hr	17.50
	AJ Project Management Confer with Ellen and provide her with key to the telemarketing suite on San Antonio	0.10 175.00/hr	17.50
7/24/2012	AJ Project Management Meeting with Thomas Seaman and Ellen Gordon, discuss status of case, non-performing loans, staffing, banking, loan inventory, status report. Receive assignments, etc.	1.60 175.00/hr	280.00
	AJ Project Management Calls with concerned borrowers that received letter. Discuss duties of receiver and explain process, give info on website, and confirm that servicing will continue as usual for the foreseeable future, etc.	1.80 175.00/hr	315.00
	AJ Project Management Confer with Tom re sending Amex statements to John Bulgozdy at the SEC. Forward statements as requested.	0.40 175.00/hr	70.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/24/2012	AJ Project Management Emails to/ from Mae and Ellen re reports that need to be filed, statements needed, etc.	0.20 175.00/hr	35.00
7/25/2012	AJ Project Management Discuss insurance with Christine Cheski, she advised there are holes in coverage, including workers comp being written way under the company's actual payroll, etc. Will provide report from Qb's showing payments made for various policies.	0.10 175.00/hr	17.50
	AJ Project Management Call with bank manager and receive bank statements via secure email. Begin to download statements and save to server. Forward trust account statement to Mae to reconcile for DRE report.	1.50 175.00/hr	262.50
7/26/2012	AJ Project Management Receive EDD notice from Mae, review and forward to Derrick to pay.	0.20 175.00/hr	35.00
7/27/2012	AJ Project Management Call with Tom re items that need to be addresses on Monday	0.20 175.00/hr	35.00
7/2/2012	EKG Project Management Travel from OC to SJC Airport, then from airport to business location. Computed at half time.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Worked on site with SBCapital employees. Spoke with a number of investors both in person and on the phone. Met with Rico Espana regarding Whiskey Junction, met with Mark Feathers, reviewed files, worked on information requests for Receiver's status report.	9.50 300.00/hr	2,850.00
7/3/2012	EKG Project Management Travel time from SB Capital to airport and flight to OC. Computed at half time.	2.00 300.00/hr	NO CHARGE
	EKG Project Management Worked on site with SBCapital employees. Worked on information requests for Receiver's Status Report. Met with Mark Feathers regarding laptop. Met with Megan regarding loan servicing. Went to the bank. Spoke with many investors. Worked with Tim on website and new e-mail addresses.	9.50 300.00/hr	2,850.00
7/5/2012	EKG Project Management Travel time at 50% of time from OC to Los Altos computed at half time.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Worked on site with SBCapital staff. Worked on investigation for Receiver's report, banking, talked with investors calling in to the office, met with landlord for Los Altos office and with landlord for	9.00 300.00/hr	2,700.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Layfaette office. Worked with Tim McDonnell on website and e-mail setup.		
7/6/2012	EKG Project Management Travel time at 50% of time from Los Altos to OC computed at half time.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Met with Alison Juroe to discuss case and what we need to accomplish today.	0.30 300.00/hr	90.00
	EKG Project Management Worked on site with SBCapital staff. Worked on investigation for Receiver's report, worked on investor side comparing statements and K-1s. Review and analysis of Golden State Business Capital. Returned calls from investors.	5.00 300.00/hr	1,500.00
7/9/2012	EKG Project Management Drafted section for Receiver's First Report on Golden State Business Capital and prepared exhibit. Forwarded to Thomas Seaman and Alison Juroe for review.	1.10 300.00/hr	330.00
	EKG Project Management Went to bank to deposit checks from borrowers.	0.30 300.00/hr	90.00
	EKG Project Management Worked on site with SB Capital staff. Went through payables. Discussed payroll and other operational issues with Mae. Briefing with Megan regarding investor calls and communication. Met with investors and spoke with several over the phone. Worked with Tim McDonnell regarding e-mail problems and website updates.	7.00 300.00/hr	2,100.00
	EKG Project Management Travel time at 50% of time from OC to Los Altos.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Travel time at 50% of time from Los Altos to OC.	1.50 300.00/hr	NO CHARGE
7/10/2012	EKG Project Management Reviewed preliminary injunction and discussed next steps with Alison Juroe. Need to get mailing out tomorrow with a copy of the PI, Receiver's Report and cover letter.	0.30 300.00/hr	90.00
	EKG Project Management Responded to questions from investors through website.	0.80 300.00/hr	240.00
	EKG Project Management Went through payables and notes from yesterday's meetings. Draft e-mail to Mae to get a copy of the lease and summary of monthly	1.00 300.00/hr	300.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	lease payments to add to payables.		
7/11/2012	EKG Project Management Worked with Receiver and counsel regarding investor letter. Also worked with Alison and SBC staff regarding mailing.	1.50 300.00/hr	450.00
	EKG Project Management Responded to investor calls generated by IRS administrator letter.	1.90 300.00/hr	570.00
	EKG Project Management Call with Megan Mecca regarding IRS service provider and what was sent to investors.	0.20 300.00/hr	60.00
	EKG Project Management Draft e-mail to Thomas Seaman outlining current questions regarding payables, commissions, refunds, other.	0.60 300.00/hr	180.00
	EKG Project Management Briefing with Alison Juroe and Derrick Hovinen regarding banking and transfers.	0.40 300.00/hr	120.00
	EKG Project Management Draft e-mail messages to SBC staff regarding mailing, banking, commissions, payables.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Alison Juroe regarding investor mailing.	0.20 300.00/hr	60.00
	EKG Project Management Several calls with Dairielle Delgado at Huron regarding imaging of laptop at SBC and getting together with David Grubele to get his imaged as well. Call with David Grubele re same.	0.70 300.00/hr	210.00
	EKG Project Management Follow up with Jason and borrowers on the return of deposits.	0.20 300.00/hr	60.00
	EKG Project Management Updated FAQ for website and sent to John Bulgozdy for his review and comment.	0.30 300.00/hr	90.00
7/12/2012	EKG Project Management Respond to phone calls and e-mails from investors, creditors, borrowers.	2.90 300.00/hr	870.00
	EKG Project Management Worked with Alison Juroe and Derrick Hovinen regarding bank accounts, payables, next steps.	1.50 300.00/hr	450.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/12/2012	EKG Project Management Follow up with SB Capital staff on questions they are getting from investors and borrowers regarding return of deposits.	0.50 300.00/hr	150.00
	EKG Project Management Email exchange with Michael McNair, IRA administrator, regarding communications with investors.	0.40 300.00/hr	120.00
	EKG Project Management Worked with SBC staff on getting out investor packages.	0.40 300.00/hr	120.00
7/13/2012	EKG Project Management Research investor question regarding 11th hour investment. Responded to investor question.	0.60 300.00/hr	180.00
	EKG Project Management Research on 3 loans (Brannan Cottage, Bay Road and Cortland) to find out background, collateral, payment history in order to make recommendations to Receiver. Collected information and made appointments to view properties next week.	2.30 300.00/hr	690.00
	EKG Project Management Briefing with Thomas Seaman regarding three loans. Discussed options. Thomas Seaman approval to renew Cortland note.	0.40 300.00/hr	120.00
	EKG Project Management Followed up with Jason Parsons on renewal of Cortland note.	0.40 300.00/hr	120.00
	EKG Project Management Reviewed loan info and case docs to determine next steps and recommendations to Receiver on Brannan Cottage Inn loan. Spoke with real estate broker. Set up appointment.	1.20 300.00/hr	360.00
	EKG Project Management Read appraisal and brokers valuation.	0.80 300.00/hr	240.00
7/16/2012	EKG Project Management Returned phone calls and e-mail messages from investors, borrowers and creditors.	1.90 300.00/hr	570.00
	EKG Project Management Briefing with Derrick Hovinen regarding payables and checks going out for deposit returns. Reviewed e-mail exchanges and cover letter re same.	0.60 300.00/hr	180.00
	EKG Project Management Phone call with Rico Espana regarding Whiskey Junction and site visit.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2012	EKG Project Management Returned call to John Freeman regarding former employees.	0.20 300.00/hr	60.00
	EKG Project Management Returned investor calls and e-mail messages to website.	1.90 300.00/hr	570.00
	EKG Project Management Phone call with Jason Parsons regarding Ian Carney and Bay Road project.	0.30 300.00/hr	90.00
	EKG Project Management Review documents regarding Bay Road project. Discuss same with Jason Parsons. Discussed work done to date, invoices paid or unpaid, etc.	0.50 300.00/hr	150.00
	EKG Project Management Call Ian Carney regarding next steps, need for appraisal, timing and meeting this week.	0.50 300.00/hr	150.00
	EKG Project Management e-mail exchange with Jason Parsons regarding loan renewal for Cortland Bohaeck.	0.40 300.00/hr	120.00
	EKG Project Management Follow up with Mae regarding accounts payable.	0.30 300.00/hr	90.00
	EKG Project Management Review loan renewal docs and forward draft to Thomas Seaman and counsel.	0.40 300.00/hr	120.00
	EKG Project Management e-mail exchange with Cathrine Berlin regarding insurance.	0.10 300.00/hr	30.00
	EKG Project Management Briefing with Alison Juroe regarding banking and recording deposits.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Derrick Hovinen regarding payables.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Jason Parsons about One Stop Nutrition. Phone call with Thomas Seaman and Jason Parsons regarding same. Final draw on purchase money first and financing for TIs.	0.60 300.00/hr	180.00
	EKG Project Management Reviewed docs for final draw. Drafted e-mail to confirm amount left on loan, amount of draw and funding administrator. Briefing with Alison Juroe re same.	0.70 300.00/hr	210.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2012	EKG Project Management Briefing with Alison Juroe regarding delivering wire transfers tomorrow and wire out of final draw on One Stop Nutrition.	0.20 300.00/hr	60.00
7/18/2012	EKG Project Management Travel time at 50% of time from OC to Los Altos.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Site visit to Brannan Cottage Inn in Calistoga. Met with owner, Doug Cook. Toured the property and discussed history of the Inn and recent capital improvements. Also met with owner's real estate agent, Dick Lopez.	4.10 300.00/hr	1,230.00
	EKG Project Management Site visit to Whisky Junction in Holt, CA. Met with owner Rico Espana. Toured facility. Discussed potential interested buyers.	2.40 300.00/hr	720.00
7/19/2012	EKG Project Management Worked on site at SB Capital. Met with Jason Parsons regarding non-performing loans. Reviewed documentation. Met with Megan Mecca on investor questions. Also worked on finalizing borrower letter and worked with Megan to get the letters out with new coupons. Returned investor calls and e-mail messages.	7.50 300.00/hr	2,250.00
	EKG Project Management Research and return e-mail messages and phone calls regarding return of deposits from Trust account.	0.40 300.00/hr	120.00
7/20/2012	EKG Project Management Travel time at 50% of time from Los Altos to OC.	2.00 300.00/hr	NO CHARGE
	EKG Project Management Worked on site at SB Capital. Continued to work on non-performing loans, returning investor calls and e-mail messages. E-mail exchanges with Alison Juroe regarding banking and accounting. Returned calls from potential buyers. Met with real estate agent for space at 339 S. San Antonio.	5.40 300.00/hr	1,620.00
	EKG Project Management Research and return e-mail messages and phone calls regarding return of deposits from Trust account.	0.30 300.00/hr	90.00
7/23/2012	EKG Project Management Review and approve payables. Briefing with Tim McDonnell regarding research on a few of them. Briefing with Derrick Hovinen to go over payables for this week.	0.70 300.00/hr	210.00
	EKG Project Management Follow up on return of retainer funds held by prior counsel.	0.50 300.00/hr	150.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/23/2012	EKG	Project Management Return calls and e-mail messages from investors and borrowers.	2.10 300.00/hr	630.00
	EKG	Project Management Work on non-performing loans. Follow up on information requests and documentation.	0.80 300.00/hr	240.00
	EKG	Project Management Worked with Mae and Christine on some insurance issues and documentation.	0.50 300.00/hr	150.00
	EKG	Project Management Followed up with landlord on July rent and invoice for August. Briefing with Mae and Derrick Hovinen regarding payables.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Thomas Seaman regarding insurance, payables, case status.	0.20 300.00/hr	60.00
	EKG	Project Management Briefing with Alison Juroe regarding banking and accounting.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up on information requests from counsel.	0.90 300.00/hr	270.00
	EKG	Project Management Research and return e-mail messages and phone calls regarding return of deposits from Trust account.	0.50 300.00/hr	150.00
7/24/2012	EKG	Project Management Meeting with Thomas Seaman and Alison Juroe to go over case status, non-performing loans, staffing, banking, loan inventory, status report.	1.60 300.00/hr	480.00
	EKG	Project Management Draft memo to Jason Parsons following up on key issues discussed with Thomas Seaman.	0.80 300.00/hr	240.00
	EKG	Project Management Return calls and e-mails from investors and borrowers.	1.40 300.00/hr	420.00
	EKG	Project Management Briefing with Christine Cheski regarding insurance concerns and discrepancies. Also discussed Whiskey Junction.	0.40 300.00/hr	120.00
	EKG	Project Management Phone call with Jason Parsons regarding Waterline Technologies.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/24/2012	EKG Project Management Draft e-mail to Thomas Seaman regarding Waterline Technologies.	0.40 300.00/hr	120.00
	EKG Project Management Follow up with Mae regarding pre-receiver payables and AMEX bill. Draft e-mail re same.	0.70 300.00/hr	210.00
	EKG Project Management Worked with Michael Clute to develop a database of interested bidders. Researched e-mail correspondence and notes from voice mail to forward all of those I've received so far for him to include.	0.60 300.00/hr	180.00
	EKG Project Management Returned calls and researched information regarding vendors and clients looking for deposit refunds.	0.60 300.00/hr	180.00
	EKG Project Management Draft e-mail to Los Altos team summarizing information from today's meeting with Thomas Seaman regarding next steps and timing.	0.60 300.00/hr	180.00
7/25/2012	EKG Project Management Follow up with Anne Klokow and Jason Parsons on status of the loan renewal. E-mail exchange regarding documentation and proper licenses.	0.70 300.00/hr	210.00
	EKG Project Management Returned e-mail and voice mail messages from investors and borrowers.	1.90 300.00/hr	570.00
	EKG Project Management Reviewed and added additional payables for this week's check run.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounting and journal entries for loan repayments and investor portion.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Christine Cheski regarding insurance and Whiskey Junction.	0.40 300.00/hr	120.00
	EKG Project Management Follow up on borrower monthly payments. Drafted e-mail to our team about deposits coming here now and how to process. Briefing with Wesley Hatem re same. Also researched specific payment sent by one borrower who wanted confirmation.	0.70 300.00/hr	210.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/25/2012	EKG Project Management Research and return e-mail messages and phone calls regarding return of deposits from Trust account.	0.20 300.00/hr	60.00
7/26/2012	EKG Project Management Met with investor Antonia Palumbo and his wife who stopped by the office to find out more about what is going on.	0.50 300.00/hr	150.00
	EKG Project Management Met with Derrick Hovinen regarding payables that need to go out this week.	0.30 300.00/hr	90.00
	EKG Project Management Returned voice mail and e-mail messages from investors and borrowers.	1.80 300.00/hr	540.00
	EKG Project Management Continued to work on non-performing loans, gathering information and following up with borrowers. Followed up with Ian Carney regarding appraisal and other invoices he wants paid.	2.30 300.00/hr	690.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounting and journal entries. Discussed e-mail from Mae with her chart of accounts.	0.80 300.00/hr	240.00
	EKG Project Management e-mail exchange with Anne Klokow regarding license requirements and concerns about usury laws.	0.20 300.00/hr	60.00
	EKG Project Management Draft e-mail to Thomas Seaman requesting direction on some issues with non-performing loans.	0.20 300.00/hr	60.00
	EKG Project Management e-mail exchange with Mae regarding payroll funding and issuing manual checks to two employees.	0.50 300.00/hr	150.00
	EKG Project Management Several calls and e-mail messages with Tom Vasquez and Mae regarding Kaiser insurance and his COBRA.	0.50 300.00/hr	150.00
7/27/2012	EKG Project Management Returned calls and e-mail messages from investors and borrowers. Also, spoke with interested bidders and obtained information to update our database.	0.90 300.00/hr	270.00
	EKG Project Management Briefing with Christine Cheski regarding insurance issues.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
7/27/2012	EKG Project Management Research and return e-mail messages and phone calls regarding return of deposits from Trust account.	0.40 300.00/hr	120.00
7/30/2012	EKG Project Management Review and respond to e-mail messages from clients and vendors wanting refunds returned. Research with Derrick Hovinen to see if they have cleared and what address they went to. E-mail exchange with Jason Parsons re same.	0.40 300.00/hr	120.00
	EKG Project Management Email exchange with Jason Parsons and Megan Mecca regarding reissuing some vendor checks because of address.	0.20 300.00/hr	60.00
	EKG Project Management e-mail exchange and phone call with insurance agent regarding key man life insurance policy.	0.20 300.00/hr	60.00
	EKG Project Management Worked with Derrick Hovinen regarding getting tomorrow's payroll out. Followed up with Michael Clute re same. Drafted e-mail to Mae to let her know what is going on.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable to go out this week.	0.20 300.00/hr	60.00
	EKG Project Management Met with one of the investors who stopped by the office, Aure Silva. Discussed current case status, next steps and timing.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Michael Clute regarding getting out payables and payroll.	0.30 300.00/hr	90.00
	EKG Project Management Returned calls to investors, borrowers and interested bidders.	0.80 300.00/hr	240.00
7/31/2012	EKG Project Management Briefing with Derrick Hovinen regarding accounts payable, checks to be issued, WIP. Also discussed payroll for this week.	0.40 300.00/hr	120.00
	EKG Project Management Research and responded to phone calls and e-mail messages from vendors looking for payment for 3rd party reports for loan applications in process when Receiver was appointed.	0.50 300.00/hr	150.00
	EKG Project Management e-mail exchange with Ian Carney regarding new appraiser. Reviewed copies of plans sent over. Working on pulling together information for Receiver to make decision on funding remaining	0.50 300.00/hr	150.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	construction loan.		
7/31/2012	EKG Project Management Phone call with Jason Parsons and Cortland Bohacek regarding loan renewal. E-mail to Anne Klokow re same.	0.30 300.00/hr	90.00
	EKG Project Management e-mail exchange with Megan Mecca regarding questions from John Bulgozdy regarding investor question.	0.20 300.00/hr	60.00
	EKG Project Management Return calls potential bidders and forward to Michael to add to database.	0.40 300.00/hr	120.00
	EKG Project Management Review and respond to questions from Mae regarding pre-receiver payables, insurance and other issues.	0.40 300.00/hr	120.00
	EKG Project Management Returned calls from borrowers who received our package. Confirmed some information with Megan Mecca and responded to borrowers.	0.60 300.00/hr	180.00
	EKG Project Management Briefing with Derrick Hovinen regarding payroll and payables.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Derrick Hovinen regarding calling in payment to life insurance company.	0.10 300.00/hr	30.00
	EKG Project Management Briefing with Christine Cheski regarding downloaded docs from Pacer. Reviewed recently filed documents.	0.60 300.00/hr	180.00
7/13/2012	SV Project Management Call with Ted Fates of Allen Matkins to discuss SBA loan process, requirements by lender for pooling, and Milliken and Clover loans.	0.80 320.00/hr	256.00
7/14/2012	SV Project Management Review loan underwriting file for Milliken-Napa Valley loan. Write up analysis of property projections, appraisal and borrower.	2.50 320.00/hr	800.00
7/16/2012	SV Project Management Call with Ted Fates of Allen Matkins regarding status of my review of loan underwriting files for Milliken and Clover, and results of my review.	0.40 320.00/hr	128.00

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Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/16/2012	SV	Project Management Review Milliken file for loan commitment. Scan and send loan commitment to Ted Fates at Allen Matkins.	0.10 320.00/hr	32.00
	SV	Project Management Review loan underwriting file for Clover Hotel Partners. Note questions and comments.	1.20 320.00/hr	384.00
7/17/2012	SV	Project Management Review Clover Hotel Partners loan underwriting and prepare analysis for Tom.	1.10 320.00/hr	352.00
7/2/2012	TM	Project Management Making summary of items re Hilton loan and preparing for Susan, Ellen and Tom re same.	1.00 175.00/hr	175.00
	TM	Project Management Call from Heil re items. Making summary spreadsheets for Tom, photo album of property, gathered other items.	1.20 175.00/hr	210.00
	TM	Project Management Direction from Ellen and Alison re items needed for website, email accounts. Etc.	0.30 175.00/hr	52.50
7/3/2012	TM	Project Management Get email accounts for SBCC employees.	0.80 175.00/hr	140.00
7/5/2012	TM	Project Management Update to contact list.	0.10 175.00/hr	17.50
	TM	Project Management Received package of two loan files, called Ellen to notify and placed in Tom's office.	0.10 175.00/hr	17.50
7/6/2012	TM	Project Management Review of loan and email to Tom re same.	0.70 175.00/hr	122.50
7/9/2012	TM	Project Management Call from Ellen re problem with employee's email account. Investigated and sent test emails. Email and text to Ellen, tried to call the employee. Another email re problems with email and reviewing problem. Calls and emails to Ellen re same.	0.50 175.00/hr	87.50
7/10/2012	TM	Project Management Reviewing Status Report to the Court. Questions with Christine re date of actions.	0.60 175.00/hr	105.00
7/16/2012	TM	Project Management Signed for Fed Ex and distributed to appropriate personnel.	0.10 175.00/hr	17.50

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Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2012	TM	Project Management Direction from Ellen re finding appropriate valuation for rent and sale price of property. Printed title info, began search.	0.50 175.00/hr	87.50
7/18/2012	TM	Project Management Gathering items regarding valuations on property and rental estimates for property on Natoma.	1.60 175.00/hr	280.00
7/23/2012	TM	Project Management Direction from Alison re need for title reports. Made large pdf, email to Alison, edits to spreadsheet.	0.30 175.00/hr	52.50
7/24/2012	TM	Project Management Making Property Profiles for the 7a loans per Alison. Discussed properties with Christine where there was difficulty in gathering documentation due to recent sales.	4.50 175.00/hr	787.50
7/25/2012	TM	Project Management Calls to PG&E and San Joaquin Environmental Dept. re invoices. Took notes and left for Ellen re same.	0.30 175.00/hr	52.50
	TM	Project Management Checking on property profiles with Christine.	0.10 175.00/hr	17.50
SUBTOTAL:			[221.20	52,469.50]
<u>Receiver</u>				
7/2/2012	TAS	Receiver Work on pro forma balance sheet	1.20 375.00/hr	450.00
	TAS	Receiver Review form 24011 and Third Party Lender Agreement; confer with David Zaro re implications of executing same	0.70 375.00/hr	262.50
	TAS	Receiver Conference call with counsel and SBA	0.80 375.00/hr	300.00
	TAS	Receiver Telephone call with counsel and SEC in preparation for telephonic hearing	0.50 375.00/hr	187.50
	TAS	Receiver Attend telephonic hearing	0.90 375.00/hr	337.50
	TAS	Receiver Post hearing calls	0.40 375.00/hr	150.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/2/2012	TAS	Receiver Telephone call with Ralph Bonelli re not proceeding on funding	0.40 375.00/hr	150.00
	TAS	Receiver Telephone call with Ken Romak re no proceeding with loan	0.40 375.00/hr	150.00
	TAS	Receiver Review and revise website narrative	0.40 375.00/hr	150.00
	TAS	Receiver Confer with Christine re Jamie Fougner's request	0.20 375.00/hr	75.00
	TAS	Receiver Confer with Tim and Alison re website update language	0.60 375.00/hr	225.00
7/3/2012	TAS	Receiver Telephone call with Ellen Gordon re investor letter, canceling party, FAQs, staffing, work in process, execution of Stipulation, password and Feathers computer, other	0.50 375.00/hr	187.50
	TAS	Receiver Telephone call with John Buldgozy re Feathers call re password, stipulation execution, website language, other	0.40 375.00/hr	150.00
	TAS	Receiver Telephone call with Nicholas re interest in purchasing company as a going concern, premature due to temporary nature of appointment at this time	0.20 375.00/hr	75.00
	TAS	Receiver Telephone call with Suzanne Zierman at Heritage Bank re ACH debit processing	0.30 375.00/hr	112.50
	TAS	Receiver Review emails from Mark Feathers to Coleman, forward to counsel and SEC, confer with Ellen re status	0.40 375.00/hr	150.00
	TAS	Receiver Telephone call with Heritage Bank re arrangements to initiate incoming ACH transfers of loan payments, authentication, make initial transfers and set up process	1.10 375.00/hr	412.50
	TAS	Receiver Telephone call with John Bulgozdy re status of takeover	0.30 375.00/hr	112.50
	TAS	Receiver Confer with Alison re SBC Senior Commercial Mortgage Fund; Telephone call with John Bulgozdy re adding to PI order	0.30 375.00/hr	112.50

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Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/4/2012	TAS	Receiver Telephone call with John Bulgozdy re website language, direct Tim re changes	0.30 375.00/hr	112.50
7/5/2012	TAS	Receiver Travel time at 50% of time to San Jose	1.50 375.00/hr	NO CHARGE
	TAS	Receiver Work on first status report and inventory on site, review books and records	9.20 375.00/hr	3,450.00
	TAS	Receiver Meet with Ellen and Alison, set agenda for tomorrow, discuss preliminary findings	1.10 375.00/hr	412.50
7/6/2012	TAS	Receiver Work on site, analyze loans, prepare narrative, banking, investors, etc	5.60 375.00/hr	2,100.00
	TAS	Receiver Continue preparation of narrative for first report, forward to David Zaro; read his revised draft, have him forward to SEC	1.40 375.00/hr	525.00
7/7/2012	TAS	Receiver Travel time at 50% of time to San Jose to Irvine	1.40 375.00/hr	NO CHARGE
	TAS	Receiver Review SEC's comments and questions re draft report,	0.50 375.00/hr	187.50
7/9/2012	TAS	Receiver Travel time at 50% of time to San Jose	2.70 375.00/hr	NO CHARGE
	TAS	Receiver Meet with SEC in preparation for PI hearing	1.00 375.00/hr	375.00
	TAS	Receiver Confer with Alison re changes to report, Telephone call with David re same	0.40 375.00/hr	150.00
	TAS	Receiver Direct Alison re investor mailing	0.10 375.00/hr	37.50
7/10/2012	TAS	Receiver Attend PI hearing, meet with Feathers and SEC re frozen assets, legal and personal expenses, other	2.90 375.00/hr	1,087.50
	TAS	Receiver Meet with David Zaro re hearing, agenda going forward, SBA, other	0.80 375.00/hr	300.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/10/2012	TAS	Receiver Travel time at 50% of time to Irvine	1.60 375.00/hr	NO CHARGE
	TAS	Receiver Confer with Tim re website update	0.20 375.00/hr	75.00
7/11/2012	TAS	Receiver Telephone call with Suzanne at Heritage re PI hearing, ACH process and issues, asset freeze violation	0.40 375.00/hr	150.00
	TAS	Receiver Telephone call with and email with Ellen re PTO, commissions and expenses, refund of borrower applicant deposits,	0.30 375.00/hr	112.50
	TAS	Receiver Review investor letter, direct e input from counsel and SEC	0.20 375.00/hr	75.00
	TAS	Receiver Telephone call with investor Stan Levin re PI, preliminary findings	0.20 375.00/hr	75.00
	TAS	Receiver Voice mails with California Community Bank re turnover of funds; confer with Alison re turnover of Bank of America funds	0.20 375.00/hr	75.00
7/12/2012	TAS	Receiver Brief Ellen on Ian and Menlo loan, Oak Grove loan maturity, Brannan Cottage loan short sale, give direction re same	0.40 375.00/hr	150.00
7/13/2012	TAS	Receiver Confer with Alison and Ellen re action items in progress, give direction re same	0.50 375.00/hr	187.50
	TAS	Receiver Confer with Ellen re problem loans give direction re resolution strategy	0.40 375.00/hr	150.00
7/14/2012	TAS	Receiver Review email from Heritage Bank, prepare response	0.30 375.00/hr	112.50
7/17/2012	TAS	Receiver Confer with Ellen re Feathers turnover of cashiers checks, Brannon Inn, Holt, Bay Rd in Menlo Park project, 1st Nitration, pre-receiver bills, etc	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with Jason re 7A loans	0.30 375.00/hr	112.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/17/2012	TAS	Receiver Telephone call with David Zaro re funding final installment of 1st Nutrition loan	0.20 375.00/hr	75.00
	TAS	Receiver Confer with Ellen re 1st Nutrition, direct re same	0.30 375.00/hr	112.50
	TAS	Receiver Telephone call with John Bulgozdy re call from Heritage Bank counsel to him	0.30 375.00/hr	112.50
	TAS	Receiver Brief counsel and direct to call Heritage Bank counsel, give factual background	0.30 375.00/hr	112.50
	TAS	Receiver Assemble list of parties interested in acquiring assets	0.50 375.00/hr	187.50
	TAS	Receiver Telephone call with John Handmaker re interest in acquiring assets	0.30 375.00/hr	112.50
	TAS	Receiver Telephone call with John McCurdy re interest in purchasing assets	0.40 375.00/hr	150.00
	TAS	Receiver Telephone call with David and Alison re Heritage Bank letter	0.20 375.00/hr	75.00
	TAS	Receiver Confer with Wes re accounting for incoming funds	0.20 375.00/hr	75.00
7/18/2012	TAS	Receiver Confer with Alison re payments for credit cards, review reports, prepare email to SEC re same	0.50 375.00/hr	187.50
	TAS	Receiver Review letter re legal fees and personal living expenses, comment	0.40 375.00/hr	150.00
	TAS	Receiver Direct Alison and Wes re list of post freeze withdrawals, review, edit and forward to SEC	0.40 375.00/hr	150.00
	TAS	Receiver Respond to email from counsel for California Community Bank re interest in common stock and co-participating loan portfolio	0.30 375.00/hr	112.50
7/19/2012	TAS	Receiver Execute bank documents	0.30 375.00/hr	112.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/20/2012	TAS	Receiver Conference call re case status	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with Anne Klokow re loan extension, problems re guarantee and other terms	0.30 375.00/hr	112.50
7/23/2012	TAS	Receiver Review email re request of D&O insurance policy for defendants legal fees, confer with Ted Fates re same, reach decision, instruct re email to SEC	0.60 375.00/hr	225.00
	TAS	Receiver Confer with Ellen re insurance, accounts payable, other	0.20 375.00/hr	75.00
7/24/2012	TAS	Receiver Meet with Ellen and Alison Juroe re status of open items, problem loans, loans in process, staffing, collections, other, prepare outline	1.60 375.00/hr	600.00
	TAS	Receiver Telephone call with John Buldgozy re case status, D&O insurance, Amex bills, direct Alison re sending same, status of missing statements, confirm card closed with Ellen	0.50 375.00/hr	187.50
	TAS	Receiver Telephone call with David Zaro re case status	0.30 375.00/hr	112.50
7/25/2012	TAS	Receiver Listen to voice mail re key man life insurance, consider facts, authorize payment	0.20 375.00/hr	75.00
	TAS	Receiver Telephone call with David Zaro re life insurance on borrower, Heritage, investor inquires; review emails re same	0.30 375.00/hr	112.50
	TAS	Receiver Effectuate ACH transfers with bank	0.30 375.00/hr	112.50
7/26/2012	TAS	Receiver Telephone call with B. Efraim re California Business Bank	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with David Zaro re call re California Business Bank; confer with Alison re purchase of stock when and by whom	0.30 375.00/hr	112.50
	TAS	Receiver Confer with David Zaro re license issue	0.40 375.00/hr	150.00

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Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
7/26/2012	TAS	Receiver Review order from court re hearing tomorrow, Telephone call with counsel re same	0.30 375.00/hr	112.50
	TAS	Receiver Confer with Alison re DRE report, execute	0.30 375.00/hr	112.50
7/27/2012	TAS	Receiver Court call hearing	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with counsel after court hearing	0.20 375.00/hr	75.00
	TAS	Receiver Telephone call with John Bulgozdy re use of frozen assets for attorney's fees; direct Ellen to retrieve applicable pleadings on use of estate funds for defendant's legal fees; Telephone call with David Zaro re same	0.60 375.00/hr	225.00
	TAS	Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS	Receiver Telephone call with Alison re information for hearing	0.20 375.00/hr	75.00
7/31/2012	TAS	Receiver Telephone call with David Zaro re subpoenas, Fickes	0.30 375.00/hr	112.50
		SUBTOTAL:	[57.90	19,012.50]
<u>Receivership Administration</u>				
7/24/2012	MC	Receivership Administration Create and update matrix for interested bidders per Ellen Gordon.	0.80 50.00/hr	40.00
7/25/2012	MC	Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.40 50.00/hr	20.00
7/30/2012	MC	Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.10 50.00/hr	5.00
		SUBTOTAL:	[1.30	65.00]
		For professional services rendered	429.30	\$92,326.50
		Balance due		<u>\$92,326.50</u>

EXHIBIT A

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Thomas Seaman, Receiver for SBC
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

October 30, 2012

Invoice #11099

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>A/R and other debt Collections</u>			
8/1/2012	AJ	A/R and other debt Collections Met with Derrick Hovinen and reviewed and discussed the wire of funds to Colson and the breakdown of payments, etc.	0.30 175.00/hr 52.50
	AJ	A/R and other debt Collections Review and respond to emails from Megan and Mae re incoming payments, reporting, etc	0.70 175.00/hr 122.50
	AJ	A/R and other debt Collections Confer with Wes re payments received and posting of same into QB's	0.30 175.00/hr 52.50
8/6/2012	AJ	A/R and other debt Collections Call and email to/ from Wells Fargo re ACH capability. Attempt to log into Heritage Accounts, still locked out. Call to Tom re issue with account	0.80 175.00/hr 140.00
	AJ	A/R and other debt Collections Login to Heritage. Print activity for accounts. Call to Heritage Bank re ACH access is denied.	0.60 175.00/hr 105.00
8/7/2012	AJ	A/R and other debt Collections Call with Tom and Suzanne at Heritage. She will attempt to get an extension for the ACH processing service.	0.20 175.00/hr 35.00
	AJ	A/R and other debt Collections Call with Suzanne at Heritage, she will be able to allow access to ACH, will email when access is restored. Discussed funds on hold	0.20 175.00/hr 35.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	and amounts ready for release. Will prepare and deliver wire forms.		
8/8/2012	AJ A/R and other debt Collections Email from Wes re requests from borrowers for information. Email same	0.40 175.00/hr	70.00
	AJ A/R and other debt Collections Received income reports from Megan. Forward to Derrick. Work on allocations for fund income, classing payments, etc. Work on preparing and reconciling accounting reports for Tom's report to the court.	3.60 175.00/hr	630.00
	AJ A/R and other debt Collections Log in errors with Heritage Bank online banking, call with help desk re same. Process ACH debits, receive errors. Re-process ACH's and have Tom provide verification. Error in processing. Some transactions did not post. Call with Heritage to discuss. Will run again tomorrow.	1.40 175.00/hr	245.00
8/9/2012	AJ A/R and other debt Collections Calls with Heritage Bank re ACH debit errors, issues with log in. Run ACH's and have Tom provide verification. Error in processing. Some transactions did not post. Call with Heritage to discuss. Will run again tomorrow.	0.50 175.00/hr	87.50
8/10/2012	AJ A/R and other debt Collections Calls with Heritage Bank re ACH debits. Run ACH's and discuss with Tom for his verification. Email reports to Megan for posting.	0.80 175.00/hr	140.00
	AJ A/R and other debt Collections Emails from Megan and others re collections, posting of payments received, and late payments.	0.70 175.00/hr	122.50
8/13/2012	AJ A/R and other debt Collections Discuss checks received from Stonecrest with Ellen, request additional information on the nature of the payments, what the assets are that are managed by stonecrest, what entity should receive the income, etc. Look up in QB's	0.50 175.00/hr	87.50
	AJ A/R and other debt Collections Review payments received, update reports, and confer with Wes re posting payments, etc. Confer with Derrick re allocations to funds.	0.80 175.00/hr	140.00
8/14/2012	AJ A/R and other debt Collections Review emails from Megan re payments received. Refund due to Ngo for overpayment of interest at payoff.	0.30 175.00/hr	52.50

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Thomas Seaman, Receiver for SBC

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/15/2012	AJ	A/R and other debt Collections Review payments received, update reports, and confer with Wes re posting payments, etc. Confer with Derrick re allocations to funds.	1.20 175.00/hr	210.00
	AJ	A/R and other debt Collections Call with Colson re error in payment amount received, email and call with Megan re same	0.40 175.00/hr	70.00
8/17/2012	AJ	A/R and other debt Collections Review emails re borrower payments received. Review worksheet and update QB's.	1.20 175.00/hr	210.00
8/20/2012	AJ	A/R and other debt Collections Review bank accounts and print off activity. Make entries in QB's and email Megan re amounts received. Review and reconcile cash to the master borrower list.	2.00 175.00/hr	350.00
	AJ	A/R and other debt Collections Received form from Megan for Tom to sign redirecting Colson wires to new bank account. Process and fax to Colson.	0.20 175.00/hr	35.00
8/21/2012	AJ	A/R and other debt Collections Email from Tom re attorney for Edge Partners, wants loan details. Email to Megan and Jason to request info. Received email back and printed and provided to Tom for his call.	0.40 175.00/hr	70.00
	AJ	A/R and other debt Collections Email from Megan re delinquent borrower, review loan details	0.20 175.00/hr	35.00
8/22/2012	AJ	A/R and other debt Collections Review payments received. Emails with Megan re same. Make entries in Qb's	1.00 175.00/hr	175.00
8/24/2012	AJ	A/R and other debt Collections Review email from Cal Bus Bank. Review payments received to date. Review emails from Megan re status on missing payment.	0.30 175.00/hr	52.50
	AJ	A/R and other debt Collections Process ACH payment, work with Tom on getting secondary approval, etc. Print reports and save. Make entries into QB's	0.50 175.00/hr	87.50
8/27/2012	AJ	A/R and other debt Collections Call from Eddie Chow at Cal Bus Bank requesting update on borrower payment. Look up and advise that we have not received the payment. Call with Megan re same. Request loan history and information. Discuss with Ellen and advise that I will call them as soon as I receive info from Megan.	0.60 175.00/hr	105.00
8/28/2012	AJ	A/R and other debt Collections Emails from Megan and Jason re missing borrower payment, Jason will pass on information when he receives it, Megan to	0.20 175.00/hr	35.00

EXHIBIT A

Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	respond to Cal Bus Bank.		
8/29/2012	AJ A/R and other debt Collections Review loan collections and work on allocation of funds out of Brokers Trust and LLC accounts. Review accounting and make entries, update worksheet. Calls with Megan re same.	3.30 175.00/hr	577.50
8/31/2012	AJ A/R and other debt Collections Discuss call from borrower with Christine Cheski, ask her to email details. Look up on master but cannot determine the borrower from the individual name. Forward to Megan and request she follow up and provide the statement requested and confirm borrower name. She advised she would handle and Auto Spa Express is loan name.	0.30 175.00/hr	52.50
	AJ A/R and other debt Collections Notice borrower wire not entered into Qb's. Enter and email to Megan re same. Email from Megan inquiring about ACH drawn on the 23rd. Confirm details with her.	0.30 175.00/hr	52.50
	AJ A/R and other debt Collections Receive email from Wes, review checks received, and review posting to QB's. Verify details on master borrower report	0.20 175.00/hr	35.00
	AJ A/R and other debt Collections Call with borrower re the appointment of Receiver, posting of payments, and statements going forward.	0.20 175.00/hr	35.00
	SUBTOTAL:	[24.60	4,305.00]
	<u>Accounting & Reporting</u>		
8/1/2012	AJ Accounting & Reporting Met with Ellen Gordon re quarterly report for DRE	0.40 175.00/hr	70.00
8/2/2012	AJ Accounting & Reporting Met with Derrick and review transactions and accounts, discuss accounting classifications and allocation of loan payments, etc	1.40 175.00/hr	245.00
	AJ Accounting & Reporting Confer with Wes re incoming loan payments, discuss allocations and posting of same.	0.30 175.00/hr	52.50
8/6/2012	AJ Accounting & Reporting Confer with Tom re report due on Friday	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Work on running reports from the Pre-Receiver QB's and confer with Tom re stock purchases, etc	1.70 175.00/hr	297.50

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/6/2012	AJ Accounting & Reporting Work on report. Calls and emails to/ from Megan and Mae re getting dates and statements needed for report.	2.20 175.00/hr	385.00
8/7/2012	AJ Accounting & Reporting Email from Wertz and Company. Print off engagement letter and discuss with Tom . Call to Katie at Wertz and request rate sheet. Discussed ongoing nature of the SBA report, etc.	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Call to Mae re SBA report. Received email from Mae with information relevant to the report and forward to Katie at Wertz.	0.20 175.00/hr	35.00
	AJ Accounting & Reporting Work on getting accounts reconciled, identify missing entries, etc for meeting with Derrick	2.10 175.00/hr	367.50
	AJ Accounting & Reporting Email to Mae requesting remaining AMEX statements. Save to pub docs. Work on printing and renaming all statements. Provide Tom opening statements for AMEX for initial entry into forensic model	1.70 175.00/hr	297.50
	AJ Accounting & Reporting Met with Tom and Derrick to discuss the GL accounts and set up for the Receivership accounting	0.40 175.00/hr	70.00
	AJ Accounting & Reporting Meeting with Derrick Hovinen to discuss accounting process, books and records, pre-receiver accounting, investment funds including the various classes for the estate.	3.10 175.00/hr	542.50
8/9/2012	AJ Accounting & Reporting Work on getting accounting reconciled. Met with Tom and Derrick re GL accounts, etc. Confer with Wes re posted deposits and corrections. Re-class receipts, and work on tying out all entries from the inception of the case. Work off reports from Mae and Megan, calls with Megan re same.	7.20 175.00/hr	1,260.00
8/10/2012	AJ Accounting & Reporting Emails with Wertz re engagement letter for preparation of financials needed for quarterly reports.	0.30 175.00/hr	52.50
	AJ Accounting & Reporting Work on finalizing figures for Receivers status report to court. Work with Derrick and Tom re review of same. emails re filing and posting of same.	6.10 175.00/hr	1,067.50
8/13/2012	AJ Accounting & Reporting Call with Katie and Wertz, discuss engagement letter, etc	0.20 175.00/hr	35.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/14/2012	AJ Accounting & Reporting Calls with Katie at Wertz. Received completed Review of Financials. Calls and email with Megan and Mae re filing with report with the SBA	1.70 175.00/hr	297.50
8/24/2012	AJ Accounting & Reporting Confer with Tom re bank records. Email to staff at SBC office and request records be shipped asap.	0.40 175.00/hr	70.00
8/27/2012	AJ Accounting & Reporting Reconcile bank statement for operating account	0.40 175.00/hr	70.00
8/28/2012	AJ Accounting & Reporting Reviewed bank statements received from SB Capital office. Confer with Michael re review contents and compare to inventory. Print inventory for Mike. Emails with Megan and Cathrine re missing boxes.	0.80 175.00/hr	140.00
	AJ Accounting & Reporting Emails with Megan re the bank statements, discuss the items that were not shipped. Will wait for Mae to return as she is still adding to them.	0.40 175.00/hr	70.00
8/30/2012	AJ Accounting & Reporting Work on bank reconciliations, give to Derrick to make missing entries.	0.70 175.00/hr	122.50
	AJ Accounting & Reporting Review monthly collections and call with Megan re allocation of payments to fund. Discuss loan split between funds and make correcting adjustments to master loan worksheet. Emails with Megan re same.	1.10 175.00/hr	192.50
8/31/2012	AJ Accounting & Reporting Log into Heritage Bank online and print recent activity. Compare to QB's and make missing entries. Prepare for meeting with Derrick.	0.60 175.00/hr	105.00
8/10/2012	DVH Accounting & Reporting Review all transactions with Alison Juroe, receive direction to modify chart of accounts, make adjusting entries per direction of Alison Juroe. Generate preliminary financials submit and discuss with Thomas Seaman. Receive direction re additional adjustments, calculate and determine issues, arrive at balanced books. Generate final reports for monthly reports, scan, redact, and email financials for exhibit portion of report.	3.90 140.00/hr	546.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2012	TAS Accounting & Reporting Confer with Alison and Derrick re receivership chart of accounts, accounting entries, financial statements	0.40 375.00/hr	150.00
SUBTOTAL:		[38.10	6,611.00]
<u>Bookkeeping</u>			
8/31/2012	AJ Bookkeeping Review financials since inception of case with Derrick Hovinen, discuss and interpret cash flows, regulations and mechanics of the accounting system. Review transactions and subsequent back up information to develop a workflow and protocol for accounting information system. Make adjusting entries review all transactions, post missing deposits.	3.20 175.00/hr	560.00
8/1/2012	DVH Bookkeeping Receive and review email and wire request of Colson wire, discuss breakdown and further analysis with Alison Juroe.	0.30 140.00/hr	42.00
8/2/2012	DVH Bookkeeping Review all account activity for July, print activity statements, verify that all deposit have been input, determine that multiple deposits were missing from accounting system, review all deposits, print deposit records including check images and slips, submit to Wesley Hatem for input. Review all transactions for all accounts, locate and post missing payments, discuss accounting system and classifications with Alison Juroe	3.60 140.00/hr	504.00
8/3/2012	DVH Bookkeeping Telephone call with Wells Fargo representative re ACH implementation, log in to CEO systems, verify that accounts have been added to ACH profile, discuss and verify user settings and account information. Set up and finalize accounts for basic bank features to enable transfers between entities and classes, modify account names so they are easily identifiable.	1.20 140.00/hr	168.00
8/6/2012	DVH Bookkeeping Receive and review updated Colson figures and reports, submit to Thomas Seaman for approval to fund. Execute wire for payment, analyze cash position, generate report, post transactions to accounting system, email wire confirmation.	0.60 140.00/hr	84.00
	DVH Bookkeeping Update and activate additional accounts in CEO systems, modify settings, verify activation. Analyze cash position, transfer funds between entities post transfer to accounting system, email to Wells Fargo representative re pending transfer and impending wire.	0.60 140.00/hr	84.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2012	DVH Bookkeeping Review pre-receive chart accounts, print and discuss with Thomas Seaman and Alison Juroe re critical accounts and development of accounting system for receivership estate.	0.60 140.00/hr	84.00
	DVH Bookkeeping Meeting with Alison Juroe to review business process of estate, review books and records, pre-receiver accounting, investment pools including the various funds and classes for the estate. Modify chart of accounts for reporting purposes, review and modify deposit transactions to implement the refined chart of accounts.	3.10 140.00/hr	434.00
8/8/2012	DVH Bookkeeping Review all transactions since inception of case, develop accounting system model, make adjusting entries, format trail balance worksheet, determine and calculate transfers between accounts and classifications. Format excel worksheet to confirm cash vs net income, review and discuss analysis with Thomas Seaman.	4.20 140.00/hr	588.00
8/9/2012	DVH Bookkeeping Pull back up for accounts payable, review and discuss with Alison Juroe, request additional information. Receive direction from Thomas Seaman re cash flow forecast for receivership estate moving forward, format, research, and calculate monthly cash flows, submit and discuss with Thomas Seaman.	2.80 140.00/hr	392.00
	DVH Bookkeeping Receive notification from Mae re ACH debits for service fees on 08/10/2012. Review and research services fees for period ending 06/29/2012. Research and forward back up that payments for the service fees for PE 06/29/2012 had previously been paid, scan and forward information, give direction to have service fee debits refunded.	0.90 140.00/hr	126.00
8/10/2012	DVH Bookkeeping Receive notification of outstanding notes payable wire to SBC, review and receive approval to send. Review and post wire instructions to banking information systems, execute wire, generate report, post to accounting system, save template for future use, scan and email confirmation.	0.80 140.00/hr	112.00
8/14/2012	DVH Bookkeeping Review and print back up for California Business Bank 7 A loan remittance for August 2012, discuss and review with Thomas Seaman. Receive approval to fund, execute freeform wire, verify accuracy, generate report, post transaction to accounting system, analyze cash position, scan and email confirmation. Save wire template for recurring use.	0.80 140.00/hr	112.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/14/2012	DVH Bookkeeping Telephone call with Wells Fargo representative re final set up of ACH payments for the SB Capital accounts, review and discuss system and user settings, verify that accounts are available, modify user settings to allow access to ACH systems.	0.60 140.00/hr	84.00
	DVH Bookkeeping Receive and review payroll checks and reports for paydate 08/15/2012, verify that funding is in place, analyze cash position, discuss with Alison Juroe re mailing or delivery via Fed Ex. Post all payroll transactions to accounting system, verify accuracy, generate reports, confirm correct classifications, file reports.	1.30 140.00/hr	182.00
8/17/2012	DVH Bookkeeping Receive and review accounts payable requests, verify that no duplicate requests exist, determine that three duplicate requests have already been paid, confirm payment details and whether payments have cleared. Post all other payments to accounting system, add new vendor information, verify totals, print checks, analyze cash position, submit payments to Thomas Seaman for final approval.	1.20 140.00/hr	168.00
8/29/2012	DVH Bookkeeping Receive and review payroll reports, submit and receive approval from Ellen Gordon, transfer funding, verify cash position, submit checks for delivery.	0.90 140.00/hr	126.00
	DVH Bookkeeping Receive and review accounts payable requests, verify that no duplicate requests exist, post all payments to accounting system, add & modify vendor information, verify totals, print checks, analyze cash position, submit payments to Thomas Seaman for final approval.	1.40 140.00/hr	196.00
8/31/2012	DVH Bookkeeping Review financials since inception of case with Alison Juroe, discuss and interpret cash flows, regulations and mechanics of the accounting system. Review transactions and subsequent back up information to develop a workflow and protocol for accounting information system. Make adjusting entries review all transactions, post missing deposits.	3.20 140.00/hr	448.00
8/1/2012	MC Bookkeeping Follow up with vendor invoice and enter vendor information into Quickbooks per Derrick.	0.30 50.00/hr	15.00
8/3/2012	MC Bookkeeping Process 7/30/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes, postage and file	1.10 50.00/hr	55.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	backup in accounting files per Derrick Hovinen.		
8/23/2012 MC	Bookkeeping Image vendor W9 per Derrick Hovinen. File original in AP files.	0.10 50.00/hr	5.00
8/24/2012 MC	Bookkeeping Process 7/30/12 & 8/17/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes and postage and file backup in accounting files per Derrick Hovinen.	0.90 50.00/hr	45.00
8/1/2012 WJH	Bookkeeping Phone call from upset third party. Individual claimed to be friend of defendant. Confer with Alison Juroe and Thomas Seaman on deposit and tracking instructions.	0.40 110.00/hr	44.00
8/2/2012 WJH	Bookkeeping Phone call from tenant regarding payment status and voucher amount. Phone call with Megan regarding same. Requested call to borrower for clarification on amount due. Awaiting email confirmation from Megan on adjusted amount on loan payment.	0.40 110.00/hr	44.00
WJH	Bookkeeping Review deposits with Alison Juroe and Megan at facility. Email to Megan with contact information on borrower that contacted our office for loan amount due. Adjustment to deposits per instruction from Alison Juroe. Update Alison Juroe on auto payment issues.	0.40 110.00/hr	44.00
8/3/2012 WJH	Bookkeeping Continued updating multiple deposits received from facility and with takeover of facility. Confer with Alison Juroe regarding deposits received. Awaiting additional information on multiple deposits from Ellen Gordon and Megan at the facility.	1.20 110.00/hr	132.00
8/7/2012 WJH	Bookkeeping Input of multiple deposits into QB's and internal controls excel spreadsheet. Phone call with Megan regarding funds received and placement of funds. Email copy of checks to Megan and Alison Juroe for interest calculations. Deposit at bank branch.	1.40 110.00/hr	154.00
WJH	Bookkeeping Input of additional checks received into QB's and internal controls excel spreadsheet. Additional email to Megan with check copies. Deposit at bank branch.	0.70 110.00/hr	77.00
8/8/2012 WJH	Bookkeeping Phone call with borrower regarding funds due and direct ACH activity. Took borrowers information and contacted Megan at SBC to review issue. Email to Alison Juroe with borrowers information per request.	0.60 110.00/hr	66.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/8/2012	WJH Bookkeeping Confer with Alison Juroe regarding funds received. Pulled original deposit to review with Alison Juroe. Updated QB's to match required tracking.	0.30 110.00/hr	33.00
8/9/2012	WJH Bookkeeping Input of multiple checks received into QB's and internal controls excel spreadsheet. Email copies of each check to Megan and Alison Juroe. Review with Derrick Hovinen all accounts activity. Audit of account activity against QB's. Update QB's with additional deposits discovered. Deposit multiple checks at bank branch. Additional time allotted due to relative new accounts and funds received.	2.30 110.00/hr	253.00
8/13/2012	WJH Bookkeeping Phone call with Megan to review payment history for multiple accounts. Pulled all received checks report from QB's and internal controls spreadsheet. Confirmed dates received on all payments received and interest calculations. Phone call with borrower regarding funding. Pulled activity for specific customer. Contact borrowers to confirm payment received per borrower request.	0.60 110.00/hr	66.00
	WJH Bookkeeping Input of multiple checks received into QB's and internal controls excel spreadsheet. Confer with Alison Juroe regarding checks received. Deposit into multiple accounts at bank branch. Copy of all checks attached to each deposit for backup. Copies saved in Pub Docs for interest accrual funds received log. Emailed copies of checks received with dates per deposit to Alison Juroe and Megan per request.	1.90 110.00/hr	209.00
8/16/2012	WJH Bookkeeping Confer with Alison Juroe regarding A/R received from Megan. Phone call with Megan on outstanding A/R for specific borrower.	0.30 110.00/hr	33.00
	WJH Bookkeeping Phone call with borrower regarding outstanding balance due. Forward borrowers information to Jason onsite.	0.20 110.00/hr	22.00
8/20/2012	WJH Bookkeeping Review multiple emails from Megan regarding multiple collections from borrowers. Emailed copies of checks received and response to know collections.	0.30 110.00/hr	33.00
8/21/2012	WJH Bookkeeping Review email from Megan with reply on collection from specific borrower. Input of multiple deposits received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Email copies of checks received to Megan and Alison Juroe per request. Review with Alison Juroe and Thomas Seaman on deposits received from fund. Updated QB's per direction from Thomas	1.50 110.00/hr	165.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
Seaman.			
8/22/2012	WJH Bookkeeping Review multiple emails from Megan on collection efforts of single borrower. Pulled all activity from QB's to confirm outstanding funds due from borrower.	0.20 110.00/hr	22.00
8/28/2012	WJH Bookkeeping Scan and email copies of checks received to Megan and Alison Juroe per request. Review multiple deposits received by Megan. Input of deposits received into QB's. Update Alison Juroe.	0.30 110.00/hr	33.00
8/29/2012	WJH Bookkeeping Confer with Alison Juroe regarding deposits received. Scan and email all checks received to Megan and Alison Juroe per request. Input of deposits received from Megan into QB's.	0.30 110.00/hr	33.00
8/31/2012	WJH Bookkeeping Input of multiple checks received into QB's and internal controls excel spreadsheet. Multiple deposits at bank branch. Copy of all checks received emailed to Megan and Alison Juroe per request.	1.10 110.00/hr	121.00
SUBTOTAL:		[48.10	6,198.00]
<u>Forensic Accounting</u>			
8/13/2012	AJ Forensic Accounting Work on getting chart of accounts set up, export from pre-receiver books and review . Confer with Tom re same.	1.70 175.00/hr	297.50
8/7/2012	TAS Forensic Accounting Develop QB model, Chart of Accounts, class and sub class systems, banks, credit card,	3.10 375.00/hr	1,162.50
SUBTOTAL:		[4.80	1,460.00]
<u>Investor Relations</u>			
8/3/2012	CAC Investor Relations Retrieve and transcribe investor voicemails. Send to Cathrine at SB Capital for follow up.	0.20 135.00/hr	27.00
8/13/2012	CAC Investor Relations Retrieve and transcribe investor voicemails. Send to Cathrine for follow up.	0.40 135.00/hr	54.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/24/2012	CAC Investor Relations Retrieve and transcribe investor voicemail. Send to Cathrine for return call.	0.10 135.00/hr	13.50
8/31/2012	CAC Investor Relations Retrieve and transcribe investor voicemails. Send to Cathrine via e-mail for call back.	0.20 135.00/hr	27.00
8/3/2012	TM Investor Relations Discussion with Ellen re items for posting and other items of case.	0.10 175.00/hr	17.50
8/13/2012	TM Investor Relations Email from attorneys with 2nd Status report. Posted to website, wrote narrative. Email to subscribers.	1.30 175.00/hr	227.50
	TM Investor Relations Making spreadsheet with contact list for Ellen.	0.30 175.00/hr	52.50
	TM Investor Relations Downloaded filings related to Defendant for preparation to post on website.	0.10 175.00/hr	17.50
8/14/2012	TM Investor Relations Asked Tom re items to post re letter briefs. Prepared for posting, posted to website, sent email to subscribers. Voicemail to Fates re same. Email from Fates, posting items. Several problems with links requiring numerous postings. Attempting email to subscribers, but would not work.	3.00 175.00/hr	525.00
8/15/2012	TM Investor Relations Working on getting the links to work on website.	1.50 175.00/hr	262.50
8/16/2012	TM Investor Relations Checking links of pdfs. They are now working. Sent email to subscribers re Letter Briefs.	0.40 175.00/hr	70.00
8/20/2012	TM Investor Relations Email re balance running low on pre-pay email program for subscribers. Reviewed.	0.10 175.00/hr	17.50
8/22/2012	TM Investor Relations Email from attorneys with items to post on the website. Prepared for posting, tested all links. Published and tested links again on posted website. Prepared two emails for subscribers re the two posts. Tested links. Sent emails.	1.40 175.00/hr	245.00
8/27/2012	TM Investor Relations Made two postings of Defendant's Letter Brief reply. Sent email. Made posting of Defendant's Answer to Complaint and sent email to subscribers. Difficulty with Network Solutions. Emails to Alison re	2.00 175.00/hr	350.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
	same.			
	SUBTOTAL:		[11.10	1,906.50]
	<u>Manage Business</u>			
8/17/2012	AJ	Manage Business Confer with Ellen re staffing at SBC office. Review email from Ellen re Mae's schedule	0.30 175.00/hr	52.50
8/24/2012	AJ	Manage Business Met with Tom re call with SBA, will not support pooling of loans.	0.30 175.00/hr	52.50
	SUBTOTAL:		[0.60	105.00]
	<u>Paralegal</u>			
8/2/2012	CAC	Paralegal Upload e-mails from Doss law into Ellen's Outlook.	0.10 135.00/hr	13.50
	CAC	Paralegal Review e-mail from Ted re documents turned over from SB Capital's counsel.	0.10 135.00/hr	13.50
	CAC	Paralegal Copy, scan and mail Trust Fund Status Report to Department of Real Estate along with order appointing receiver.	0.20 135.00/hr	27.00
	CAC	Paralegal Compose letter to Natalie Feathers transmitting checks. Copy and scan letter and checks. Send via Fed Ex per Ellen Gordon.	0.40 135.00/hr	54.00
	CAC	Paralegal Commence review of voluminous borrower file for Clover Partners. Discuss lack of index and need to organize with Susan Vavak in order to evaluate if the loan can be sold. Commence reviewing and cataloging each document included in the loan file.	1.80 135.00/hr	243.00
8/3/2012	CAC	Paralegal Create 5 broker of record letters changing from Allied to Willis. Review with Thomas Seaman and obtain signatures.	0.90 135.00/hr	121.50
	CAC	Paralegal Send broker of record letters to Angela at Willis, Include update on what requests were made to Mimi and her responses. Ask Angela to confirm that all required changes were made with carriers.	0.20 135.00/hr	27.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/3/2012	CAC	Paralegal Review insurance policy for San Leandro property.	0.30 135.00/hr	40.50
	CAC	Paralegal Review e-mail from Ellen Gordon stating package to Natalie Feathers did not arrive. Track via Fed Ex and send tracking number and their delivery attempt to Natalie.	0.20 135.00/hr	27.00
	CAC	Paralegal Upload appraisal and TSA for Milliken and Clover Partners loans.	0.10 135.00/hr	13.50
	CAC	Paralegal Complete review and indexing of underwriting/due diligence file for Clover Partners. Organize closing document part of file. Discuss status with Susan Vavak.	0.40 135.00/hr	54.00
	CAC	Paralegal Review e-mail chain from Ellen Gordon regarding personal service of order requested by Heritage Bank. Discuss with Ellen Gordon.	0.10 135.00/hr	13.50
8/13/2012	CAC	Paralegal Retrieve and forward several voicemails from borrowers from Ellen Gordon and Wesley Hatem with payment questions.	0.20 135.00/hr	27.00
	CAC	Paralegal Download recently filed documents from Pacer for receiver's files and to post on receivership website.	0.30 135.00/hr	40.50
	CAC	Paralegal Confirm delivery of cashiers checks to the Feathers residence.	0.10 135.00/hr	13.50
	CAC	Paralegal Phone call with Mimi at Allied re the broker of record letters not being immediately effective.	0.10 135.00/hr	13.50
	CAC	Paralegal Compose e-mail to Angela at Willis re my conversation with Mimi at Allied. Ask for confirmation of all Broker of Records letters being effective.	0.20 135.00/hr	27.00
	CAC	Paralegal Phone call to the Hartford to obtain policy number for 401(k) bond to draft broker of record letters for that policy in addition to the others.	0.20 135.00/hr	27.00
	CAC	Paralegal Review hard copies of The Hartford business owner's policy and workers comp policy. Compare with policies received via e-mail from prior agent and determine she sent incomplete copies. Scan	0.50 135.00/hr	67.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	all policies to send to new broker Angela at Willis.		
8/13/2012	CAC Paralegal Compose e-mail to Angela at Willis transmitting copies of the workers comp and business owner's insurance.	0.20 135.00/hr	27.00
	CAC Paralegal Review and complete insurance questionnaire for all policies held by SB Capital. Send to Angela at Willis as requested.	1.10 135.00/hr	148.50
	CAC Paralegal Review payroll. Confer with Ellen Gordon why Jason is paid out of the LLC and the others are paid out of the corp.	0.10 135.00/hr	13.50
8/14/2012	CAC Paralegal Compose letter to Department of Real Estate re Trust Fund Bank Account Reconciliation inadvertently left out from Trust Fund Status Report. Enclose reconciliation along with copy of status report along with order. Copy, scan and mail.	0.30 135.00/hr	40.50
8/15/2012	CAC Paralegal Review e-mail from Angela at Willis re 20 day waiting period before they can replace Allied as insurance broker.	0.10 135.00/hr	13.50
	CAC Paralegal Review and file insurance certificates from Ellen Gordon in favor of landlord in Los Altos.	0.10 135.00/hr	13.50
	CAC Paralegal Review Standard Insurance Company billing statement from Ellen Gordon and discuss need to find out more information on what is covered.	0.10 135.00/hr	13.50
8/16/2012	CAC Paralegal Phone call with Standard Insurance re questions on insurance invoice. Determine charges are for life, disability and accidental death. Discuss how to cancel.	0.20 135.00/hr	27.00
	CAC Paralegal Discuss with Ellen Gordon my cal with Standard Insurance re insurance invoice. Discuss employees on policy and large pre-receiver balance forward. Receive approval from Ellen Gordon to cancel.	0.10 135.00/hr	13.50
8/17/2012	CAC Paralegal Compose e-mail to Mae asking if she received the Mass Mutual life insurance surrender forms.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mae transmitting Mass Mutual life insurance surrender forms. Print and review. Reply to Mae indicating the	0.20 135.00/hr	27.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	forms are two sided and that she needs to scan and send both sides.		
8/17/2012	CAC Paralegal Confer with Ellen Gordon re Mass Mutual surrender forms and documents provided by Mae for Mark Feathers.	0.10 135.00/hr	13.50
	CAC Paralegal Review Mass Mutual life insurance surrender forms for Jason and Peter. Read instructions and complete same. Phone call with Mass Mutual re questions on form.	0.50 135.00/hr	67.50
	CAC Paralegal Retrieve and transcribe voicemails from hotline. Merge spreadsheets re call notes into master spreadsheet. Send to Cathrine.	0.30 135.00/hr	40.50
8/20/2012	CAC Paralegal Log in to Pacer, download recently filed documents for receiver's files and to post on receivership website. Send recently filed documents to Ellen Gordon via e-mail for review.	0.20 135.00/hr	27.00
	CAC Paralegal Exchange e-mails with Angela at Willis re their ability to make changes to the SB Capital insurance policies due to the broker of record change finally taking affect.	0.10 135.00/hr	13.50
	CAC Paralegal Compose e-mail to Mimi at Allied in respect to the Travelers policy they are still the broker on. Ask for the status about naming Thomas Seaman as an additional insured and inquire about the payment of the premium for the policy year.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mimi at Allied Brokers confirming the policy is paid in full and that Travelers is having issues with adding Tom as they are having a hard time understanding the receivership. Reply to Mimi stating that we can provide whatever additional information or explanation they need to make the change to the policy.	0.20 135.00/hr	27.00
8/21/2012	CAC Paralegal Print and review Tom's declaration in support of completing pooling for two loans. Discuss with Thomas Seaman and obtain signature. E-mail back to Ted Fates inquiring about the highlighted interest rate on page 2.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Angela at Willis re E&O policy and the underwriter's position that it was canceled because we did not notify them of the bankruptcy by 8/10. Review the policy for language regarding cancellation in the event of a bankruptcy and	0.50 135.00/hr	67.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	locate no mention of what to do in case of a receivership. Reply to Angela that there is no bankruptcy so the 30 day notice is not applicable.		
8/21/2012 CAC	Paralegal Draft letter to Standard Insurance Company explaining Tom's appointment as temporary and permanent receiver and instructing them to cancel the life/disability insurance policy for SB Capital employees. Finalize along fax cover sheet and copies of both orders.	0.60 135.00/hr	81.00
8/22/2012 CAC	Paralegal Review e-mail from Matthew with Travelers asking for additional information tying Thomas Seaman to 464 14th Street in San Leandro. Reply to Matthew enclosing highlighted order appointing temporary and permanent receiver. Recite language in the order and include property profile for 464 14th showing that SB Capital is the owner of the property and explaining why Thomas Seaman should be named as an additional insured.	0.60 135.00/hr	81.00
CAC	Paralegal Discuss with Alison Juroe that lending activity of SB Capital LLC versus corp.	0.10 135.00/hr	13.50
CAC	Paralegal Compose e-mail to Angela at Willis explaining that we need her to ensure Lloyds/the wholesaler understand that SB Capital is not in bankruptcy and that we intended to notify them of the receiver's appointment upon them recognizing Willis as our broker. Explain to Angela that we need to coverage so she needs to do whatever necessary to keep it in force.	0.30 135.00/hr	40.50
8/23/2012 CAC	Paralegal Receive instruction from Ellen Gordon re Tom needing to sign a substitution of trustee and deed of full reconveyance for a paid off loan.	0.10 135.00/hr	13.50
8/24/2012 CAC	Paralegal Review Mass Mutual life insurance surrender forms with Thomas Seaman. Obtain signature. Create fax cover sheet and send via fax to Mass Mutual to cancel policies.	0.20 135.00/hr	27.00
CAC	Paralegal Review Standard Insurance disability insurance cancellation letter with Thomas Seaman. Obtain signature. Send via fax to Standard Insurance requesting policy cancellation.	0.20 135.00/hr	27.00
CAC	Paralegal Review Substitution of Trustee and Deed of Full Reconveyance with Thomas Seaman. Obtain signature and notarize. Copy and scan. Draft transmittal letter and send via Fed Ex to Jason Parsons	0.60 135.00/hr	81.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	at SB Capital per Ellen Gordon.		
8/24/2012	CAC Paralegal Review long e-mail chain from Mimi at Allied regarding adding Thomas Seaman as an additional insured to Hartford policy. Reply re same.	0.10 135.00/hr	13.50
	CAC Paralegal Review copy of additional insured endorsement sent by Mimi at Allied for Travelers policy covering Sweet Fingers. Print and include with policy and save on server.	0.20 135.00/hr	27.00
8/27/2012	CAC Paralegal Download recently filed documents off Pacer for Receiver's files and to post on receivership website. Confer with Tim McDonnell re same.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from ex-employee Aaron re question on borrower's refund and his 401(k). Forward e-mail to Mae to address 401(k) question and reply to Aaron asking who the borrower is re the missing refund.	0.20 135.00/hr	27.00
	CAC Paralegal Per e-mail from Aaron, research refund check to borrower and review bank statement to confirm he not only received his check but it cleared the bank a month ago. Redact the page from the bank statement and send to Aaron.	0.30 135.00/hr	40.50
	CAC Paralegal Review e-mail from Mae stating that ex-employee Aaron should have no issues with his 401(k) as he is officially terminated and she confirmed same with Paychex. Send e-mail to Aaron re same and ask him to follow up with them again re his 401(k) rollover.	0.20 135.00/hr	27.00
8/28/2012	CAC Paralegal Review e-mail from Aaron in response to the information I provided to him regarding his 401(k) and the status of a borrower refund which was mailed out almost 6 weeks ago.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mimi at Allied reminding of a pending insurance renewal due in September.	0.10 135.00/hr	13.50
	CAC Paralegal Review and file hard copy of Traveler's additional insured endorsement in favor of Thomas Seaman.	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/28/2012	CAC Paralegal Review insurance certificate for Travelers policy. Scan and file along with AI endt. Update spreadsheet re same.	0.20 135.00/hr	27.00
	CAC Paralegal Review report from ASU Service regarding 731 Bay Road in Menlo. Determine that it should have been deleted off of SBC Portfolio Fund's insurance as they no longer own it and are the lender. Make note to follow up with Angela at Willis upon the renewal.	0.20 135.00/hr	27.00
	CAC Paralegal Compose e-mail to Angela at Willis explaining the Century Surety coverage set to expire on 9/24/12. Enclose copies of documents provided by the prior broker. Send to Angela along with an explanation of the history of the two properties and their current status and ask what she needs to obtain renewal quotes.	0.30 135.00/hr	40.50
8/29/2012	CAC Paralegal Review applications for reinstatement and billing statement for Standard Insurance disability insurance. Compare against other correspondence and determine it was sent before the request to cancel. File.	0.20 135.00/hr	27.00
	CAC Paralegal Send paychecks to SB Capital via Fed Ex.	0.10 135.00/hr	13.50
8/30/2012	CAC Paralegal Download recently filed documents off Pacer for receiver's files and to post on receivership website.	0.20 135.00/hr	27.00
8/31/2012	CAC Paralegal Retrieve borrower voicemail re questions. Return call to borrower Tiko and discuss that he has never received from SB Capital a statement with his payment amount, principal, interest and balance. Advise him that I have someone get this information to him. Discuss same with Alison Juroe. Summarize my call via e-mail and send to Alison Juroe for follow up.	0.20 135.00/hr	27.00
SUBTOTAL:		[16.80	2,268.00]
<u>Project Management</u>			
8/2/2012	AJ Project Management Met with Tom and Ellen regarding report that is due and other case matters that need to be addressed.	0.70 175.00/hr	122.50
	AJ Project Management Emails and calls with Mae re bank statements, and reports for our accountants to prepare financials needed for the DRE report. Emails with Heritage bank re statements, save bank statements to	1.80 175.00/hr	315.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	server		
8/6/2012	AJ Project Management Locate info requested by John Bulgozdy and email same.	0.50 175.00/hr	87.50
	AJ Project Management Confer with Tom re local rules and report requirements. Review email from Tom to David and Ted. Review response and discuss same. Call with all to clarify rules.	0.30 175.00/hr	52.50
8/7/2012	AJ Project Management Call with Suzanne at Heritage re Stipulation she received to release funds to Feathers. She wants further confirmation re her responsibilities, and will contact John Bulgozdy at the SEC.	0.20 175.00/hr	35.00
8/8/2012	AJ Project Management Email from Ted re 11th hour investor. Search files and email Ted docs filed in previous case to address the return of funds.	0.20 175.00/hr	35.00
8/9/2012	AJ Project Management Meeting with Thomas Seaman and Ellen Gordon re second status report, case status, open issues, next steps.	1.00 175.00/hr	175.00
8/14/2012	AJ Project Management Confer with Derrick re sending payroll checks. Emails with Mae re same. Give direction to Michael re fed ex to office.	0.20 175.00/hr	35.00
8/16/2012	AJ Project Management Email form Megan re verification of Mortgage for borrower.	0.10 175.00/hr	17.50
	AJ Project Management Print off form from Megan and have Tom sign, scan and email back to Megan.	0.10 175.00/hr	17.50
8/20/2012	AJ Project Management Received and reviewed Natalie Feathers response to subpoena. Review emails re same	0.50 175.00/hr	87.50
	AJ Project Management Reviewed inventory list from Ellen for boxes being packed in Los Altos. Work on updating Bank Statement list.	1.20 175.00/hr	210.00
8/27/2012	AJ Project Management Review Reply Letter Brief, Defendants Answer, and Declaration. Received confirmation from Tim that they were posted to Website.	1.50 175.00/hr	262.50
8/28/2012	AJ Project Management Emails to/ from Cathrine and Ellen re storage keys.	0.10 175.00/hr	17.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/28/2012	AJ	Project Management Email from Jason re loan files that might be in the boxes sent down. Discuss with Mike and email Jason back that we located his missing loan files. Work with Mike re shipping them back via 2day fed ex.	0.20 175.00/hr 35.00
8/29/2012	AJ	Project Management Confer with Ellen re subpoenas that have been received. Email Ted re same.	0.20 175.00/hr 35.00
	AJ	Project Management Review email from Ellen to Megan and send comments re subpoena	0.20 175.00/hr 35.00
8/1/2012	EKG	Project Management Phone call with Jason Parsons regarding Sweet Fingers and setting up meeting with realtors. Also discussed Bay Road and Brannan Inn.	0.40 300.00/hr 120.00
	EKG	Project Management e-mail exchange regarding potential realtors.	0.40 300.00/hr 120.00
	EKG	Project Management e-mail exchange with Jason Parsons regarding portfolio valuations.	0.10 300.00/hr 30.00
	EKG	Project Management Briefing with Alison Juroe regarding portfolio valuations and quarterly report. Meeting with Thomas Seaman re same.	0.50 300.00/hr 150.00
	EKG	Project Management email exchange with Mae regarding payroll. Briefing with Derrick Hovinen re same.	0.30 300.00/hr 90.00
	EKG	Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.90 300.00/hr 270.00
	EKG	Project Management Worked on Bay Road loan. Went through financial information provided by Ian Carey. Went through receipts and tied to cost analysis.	1.60 300.00/hr 480.00
	EKG	Project Management Briefing with Tim McDonnell regarding Jamie Fogner rent comps.	0.30 300.00/hr 90.00
8/2/2012	EKG	Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.80 300.00/hr 240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/2/2012	EKG Project Management Prepare check request for client refund for their deposit. Email exchange with his attorney re same.	0.30 300.00/hr	90.00
	EKG Project Management Phone call and e-mail exchange with Jason Parsons regarding closing down office at 339 S. San Antonio.	0.60 300.00/hr	180.00
	EKG Project Management Email exchange with third party asking for information on one of SB Capital's loan applicants.	0.30 300.00/hr	90.00
	EKG Project Management Phone call and e-mail exchange with Mae regarding quarterly SBA report.	0.30 300.00/hr	90.00
	EKG Project Management E-mail exchange with landlord and with Cathrine Berlin regarding cutting off phone lines in the Lafayette office.	0.30 300.00/hr	90.00
	EKG Project Management Worked with Christine Cheski to get a FedEx package delivered to Nathalie Feathers pursuant to the court order regarding the release of their personal funds.	0.20 300.00/hr	60.00
	EKG Project Management Followed up with David Larkin on issue of Defendants legal fees.	0.20 300.00/hr	60.00
	EKG Project Management Phone call with Jason Parsons regarding Bay Road, next steps and timing.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Thomas Seaman and Alison Juroe regarding quarterly report.	0.30 300.00/hr	90.00
8/3/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.90 300.00/hr	270.00
	EKG Project Management Email exchange with Nathalie Feathers regarding FedEx package and the bank's response regarding order releasing their personal accounts.	0.40 300.00/hr	120.00
	EKG Project Management Drafted e-mail to Heritage Bank authorizing the release of their personal bank accounts and Golden State Business Capital and forwarded a copy of the order modifying the TRO. Asked about their request for personal service. Follow up e-mail exchange with	0.60 300.00/hr	180.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	bank officer. Advised Nathalie Feathers.		
8/3/2012	EKG Project Management Phone call with accountants for one investor group who are trying to re-state their balance sheet to reflect potential recovery.	0.60 300.00/hr	180.00
	EKG Project Management Follow up with Jason Parsons on Ngo loan payoff.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Christine Cheski regarding insurance issues.	0.40 300.00/hr	120.00
	EKG Project Management Phone call and follow up on Donnie Garza final paycheck.	0.40 300.00/hr	120.00
	EKG Project Management Research and respond to client regarding refund.	0.40 300.00/hr	120.00
8/6/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.70 300.00/hr	210.00
	EKG Project Management Respond to e-mail from attorney Ed Walsh regarding refund for his client.	0.30 300.00/hr	90.00
	EKG Project Management Research and respond to question from counsel regarding audited financial statements.	0.30 300.00/hr	90.00
	EKG Project Management Analysis of financial statements for Brannan Cottage Inn.	2.10 300.00/hr	630.00
	EKG Project Management Requested payment history for Sweet Fingers from Megan Mecca.	0.10 300.00/hr	30.00
	EKG Project Management Reviewed updated documents filed on Pacer and saved to P drive.	0.80 300.00/hr	240.00
	EKG Project Management Call with Megan Mecca regarding investor question.	0.30 300.00/hr	90.00
	EKG Project Management Reviewed updated investor hotline spreadsheet and forwarded to Cathrine Berlin so she can input the calls she has returned. Briefing with Christine Cheski re same.	0.30 300.00/hr	90.00
8/7/2012	EKG Project Management Forwarded information requested by John Bulgozdy.	0.10 300.00/hr	30.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/7/2012	EKG Project Management Call with Mae regarding financial statements and following up on Quarterly Report for the SBA.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman and Alison Juroe regarding case status and quarterly SBA report.	0.50 300.00/hr	150.00
	EKG Project Management Reviewed and approved payables. Gave to Derrick Hovinen for payment.	0.40 300.00/hr	120.00
8/8/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.80 300.00/hr	240.00
	EKG Project Management Follow up on loan payoff. Forward wire instructions. Advise Derrick Hovinen and ask him to notify us when the wire comes in. Phone call with Jason Parsons re same.	0.40 300.00/hr	120.00
	EKG Project Management Phone call from Ian Carney regarding timing of loan approval and concerns about permits expiring.	0.40 300.00/hr	120.00
	EKG Project Management Phone call with Jason Parsons about Bay Road, next steps and timing. Discussed appraiser wanting wire in advance of performing work and Thomas Seaman position on that.	0.40 300.00/hr	120.00
8/9/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	1.10 300.00/hr	330.00
	EKG Project Management Follow up with Kim Bui at Allen Matkins regarding electronic discovery and subpoena for David Grubele.	0.20 300.00/hr	60.00
	EKG Project Management Follow up on check that was returned for a client deposit, new address, try again.	0.20 300.00/hr	60.00
	EKG Project Management Follow up on loan payoff for Ngo.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman on appraisal for Bay Road. Does not want to pay entire fee in advance. Briefing with Jason Parsons re same.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/9/2012	EKG Project Management Call with Cathrine Berlin regarding investor calls and updating our spreadsheet.	0.20 300.00/hr	60.00
	EKG Project Management Follow up with property manager, Andrew Love, on final turnover of 339 S. San Antonio. Briefing with Jason Parsons re same.	0.50 300.00/hr	150.00
	EKG Project Management Meeting with Thomas Seaman and Alison Juroe regarding second status report, case status, open issues, next steps.	1.00 300.00/hr	300.00
	EKG Project Management Worked on draft of 2 sections of the Second Status Report including non-performing loans and loans in process.	3.50 300.00/hr	1,050.00
	EKG Project Management Research Thomas Seaman questions so he can prepare letter brief on attorney fee issue.	0.70 300.00/hr	210.00
	EKG Project Management Review and analysis of financial statements. Briefing with Tim McDonnell regarding entries booked only once a year. Draft e-mail to Doug Cook for Thomas Seaman approval. Prepared spreadsheet for Doug to use when preparing the weekly report.	3.50 300.00/hr	1,050.00
	EKG Project Management Review and analysis of financial statements. Briefing with Tim McDonnell regarding entries booked only once a year. Draft e-mail to Doug Cook for Thomas Seaman approval. Prepared spreadsheet for Doug to use when preparing the weekly report.	3.50 300.00/hr	1,050.00
8/10/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.90 300.00/hr	270.00
	EKG Project Management Reviewed draft of 2nd Status Report. Discussed changes and recommendations with Thomas Seaman.	0.60 300.00/hr	180.00
	EKG Project Management Meeting with Thomas Seaman to go over final draft, fill in missing information and finalize report.	0.80 300.00/hr	240.00
	EKG Project Management Follow up with Tom Normandin on his client's interest in purchasing some of the loans from SB Capital and repurchasing bank stock.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/10/2012	EKG Project Management Email exchange with Ted Fates and Jason Parsons regarding 405 loans, required information so he can draft motion.	0.50 300.00/hr	150.00
	EKG Project Management E mail exchange with Ian Carney regarding critical payables and expiration of permits. Asked him to quantify the amount he is seeking.	0.50 300.00/hr	150.00
	EKG Project Management Draft email to Thomas Seaman regarding status of Bay Road and Ian Carney's request for funding.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Thomas Seaman regarding Jamie Fougner and market rent to charge.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Tim McDonnell regarding preparation of 60 day notice, next steps and timing.	0.50 300.00/hr	150.00
	EKG Project Management Draft e-mail to Jamie Fougner regarding rent increase, rent reconciliation for June and July. Forwarded 60 day notice and reconciliation.	0.70 300.00/hr	210.00
	EKG Project Management Reviewed final draft of 2nd status report. Briefing with Thomas Seaman and Alison Juroe re same.	0.70 300.00/hr	210.00
	EKG Project Management Reviewed final draft of letter brief.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Christine Cheski regarding insurance issues.	0.20 300.00/hr	60.00
	EKG Project Management Phone call with Thomas Seaman regarding rent increase and concern about adequacy of e-mail agreement between Feathers and Fougner.	0.20 300.00/hr	60.00
8/13/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.90 300.00/hr	270.00
	EKG Project Management Read all of the documents and exhibits filed on Friday from Pacer including letter brief filed by SEC.	0.90 300.00/hr	270.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/13/2012	EKG Project Management Phone call and e-mail exchange with Megan Mecca regarding late payments from Harris Lumber.	0.30 300.00/hr	90.00
	EKG Project Management Called Harris Lumber to talk to them about late payments and receivership.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with question regarding receipt of payment for Pitts Power.	0.30 300.00/hr	90.00
	EKG Project Management Return investor calls and e-mails. Uptick since Second Status Report was filed.	0.40 300.00/hr	120.00
	EKG Project Management Reviewed Motion for Administrative Relief, Stipulation and Proposed Order.	0.60 300.00/hr	180.00
	EKG Project Management Reviewed financial statements from Doug Cook for July. Compared to June and July 2011. Discussed same with Tim McDonnell.	0.70 300.00/hr	210.00
	EKG Project Management Follow up with Jamie Fougner regarding rent increase and credits for June expenses.	0.30 300.00/hr	90.00
	EKG Project Management Gave direction to SB Capital staff regarding office wind down and preparation for move.	0.50 300.00/hr	150.00
	EKG Project Management Reviewed Brokers Opinion of Value for Whiskey Junction. Reviewed comps. Called Jason Parsons seems really low considering the 2009 appraisal.	0.80 300.00/hr	240.00
	EKG Project Management Call with Jason Parsons regarding Harris Lumber and need for site visit in order to comply with SBA requirements.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Wesley Hatem and Alison Juroe regarding three checks from Stonecrest for Coast Capital investment. Made phone calls re same to determine how loans were booked and relationship between Coast Capital and SB Capital.	1.30 300.00/hr	390.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/15/2012	EKG Project Management Return phone calls and e-mail messages from investors, borrowers and interested bidders.	0.70 300.00/hr	210.00
	EKG Project Management Follow up on questions regarding office wind down.	0.50 300.00/hr	150.00
	EKG Project Management Email exchange with Mae regarding payroll, and Jason's check.	0.30 300.00/hr	90.00
	EKG Project Management Worked on Sweet Fingers file. Reviewed Broker's Opinion of Value. Called Jason Parsons to discuss.	0.90 300.00/hr	270.00
	EKG Project Management Call to Roxanne Mosley regarding setting up meeting and discussing receivership and delinquent lease payments.	0.50 300.00/hr	150.00
	EKG Project Management Draft e-mail to Roxanne Mosley following up on call. Sent her copy of TRO and PI. Also sent invoices she requested for roof repairs.	0.70 300.00/hr	210.00
	EKG Project Management Briefing with Thomas Seaman regarding Sweet Fingers. Extreme delinquency. Discussed how to proceed. Wants us to send notice to cure.	0.40 300.00/hr	120.00
	EKG Project Management Review and edit letter agreement with new appraiser. Forward redline to Jason Parsons.	0.50 300.00/hr	150.00
8/16/2012	EKG Project Management Worked with Tim McDonnell on 15 day notice. Discussed amount of delinquency, compliance with lease terms.	0.50 300.00/hr	150.00
	EKG Project Management Call with Jason Parsons regarding default of lease at Sweet Fingers, our thoughts and next steps.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Christine Cheski regarding insurance issues.	0.20 300.00/hr	60.00
	EKG Project Management Phone call and email exchange with Mae regarding ongoing employment for next three months.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Thomas Seaman regarding Mae's request.	0.10 300.00/hr	30.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/17/2012	EKG Project Management Phone call with Jason Parsons about Bay Road, next steps and timing. Discussed appraiser wanting wire in advance of performing work and Thomas Seaman position on that. Discussed alternative appraisers. Also discussed Sweet Fingers, next steps and appointments for next week. Discussed request for reconveyance on loan that paid off last week.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Thomas Seaman on case status and several open issues. Discussed call with Doug Cook regarding Brannan Cottage Inn.	0.30 300.00/hr	90.00
	EKG Project Management Call with Doug Cook regarding his questions relative to debt forgiveness and the sale of the property.	0.70 300.00/hr	210.00
	EKG Project Management Follow up with Doug Cook requesting more information on junior loan.	0.10 300.00/hr	30.00
	EKG Project Management Follow up with Jason Parsons and Anne Klokow regarding request for reconveyance and substitution of beneficiary.	0.30 300.00/hr	90.00
	EKG Project Management Phone call from Rico Espana regarding security at the property.	0.10 300.00/hr	30.00
	EKG Project Management Follow up call from potential interested bidder for Whiskey Junction.	0.20 300.00/hr	60.00
	EKG Project Management Phone call with Dick Lopez regarding status of price reduction and short sale.	0.70 300.00/hr	210.00
	EKG Project Management Follow up e-mail with Mae regarding next three month's employment. Discussed same with Alison Juroe.	0.30 300.00/hr	90.00
	EKG Project Management Phone call and e-mail exchange with Thomas Seaman regarding Mae's ongoing employment and request for paid vacation time.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Derrick Hovinen regarding payables and duplicate invoices.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/20/2012	EKG Project Management Email exchange with Ian Carey regarding construction financing on Bay Road.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Thomas Seaman regarding Bay Road loan, appraisal, etc.	0.20 300.00/hr	60.00
	EKG Project Management Draft e-mail to Thomas Seaman and Anne Klokow regarding Cortland Bohacek next steps, timing, paydown.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Christine Cheski regarding SBC case docket.	0.10 300.00/hr	30.00
	EKG Project Management Email exchange with Jason Parsons regarding meetings this week, Sweetfingers, real estate agents, Harris Lumber and Bay Road. Discussed scheduling, goals, etc.	0.60 300.00/hr	180.00
	EKG Project Management Review bank statements from Natalie Feathers and sent e-mail to Kim Bui at Allen Matkins.	0.10 300.00/hr	30.00
	EKG Project Management Followed up on two subpoenas. Draft e-mail to Alison Juroe regarding inventory of bank records.	0.30 300.00/hr	90.00
	EKG Project Management email exchange and phone call with Doug Cook regarding Brannan Cottage Inn.	0.50 300.00/hr	150.00
	EKG Project Management Review and respond to investor inquiries.	0.70 300.00/hr	210.00
	EKG Project Management Email exchange with property manager and Derrick Hovinen regarding reissuing rent check for July.	0.30 300.00/hr	90.00
	EKG Project Management Review and respond to information request from counsel regarding ex parte motion on loan pooling. Follow up with Jason Parsons and Ted Fates re same.	0.40 300.00/hr	120.00
	EKG Project Management Phone call with Megan Mecca regarding investor calls, loan servicing questions.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Thomas Seaman regarding case status, Mae's ongoing employment and her request for vacation pay. Discussed	0.40 300.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	goals for next two days in Northern Cal.		
8/21/2012	EKG Project Management Travel time at 50% of time to Los Altos.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Meeting with SBC staff regarding office closing, goals for next two days, investor questions, loan servicing, ex parte hearing on loan pooling.	1.50 300.00/hr	450.00
	EKG Project Management Went with Jason Parsons to Sweet Fingers to meet with Roxanne and Clive, tour facility, discuss unpaid rent, sale of building, next steps. Also discussed information request for company financials.	3.10 300.00/hr	930.00
	EKG Project Management Went with Jason Parsons to see Bay Road property and drive around surrounding neighborhood in Palo Alto.	0.90 300.00/hr	270.00
	EKG Project Management Follow up meeting with Jason Parsons to discuss goals for tomorrow's meetings.	0.30 300.00/hr	90.00
8/22/2012	EKG Project Management Travel time at 50% of time Los Altos to Orange County.	1.50 300.00/hr	NO CHARGE
	EKG Project Management Went to Livermore with Jason Parsons to interview realtor for Whiskey Junction property. Also discussed Sweet Fingers.	3.50 300.00/hr	1,050.00
	EKG Project Management Went with Jason Parsons to Harris Lumber to talk with owner and discuss late pay. Collected payment for July. August still due.	1.30 300.00/hr	390.00
	EKG Project Management Lunch meeting with Jason Parsons to discuss all non performing loans.	0.90 300.00/hr	270.00
	EKG Project Management Met with Cortland Bohacek regarding loan renewal.	0.80 300.00/hr	240.00
	EKG Project Management Draft e-mail to Mark Feathers and his attorney requesting information on Sweet Fingers including whether or not they updated the lease agreement.	0.40 300.00/hr	120.00
8/23/2012	EKG Project Management Respond to investor inquiries.	0.80 300.00/hr	240.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/23/2012	EKG Project Management Call with Cathrine regarding PTO, staffing, remaining duties and timing of her departure.	0.30 300.00/hr	90.00
	EKG Project Management Draft e-mail to Cathrine outlining work to get done by the end of next week. Briefing with Mae and Megan re same.	0.80 300.00/hr	240.00
	EKG Project Management Draft e-mail to entire staff regarding wind down and next steps.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with Jason regarding non-performing loans and on reconveyance of loan that recently paid off.	0.30 300.00/hr	90.00
	EKG Project Management Email exchange with Jason Parsons regarding record retention policy. Instructed them to include a record destruction date on the boxes.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Thomas Seaman re case status.	0.10 300.00/hr	30.00
8/24/2012	EKG Project Management Review and respond to investor inquiries.	0.70 300.00/hr	210.00
	EKG Project Management Follow up on email from Derek Houston regarding his client's desire to payoff loan at a discount. Obtained additional information from Jason Parsons and Megan Mecca. Briefing with Thomas Seaman re same. Decision not to sell loan under par. Advised Mr. Houston.	1.10 300.00/hr	330.00
	EKG Project Management Communications with staff members regarding taking over Cathrine's duties, wind down, current WIP.	0.90 300.00/hr	270.00
	EKG Project Management Briefing with Thomas Seaman regarding his call with the SBA regarding their objections to the loan pooling.	0.20 300.00/hr	60.00
	EKG Project Management Draft e-mail to Jason Parsons regarding SBA objection to loan pooling.	0.20 300.00/hr	60.00
8/27/2012	EKG Project Management Briefing with Thomas Seaman regarding Tom Normandin's client's offer to purchase remaining portion of 12 loans at 50% of par. Checked with Jason Parsons re same. Draft email to Tom	0.70 300.00/hr	210.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Normandin declining offer.		
8/27/2012	EKG Project Management Review and respond to investor correspondence.	0.60 300.00/hr	180.00
	EKG Project Management Phone call and e-mail exchange with Megan Mecca regarding relocation to Irvine. Discussed options and costs.	0.60 300.00/hr	180.00
	EKG Project Management Received notice from Cathrine that some of the restaurant equipment at Whiskey Junction was being sold. Discussed same with Thomas Seaman. Contacted Rico to discuss. Received pictures from Rico showing all of the equipment in place.	0.70 300.00/hr	210.00
	EKG Project Management Call with Ryan at NAI regarding security options and sale of the property. Asked him to check prices for installation of security cameras.	0.30 300.00/hr	90.00
	EKG Project Management Email exchange with potential borrower regarding the refund of their deposit. A portion was paid to an appraiser for work to date. Check with Jason re same. Advised borrower.	0.40 300.00/hr	120.00
	EKG Project Management Call with Jeff Swinney, potential broker for Sweet Fingers regarding comps for rentals and listing. He will have the report to me by Friday. Discussed market, comps, etc.	0.40 300.00/hr	120.00
8/28/2012	EKG Project Management Follow up with Cathrine regarding location of keys for offsite storage.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Thomas Seaman regarding case status, Whiskey Junction, relocation of Megan Mecca, other non-performing loans.	0.50 300.00/hr	150.00
	EKG Project Management Phone call with Megan Mecca regarding relocation expenses and housing subsidy.	0.40 300.00/hr	120.00
	EKG Project Management Responded to email from Roxanne Mosley. Sent her requested invoice, again. Asked her to pay past due rent.	0.40 300.00/hr	120.00
	EKG Project Management Review and follow up on investor correspondence.	0.70 300.00/hr	210.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/28/2012	EKG Project Management Review and approve post-receiver payables. Draft e-mail messages to Jason and Mae on payables that I had questions about.	0.60 300.00/hr	180.00
	EKG Project Management Email to Ted Fates following up on Medlin & Hargrave.	0.20 300.00/hr	60.00
	EKG Project Management Draft e-mail to Cathrine to have her disconnect some additional phone lines.	0.20 300.00/hr	60.00
8/29/2012	EKG Project Management Phone call and email with Cathrine regarding work she is completing during her final week.	0.20 300.00/hr	60.00
	EKG Project Management Review and respond to investor inquiries.	0.70 300.00/hr	210.00
	EKG Project Management Follow up with Ted Fates regarding subpoenas.	0.40 300.00/hr	120.00
	EKG Project Management Phone call with Megan Mecca regarding reports she can generate from FSA system to respond with subpoena. Called Ted Fates back to discuss same.	0.60 300.00/hr	180.00
	EKG Project Management Email exchange with Megan regarding information request and timing.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with Jason Parsons regarding invoice from Partner Engineering. Draft e-mail to Partner Engineering indicating pre-receiver, not covered by Trust account, cannot pay.	0.30 300.00/hr	90.00
	EKG Project Management Phone call with Andrea Sullivan at the SBA regarding subpoena and timing. Followed up by sending her the inventory of records in our possession.	0.40 300.00/hr	120.00
	EKG Project Management Received response from Doug Cook regarding questions I asked him about on unsecured loan. Forwarded to Thomas Seaman to see how he wants to handle.	0.20 300.00/hr	60.00
	EKG Project Management Follow up with Mae on payables questions.	0.20 300.00/hr	60.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/29/2012	EKG	Project Management Follow up with Megan on office move.	0.20 300.00/hr	60.00
8/30/2012	EKG	Project Management Review and return investor inquiries.	0.50 300.00/hr	150.00
	EKG	Project Management Spoke with interested bidder, Bob Wilson. Forwarded information to Michael to update our database.	0.50 300.00/hr	150.00
	EKG	Project Management Updated delinquent balance due from Sweet Fingers and prepared new analysis.	0.50 300.00/hr	150.00
	EKG	Project Management Draft e-mail to Roxanne Mosley forwarded updated delinquency analysis. Asked her to pay past due balance, asked her for financials and other information, again.	0.40 300.00/hr	120.00
	EKG	Project Management Responded to e-mail from Kim Bui regarding flash drive.	0.10 300.00/hr	30.00
	EKG	Project Management Briefing with Wes regarding deposit of loan payment.	0.20 300.00/hr	60.00
	EKG	Project Management Briefing with Derrick Hovinen regarding checks run and getting Thomas Seaman approval to send out.	0.20 300.00/hr	60.00
8/2/2012	SV	Project Management Discuss separating loan underwriting file with Christine.	0.10 320.00/hr	32.00
8/3/2012	SV	Project Management Discuss insurance status and change of broker with Christine.	0.10 320.00/hr	32.00
	SV	Project Management Discuss status of organizing and listing all underwriting and loan documents in Clover Partner file with Christine.	0.10 320.00/hr	32.00
8/8/2012	SV	Project Management Call with Ted Fates of Allen Matkins regarding pooling of Clover and Miliken loans. Send email to Ted with commitment letter from Pacific Enterprise Bank for Clover Partners loan.	0.40 320.00/hr	128.00
8/16/2012	SV	Project Management Discuss and review form of 3 day notice to tenant with Tim.	0.10 320.00/hr	32.00
8/2/2012	TM	Project Management Received thumb drive with data from Fates. Gave to Tom and transferred to pubdocs. Email to group. Shortened a file name due	0.40 175.00/hr	70.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	to constraints of file path length parameters.		
8/2/2012	TM Project Management Received process on small claims lawsuit of Omer Azar. Notified Tom. Signed for documents. Made pdf, read through lawsuit, searched for missing attachment that was never sent to the Receiver. Email to Tom re same.	0.30 175.00/hr	52.50
8/3/2012	TM Project Management Direction from Ellen re gathering accounting information from borrower. Call to borrower and setup time to lead the borrower through the process of making spreadsheets of the information. Received additional call re same and led borrower through export process of accounting. Received items, started to evaluate and discussed with Ellen.	1.30 175.00/hr	227.50
	TM Project Management Discussed email problem for an employee with Ellen and reviewed.	0.10 175.00/hr	17.50
	TM Project Management Email from borrower re management fee on Inn.	0.10 175.00/hr	17.50
8/6/2012	TM Project Management Removing non-cash items from P&L Statement, normalized yearly charges, analyzed and gave to Ellen.	1.50 175.00/hr	262.50
8/10/2012	TM Project Management Review of Ellen's spreadsheet re Brannan Inn loan. Gave suggestions.	0.20 175.00/hr	35.00
	TM Project Management Direction from Ellen re making notice of change of terms.	0.10 175.00/hr	17.50
	TM Project Management Making change in terms of tenancy notice, cover letter, checking rates. Reporting to Ellen re same. Mailed via certified mail at post office.	1.70 175.00/hr	297.50
	TM Project Management Making pdf of 2nd Interim Report and sent to Ted Fates.	0.10 175.00/hr	17.50
8/13/2012	TM Project Management Working on spreadsheet formula for Alison.	0.20 175.00/hr	35.00
	TM Project Management Emails from borrower and read through solution offered by Receiver.	0.10 175.00/hr	17.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/15/2012	TM	Project Management Direction from Ellen re 3-day notice.	0.10 175.00/hr	17.50
8/16/2012	TM	Project Management Direction from Ellen re 15-day notice, reading lease to determine items of importance, discussed with Susan. Made Notice, had Ellen sign, prepared postage for certified mail and regular mail. Made pdfs of the notices to the two locations. Took to post office.	2.20 175.00/hr	385.00
	TM	Project Management Putting together file for Fougner rent increase.	0.20 175.00/hr	35.00
8/17/2012	TM	Project Management Added receipt to 15-day notice material. Made pdf and added other documents to fill out the file.	0.20 175.00/hr	35.00
	TM	Project Management Added receipt to file for increase in rent. Gathered other documents for that file.	0.20 175.00/hr	35.00
8/20/2012	TM	Project Management Signing for documents and delivered to Ellen.	0.10 175.00/hr	17.50
8/22/2012	TM	Project Management Email from Ellen re Sweet Fingers. Saved spreadsheet re same.	0.10 175.00/hr	17.50
8/27/2012	TM	Project Management Received return receipt of 30 Day Notice, made pdf and added to file.	0.10 175.00/hr	17.50
SUBTOTAL:			[117.10	31,958.50]
<u>Receiver</u>				
8/1/2012	TAS	Receiver Confer re valuation and quarterly report input.	0.50 375.00/hr	187.50
8/2/2012	TAS	Receiver Confer re completion of quarterly SBA report	0.30 375.00/hr	112.50
8/6/2012	TAS	Receiver Telephone call with David Zaro re letter brief re attorney's fees, privilege issue, report structure, local rules	1.00 375.00/hr	375.00
	TAS	Receiver Confer with Alison re report requirements	0.20 375.00/hr	75.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/6/2012	TAS	Receiver Confer with Alison re banking issues	0.30 375.00/hr	112.50
8/7/2012	TAS	Receiver Conference call with Ted and David re report, local rules, letter brief response, privilege	0.50 375.00/hr	187.50
	TAS	Receiver Confer with Alison re accountants report, need for new firm, email Wertz re same, and provide scope, review draft engagement, direct Alison Juroe re adding rates, etc	0.30 375.00/hr	112.50
	TAS	Receiver Call with Heritage re ACH processing timing	0.20 375.00/hr	75.00
8/8/2012	TAS	Receiver Review accounting, review reconciliation, direct re changes	0.40 375.00/hr	150.00
8/9/2012	TAS	Receiver Emails with counsel re potential third party litigation, followup re same, review and reply to email from other injured party re proceeding	0.60 375.00/hr	225.00
	TAS	Receiver Confer with Alison re accounting issues on receivership accounting	0.40 375.00/hr	150.00
	TAS	Receiver Prepare narrative for report	4.10 375.00/hr	1,537.50
	TAS	Receiver Confer with Ellen and Alison re information needed for report	0.30 375.00/hr	112.50
	TAS	Receiver Direct Derrick re operating cash flow analysis, review revise and incorporate into report	0.50 375.00/hr	187.50
	TAS	Receiver Prepare forecast of fees	0.70 375.00/hr	262.50
	TAS	Receiver Telephone call with Tobias re pooling pending loans; loan that transferred prior to pooling,	0.30 375.00/hr	112.50
	TAS	Receiver Briefing with Ellen Gordon on appraisal for Bay Road. Instruct Ellen not to pay entire fee in advance.	0.20 375.00/hr	75.00
8/10/2012	TAS	Receiver Add narrative to report	2.60 375.00/hr	975.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/10/2012	TAS	Receiver Review and revise financials, convert to receipts and disbursement totals, reconcile, approve and incorporate into report	1.90 375.00/hr	712.50
	TAS	Receiver Direct Ellen re Natoma, terminate executory contract and give notice of renincrease, signn same	0.30 375.00/hr	112.50
	TAS	Receiver Telephone call with Ted Fates re revisions to report	0.80 375.00/hr	300.00
	TAS	Receiver Prepare loan profile analysis, input to report	0.80 375.00/hr	300.00
	TAS	Receiver Analyze credit card statements and quickbooks reports, prepare letter brief re attorney's fees	2.10 375.00/hr	787.50
	TAS	Receiver Emails to Ben Efraim and Mr. Pahl re litigation and call	0.20 375.00/hr	75.00
	TAS	Receiver Briefing with Ellen Gordon regarding Jamie Fougner and market rent to charge.	0.20 375.00/hr	75.00
	TAS	Receiver Phone call with Ellen Gordon regarding rent increase and concern about adequacy of e-mail agreement between Feathers and Fougner.	0.20 375.00/hr	75.00
8/14/2012	TAS	Receiver Review draft email on Brannan Inn, direct Ellen re same	0.40 375.00/hr	150.00
	TAS	Receiver Confer with Derrick re August loan payments to participants	0.30 375.00/hr	112.50
8/15/2012	TAS	Receiver Confer with Ellen re direction on Sweet Fingers unlawful detainer action, appraisal fee for Bay Rd.	0.30 375.00/hr	112.50
8/16/2012	TAS	Receiver Telephone call with Ellen re staffing, Mae, other	0.20 375.00/hr	75.00
	TAS	Receiver Telephone call with John Bulgozdy re status of case, report, letter briefs	0.30 375.00/hr	112.50
	TAS	Receiver Telephone call with Ben Efraim re potential litigation	0.40 375.00/hr	150.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/17/2012	TAS	Receiver Review, edit and phone call with Ted Fates re motion for relief from local rules	0.50 375.00/hr	187.50
	TAS	Receiver Review, edit and phone call with Ted Fates re motion to allow receiver to pool Millken and Clover loans	0.60 375.00/hr	225.00
	TAS	Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS	Receiver Confer with Ellen re open loan matters, Brannan, etc	0.30 375.00/hr	112.50
	TAS	Receiver Give direction re appraisal fee	0.10 375.00/hr	37.50
8/20/2012	TAS	Receiver Confer re Bay Rd. loan and appraisal	0.20 375.00/hr	75.00
	TAS	Receiver Confer re operations, staffing, relocation, items to complete while at Los Altos office.	0.40 375.00/hr	150.00
8/21/2012	TAS	Receiver Telephone call with Ellen re loan renewal, Brannan, Whiskey Junction, Mae, Bay Rd.	0.60 375.00/hr	225.00
	TAS	Receiver Telephone call with Anne Klokow re Bohasset loan renewal, license and usury issues	0.60 375.00/hr	225.00
	TAS	Receiver Direct Wes re accounting entries	0.20 375.00/hr	75.00
8/22/2012	TAS	Receiver Confer with Ellen re site visits	0.30 375.00/hr	112.50
8/23/2012	TAS	Receiver Telephone call with John Bulgozdy re question on accounting, pre receiver expenses, other; Fickes response, case status	0.30 375.00/hr	112.50
	TAS	Receiver Confer with Ellen re open items, direct re same	0.10 375.00/hr	37.50
8/24/2012	TAS	Receiver Conference call with SBA	0.60 375.00/hr	225.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/24/2012	TAS Receiver Telephone call with David Zaro follow up to SBA call	0.20 375.00/hr	75.00
	TAS Receiver Telephone call with Ted Fates re case status, Fickes reply to SEC letter brief re fees, other	0.30 375.00/hr	112.50
	TAS Receiver Emails with poolers re SBA decision	0.20 375.00/hr	75.00
	TAS Receiver Emails with Pacific Enterprise Bank re interest in purchase loans SBA wont let receiver pool, Telephone call with counsel re same, confer with Ellen re same	0.40 375.00/hr	150.00
	TAS Receiver Telephone call with Ellen re Edge loan, review parameters, instruct Ellen re contacting borrower with answer	0.30 375.00/hr	112.50
	TAS Receiver Review and confer with Christine Cheski re insurance documents, execute	0.10 375.00/hr	37.50
	TAS Receiver Execute before notary substitution of trustee and deed	0.20 375.00/hr	75.00
8/27/2012	TAS Receiver Telephone call with Ben Efraim re sharing cost of litigation, conflict of attorney, potential other counsel	0.40 375.00/hr	150.00
	TAS Receiver Read email from Mark Feathers re his response to SECs letter brief re legal fees, research same, instruct Tim to post on website, prepare follow up email	0.20 375.00/hr	75.00
	TAS Receiver Read email re problems at Whiskey Junction, Telephone call with Ellen re same, give instruction re same	0.30 375.00/hr	112.50
	TAS Receiver Telephone call with Ben Efraim re litigation, counsel, conflict, cost	0.40 375.00/hr	150.00
8/29/2012	TAS Receiver Meet with Ellen and develop plan to close office, remote office, relocation, etc	0.60 375.00/hr	225.00
	TAS Receiver Review and sign checks for bills, review cash position.	0.20 375.00/hr	75.00

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	<u>Hrs/Rate</u>	<u>Amount</u>
SUBTOTAL:	[30.50	11,437.50]
<u>Receivership Administration</u>		
8/1/2012 MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.20 50.00/hr	10.00
8/13/2012 MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.70 50.00/hr	35.00
8/14/2012 MC Receivership Administration Prepare Fed Ex envelope and label for overnight payroll per Alison Juroe.	0.20 50.00/hr	10.00
8/17/2012 MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.20 50.00/hr	10.00
8/24/2012 MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.50 50.00/hr	25.00
8/28/2012 MC Receivership Administration Search Financial Records received 8/28 for Loan file per Alison Juroe.	0.60 50.00/hr	30.00
8/30/2012 MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.10 50.00/hr	5.00
SUBTOTAL:	[2.50	125.00]
For professional services rendered	294.20	\$66,374.50
Balance due		<u>\$66,374.50</u>

EXHIBIT A

Thomas Seaman Company
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

Invoice submitted to:
 Thomas Seaman, Receiver for SBC
 3 Park Plaza
 Suite 550
 Irvine, CA 92614

October 30, 2012

Invoice #11099

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>A/R and other debt Collections</u>			
9/4/2012	AJ	A/R and other debt Collections Confer with Derrick re the ACH drafts. Review same.	0.40 175.00/hr 70.00
	AJ	A/R and other debt Collections Email from Megan re ACH's, received a call from borrower.	0.10 175.00/hr 17.50
	AJ	A/R and other debt Collections Review email from Wes re check payments received. Review postings and discuss with him.	0.30 175.00/hr 52.50
9/5/2012	AJ	A/R and other debt Collections Call from loan processor to verify Mortgage info on borrower. Advise to fax request and we will complete and return. Discuss with Wes and ask that when fax arrives it be emailed to Megan.	0.20 175.00/hr 35.00
	AJ	A/R and other debt Collections Review emails from Wes and Megan re funds received today.	0.30 175.00/hr 52.50
9/6/2012	AJ	A/R and other debt Collections Review emails from Wes and Megan re collections.	0.20 175.00/hr 35.00
9/10/2012	AJ	A/R and other debt Collections Review wire requests to disburse participating banks share, compare reports to collections. Review new Mortgage Pool statements from Megan and run calculations on fund totals, etc	2.60 175.00/hr 455.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/11/2012	AJ	A/R and other debt Collections Call with borrower that had an NSF on ACh attempt this month. Prepare email to Megan with details from call and request she follow up with Colson and the borrower and advise me what the procedure is for this type of situation.	0.50 175.00/hr 87.50
	AJ	A/R and other debt Collections Emails with Megan and Wed re checks received to date. Log in and print recent bank activity confirm ach and wire activity for Megan. Make entries in QB's. Review email from Jason to Cal Bus Bank on delinquent payment, review banks response to same..	1.80 175.00/hr 315.00
9/12/2012	AJ	A/R and other debt Collections Review emails from Wes and Megan on collections, late payments, etc. Review postings of same to QB's and respond to emails.	1.30 175.00/hr 227.50
9/13/2012	AJ	A/R and other debt Collections Review emails from/ to Wes and Megan re collections received, posting of same.	0.20 175.00/hr 35.00
9/14/2012	AJ	A/R and other debt Collections Email from Megan re wire to participating bank. Call with Derrick re same. Log in and process outgoing wire. Email confirmation to Megan and Derrick. Review confirmation Megan sent to Bank	0.60 175.00/hr 105.00
	AJ	A/R and other debt Collections Call with borrower re payments, statement etc.	0.20 175.00/hr 35.00
9/17/2012	AJ	A/R and other debt Collections Review email from Cal Bus Bank advising of new Chief Credit Officer contact.	0.10 175.00/hr 17.50
	AJ	A/R and other debt Collections Confer with Wes re notice of a hold on funds due to insufficient funds at the time of inquiry. Advised to inform Megan and watch to see if it becomes an NSF item.	0.10 175.00/hr 17.50
9/18/2012	AJ	A/R and other debt Collections Reviewed tax returns sent by borrower	0.20 175.00/hr 35.00
	AJ	A/R and other debt Collections Emails from Wes re collections, review and track on master report	0.30 175.00/hr 52.50
9/25/2012	AJ	A/R and other debt Collections Review emails from Wes and Megan re funds received, NSF checks, etc. Review reports on collections.	0.60 175.00/hr 105.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/26/2012	AJ A/R and other debt Collections Emails with Megan re funds to be disbursed from trust accounts. Email to Derrick re same,	0.40 175.00/hr	70.00
9/27/2012	AJ A/R and other debt Collections Call with Tom, Ellen and Jason re loan defaults, looking into a third party servicer, etc	0.60 175.00/hr	105.00
9/26/2012	TAS A/R and other debt Collections Review and revise Brannan Inn forbearance agreement, direct re changes, emails re implementation	0.60 375.00/hr	225.00
SUBTOTAL:		[11.60	2,150.00]

Accounting & Reporting

9/11/2012	AJ Accounting & Reporting Met with Derrick to review and execute transfers	1.60 175.00/hr	280.00
9/12/2012	AJ Accounting & Reporting Work to reconcile multiple bank statements, make entries, wire funds and review missing items with Derrick	2.90 175.00/hr	507.50
9/13/2012	AJ Accounting & Reporting Received email from Tom re form 56. Call to Tim and request he complete the forms, provide location of file with EIN's	0.20 175.00/hr	35.00
9/26/2012	AJ Accounting & Reporting Reconcile bank statements	0.10 175.00/hr	17.50
SUBTOTAL:		[4.80	840.00]

Bookkeeping

9/10/2012	AJ Bookkeeping Met with Derrick and review SBC banking and ACH transactions. Review activity and call with WF re same. Work to identify items that need to be wired and transferred from old trust accounts, to new accounts. Make entries in QB's, etc.	1.60 175.00/hr	280.00
9/4/2012	DVH Bookkeeping Review WF online systems and ACH debit/credit processing build into user profile. Verify system settings, review user guide and instructions for setting up multiple templates that batch all on the same day. Program system settings with bank account information and instructions provided by borrowers, review documentation for signature approvals, verify information, set up each Corp Trust and LLC Trust account debits in different batches as they occur at	4.10 140.00/hr	574.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	various times throughout the month. Confirm template and beneficiary accounts/information for accuracy. Submit ACH debits for September, verify and generate reports to confirm execution. Telephone call with Wells Fargo representative re ACH process re reversal or deletion if needed.		
9/6/2012 DVH	Bookkeeping Receive and discuss ATT services and invoice for local and long distance. Review and discuss with project manager, receive phone payment confirmation, post payment to accounting system.	0.40 140.00/hr	56.00
9/7/2012 DVH	Bookkeeping Review all bank accounts and activity to verify that all entries have been made in accounting system, make correcting entries, analyze and determine transactions that have not occurred at the bank level, assemble list for meeting with Alison Juroe.	6.20 140.00/hr	868.00
DVH	Bookkeeping Review email stream re issues with communication re outgoing wires for Colson, SCB, and associated banks that hold and service various loans.	0.30 140.00/hr	42.00
9/10/2012 DVH	Bookkeeping Review bank account set up in CEO systems, determine that there are issues with bank accounts not being linked, give direction and complete additional forms to correct the linking issues so that transfers can be execute properly between accounts.	0.60 140.00/hr	84.00
DVH	Bookkeeping Print, review and discuss ACH auto debit systems in place to collect loan payments, analyze bank activity, print ACH reports and review with Alison Juroe. Determine that ACH inputs do not match the inputs and information programmed into the CEO systems. Follow up call and email with Wells Fargo representative re issue, open an investigation into the discrepancies and resolution of the problems. It was determine that the issue stemmed from and internal problem at WF request additional information for root of the problem so that it may be avoided in the future.	1.60 140.00/hr	224.00
9/11/2012 DVH	Bookkeeping Receive instruction re payment to SCB for # 101855 - KV Equity, discuss and receive approval to fund per Thomas Seaman, execute wire, print wire confirmation repot, post transaction to accounting system, email confirmation to Megan in loan servicing.	0.50 140.00/hr	70.00
DVH	Bookkeeping Review and execute transfers critical to the management of financials that are monitored by regulatory agencies with Alison Juroe	1.60 140.00/hr	224.00

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Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/12/2012	DVH Bookkeeping Telephone call with Wells Fargo representative re issues with ACH system and research, request additional information re cause and final outcome.	0.20 140.00/hr	28.00
	DVH Bookkeeping Review payroll funding and requirements of funding payroll from receiver's operating account not the various trust accounts. Follow up call with Wells Fargo representative re changing the payroll accounts to analysis accounts so that all accounts are linked for book transfers.	0.30 140.00/hr	42.00
9/13/2012	DVH Bookkeeping Prepare manual replacement checks for payroll PE 09/15/2012, discuss with Ellen Gordon, give direction to admin re overnight delivery.	0.40 140.00/hr	56.00
9/14/2012	DVH Bookkeeping Review transfers critical to the management of financials that are monitored by regulatory agencies with Alison Juroe, receive approval that transfer amounts are correct, execute transfers online print activity statements for back up.	1.70 140.00/hr	238.00
9/18/2012	DVH Bookkeeping SDGE customer service power outage, payment details, transfer to Ellen Gordon for transition.	0.50 140.00/hr	70.00
9/19/2012	DVH Bookkeeping Receive, review and sort accounts payable, verify that no duplicate requests, generate wire confirmation reports, post all outgoing payments to accounting system. Verify input amounts, print checks, analyze cash position, submit payments to Thomas Seaman for final approval.	1.20 140.00/hr	168.00
9/24/2012	DVH Bookkeeping Set up template for ACH debit for Leticia Luna Trust which auto debits on the 23rd of each month, program ACH systems with template information, verify account, and beneficiary, review and verify information, execute ACH debit to occur every month on the 23rd. Print activity, submit to Wesley Hatem for input into accounting system.	1.10 140.00/hr	154.00
	DVH Bookkeeping Review and audit implementation of ACH PPD, DEBITS for entire organization, modify all existing templates and set recurring monthly debits, print and submit information to Wesley Hatem.	1.10 140.00/hr	154.00
9/25/2012	DVH Bookkeeping Review and process telephone payments for multiple PG& E accounts, verify payment amounts & confirmations, post transactions to accounting system, discuss with Thomas Seaman.	0.70 140.00/hr	98.00

EXHIBIT A

Thomas Seaman, Receiver for SBC

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Email to Mae re the same.		
9/25/2012 DVH	Bookkeeping Receive form from Paychex re power of attorney for the State of Illinois, print and submit to Thomas Seaman for signature, scan and return via email.	0.30 140.00/hr	42.00
9/26/2012 DVH	Bookkeeping Receive direction from Thomas Seaman re holding account for defendant legal fees.	0.10 140.00/hr	14.00
9/27/2012 DVH	Bookkeeping Discuss and release credit card information for change of address with USPS.	0.10 140.00/hr	14.00
9/28/2012 DVH	Bookkeeping Receive and review payroll reports for PE 09/30/2012, write check from receivership operating account for deposit to SB Cap Corp payroll account. Telephone call with Wells Fargo representative re issue with online systems not being linked. Post payroll transactions to accounting system, review all PR bank account activity post all auto debits for payroll service fees to both LLC and Corp PR accounts. Discuss consolidating remaining employees onto one payroll system. Verify book vs. bank balances, analyze cash position.	1.80 140.00/hr	252.00
9/7/2012 MC	Bookkeeping Process 8/29/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes and postage and file backup in accounting files per Derrick Hovinen.	0.80 50.00/hr	40.00
9/13/2012 MC	Bookkeeping Process 9/13/12 outgoing payroll. Create accounting backup, prepare envelopes and Fed Ex envelope and Fed Ex label and file backup in accounting files per Derrick Hovinen.	0.40 50.00/hr	20.00
9/27/2012 MC	Bookkeeping Create individual employee envelopes for payroll. Prepare Fed Ex envelope and label for Payroll per Christine Cheski.	0.30 50.00/hr	15.00
MC	Bookkeeping Process 9/19/12 outgoing A/P. Create accounting backup, duplicate vendor vouchers, prepare envelopes and postage and file backup in accounting files per Derrick Hovinen.	0.50 50.00/hr	25.00
9/4/2012 WJH	Bookkeeping Input of multiple deposits received into QB's and internal controls excel spreadsheet. Multiple deposits at bank branch. Email copies of checks received to Alison Juroe and Megan per request. Confer with Christine Cheski on check received date log. Review with	1.60 110.00/hr	176.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	Helena McLain ADP issue.		
9/4/2012	WJH Bookkeeping Additional input of multiple checks received into QB's and internal controls excel spreadsheet. Email to Megan and Alison Juroe copies of checks per request. Review letter from bank for NSF notice. Email copy of NSF notice to Megan for follow up with borrower. Review email response. Multiple deposits at bank branch.	1.20 110.00/hr	132.00
9/5/2012	WJH Bookkeeping Input of check received into QB's and internal controls excel spreadsheet. Copy of check scanned and emailed to Alison Juroe and Megan per request. Deposit at bank branch. Issue at bank due to NSF notice. Attempt to redeposit NSF check. Email to Megan regarding lack of funds in borrowers account. Awaiting additional direction on NSF.	0.90 110.00/hr	99.00
	WJH Bookkeeping Confer with Ellen Gordon, and Alison Juroe regarding funds received from borrower. Input of check received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Phone call with borrower. Forward on to Alison Juroe.	0.80 110.00/hr	88.00
	WJH Bookkeeping Confer with Alison Juroe regarding request from borrower and third party for documentation on loan. Email copies to Megan for signature with instructions per Alison Juroe. Review email response from Megan. Email to Megan for file attachment. Awaiting response.	0.60 110.00/hr	66.00
9/6/2012	WJH Bookkeeping Review email from Megan with deposit attached. Confer with Alison Juroe on deposit and additional deposit for timing issues. Input of checks received into QB's. Copy of checks and deposit detail log attached to deposit for backup. Phone call with Megan regarding borrowers request for credit application. Fax copy of completed application to borrower per request. Copy of document saved for backup. Email confirmation to Megan.	0.70 110.00/hr	77.00
	WJH Bookkeeping Input of multiple checks received into QB's and internal controls excel spreadsheet. Multiple deposits at bank branch. Scan and email copies of checks received to Megan and Alison Juroe per request.	0.70 110.00/hr	77.00
9/10/2012	WJH Bookkeeping Input of multiple deposits received into QB's and internal controls excel spreadsheet. Multiple deposits at bank branch. Scan and email copies of all checks received to Megan and Alison Juroe per request. Email follow up with Megan regarding borrower NSF	1.10 110.00/hr	121.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	check. Awaiting response.		
9/10/2012 WJH	Bookkeeping Phone call with borrower regarding payment history. Pulled all payments received and confirmed with borrower.	0.30 110.00/hr	33.00
9/11/2012 WJH	Bookkeeping Multiple phone calls with borrowers on collections. Input of multiple deposits into multiple accounts into QB's and internal controls excel spreadsheet. Deposit at bank branch. Review email from Megan regarding funds received. Email response. Input of deposit received at facility into QB's. Copy of checks and deposit slip attached to deposit for backup. Review multiple emails regarding collection efforts for specific borrower.	1.80 110.00/hr	198.00
9/12/2012 WJH	Bookkeeping Review emails from Megan regarding all funds received and NSF. Input of multiple checks received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Scan and email all checks received to Megan and Alison Juroe per request. Review auto deposit log with Alison Juroe. Update QB's with funds received. Update Megan on all borrower payments on record.	1.80 110.00/hr	198.00
9/13/2012 WJH	Bookkeeping Review email from Megan regarding borrower late notices. Reviewed bank activity and undated QB's with multiple deposits. Input of check received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Phone call with borrower on collections. Email to Megan with all funding received from borrowers as of current date.	0.90 110.00/hr	99.00
9/17/2012 WJH	Bookkeeping Confer with Alison Juroe regarding deposit. Reviewed original deposit in QB's.	0.10 110.00/hr	11.00
9/19/2012 WJH	Bookkeeping Input of checks received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Extra time allotted due to NSF re-deposit. Bank had to get approval for re-deposit since the check had been presented twice already. Phone call and email with Megan to confirm funds deposited in order to update collections account with borrower.	1.60 110.00/hr	176.00
9/20/2012 WJH	Bookkeeping Review email from Megan regarding bank withholding on borrowers check. Pulled bank activity and contact bank for confirmation. Email response to Megan regarding direction from bank.	0.60 110.00/hr	66.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/25/2012	WJH Bookkeeping Confer with Alison Juroe regarding Colson wires. Review letter from bank with NSF notice. Scan and email to Megan and Alison Juroe per request. Multiple emails with Megan regarding same borrower and other borrowers payment history. Pull original deposit and attached copy of NSF notice. Update QB's to reflect NSF notice. Review all funds received for all accounts. Input of multiple wire deposits received into QB's. Copy of bank activity attached to deposit for backup. Update Derrick Hovinen on account status. Input of deposit received from Megan into QB's.	2.40 110.00/hr	264.00
9/26/2012	WJH Bookkeeping Review multiple emails from Megan regarding Colson wires. Pulled bank activity and confirmed wire not shown in account. Reviewed email from Alison Juroe regarding deposit posted to separate bank account.	0.20 110.00/hr	22.00
	WJH Bookkeeping Input of multiple deposits into QB's and internal controls excel spreadsheet. Confer with Christine Cheski, Alison Juroe, and Thomas Seaman regarding funds received and in process for cancelled policy. Create new account in QB's per direction from Thomas Seaman. Multiple deposits at bank branch.	1.20 110.00/hr	132.00
	WJH Bookkeeping Review email from Megan regarding hold on funds received and deposited into bank account. Pulled bank activity and confirmed release date from bank. Email response to Megan for borrowers payment date.	0.30 110.00/hr	33.00
9/27/2012	WJH Bookkeeping Phone call with investor regarding case. Referred investor to receivership web-site dedicated to case.	0.20 110.00/hr	22.00
9/28/2012	WJH Bookkeeping Phone call with borrower regarding loan. Email to Megan with information request from borrower.	0.30 110.00/hr	33.00
	WJH Bookkeeping Input of check received into QB's and internal controls excel spreadsheet. Deposit at bank branch. Copy of check, deposit detail log, and bank slip attached to deposit for backup.	0.50 110.00/hr	55.00
	SUBTOTAL:	[48.20	6,030.00]
	<u>Forensic Accounting</u>		
9/11/2012	AJ Forensic Accounting Review bank statement inventory with Tom, provide IPF account files for his review, confer re same and flow of funds and purpose	0.70 175.00/hr	122.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	of accounts.		
9/11/2012	AJ Forensic Accounting Print bank statement inventory prepared by Mae, and update with additional statements that were previously located.	1.30 175.00/hr	227.50
9/26/2012	AJ Forensic Accounting Confer with Tom re bank account lists, copy and provide same	0.10 175.00/hr	17.50
9/11/2012	TAS Forensic Accounting Review bank statement inventory, review IPF accounts, confer with Alison re same and flow of funds	0.70 375.00/hr	262.50
SUBTOTAL:		[2.80	630.00]
<u>Investor Relations</u>			
9/6/2012	CAC Investor Relations Review e-mail from Megan transmitting updated investor call log. Review log and save on server.	0.10 135.00/hr	13.50
9/26/2012	CAC Investor Relations Retrieve and transcribe investor voicemail. E-mail spreadsheet to Megan for follow up.	0.10 135.00/hr	13.50
9/14/2012	TM Investor Relations Updating subscriber list instructions on website.	0.30 175.00/hr	52.50
	TM Investor Relations Email from Tom re adding investor to the subscriber list. Added subscriber and sent email to investor. Asked Alison and Ellen re specific investment.	0.40 175.00/hr	70.00
9/18/2012	TM Investor Relations Email re investor's account. Discussion re investor account.	0.20 175.00/hr	35.00
9/27/2012	TM Investor Relations Posting item to internet, informing Ellen re same. Sending out email to subscribers.	1.10 175.00/hr	192.50
SUBTOTAL:		[2.20	377.00]
<u>Litigation & Support</u>			
9/26/2012	TAS Litigation & Support Telephone call with David Zaro re potential action against bank, records re same, Telephone call with Alison and Ellen re items	0.50 375.00/hr	187.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	needed from computer and hard copies		
	SUBTOTAL:	[0.50	187.50]
	<u>Manage Business</u>		
9/19/2012	AJ Manage Business Confer with Ellen and Christine re workers comp issues and the need to continue to use separate entities for payroll.	0.10 175.00/hr	17.50
	SUBTOTAL:	[0.10	17.50]
	<u>Paralegal</u>		
9/5/2012	CAC Paralegal Review loan files for Whiskey Junction for loan documents and title policy. Locate loan docs and reference to a lender's title policy but no policy.	0.80 135.00/hr	108.00
	CAC Paralegal Discuss with Ellen Gordon missing title policy and provide her with title reference so Jason can request a copy.	0.10 135.00/hr	13.50
	CAC Paralegal Scan Whiskey Junction loan documents and send via e-mail to Anne Klokow at Allen Matkins.	0.40 135.00/hr	54.00
	CAC Paralegal Review and reply to e-mail from Angela re status of Loyd's policy which they are trying to cancel due to the receiver's appointment.	0.10 135.00/hr	13.50
	CAC Paralegal Search Whiskey Junction file for endorsements to borrower's insurance policy as it relates to the carrier's definition of "vacancy".	0.40 135.00/hr	54.00
9/6/2012	CAC Paralegal Per Ellen Gordon, check Pacer to see if Judge De Alva has entered any orders. Update Ellen Gordon that nothing new has been entered on the docket.	0.10 135.00/hr	13.50
	CAC Paralegal Send e-mail to Mae indicating that ex-employee Aaron is still having issues getting Paychex to roll over his 401(k). Ask her to follow up again.	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/6/2012	CAC Paralegal Per Ellen Gordon, save investor contact lists and statements to server.	0.10 135.00/hr	13.50
9/10/2012	CAC Paralegal Compose lengthy e-mail to Angela at Willis with instructions on changes to make to various SB Capital insurance policies.	0.50 135.00/hr	67.50
	CAC Paralegal Review sample Travelers business policy endorsements in respect to vacancy, minimum 31% of premises conducting usual operations. Confer with Ellen Gordon re plans for Whiskey Junction, insurance, etc. Compose e-mail to Mimi at Allied asking for her to provide the endorsement in respect to vacancy which applies to Rico Espana's insurance.	0.60 135.00/hr	81.00
	CAC Paralegal Review e-mail from Ellen Gordon transmitting Whiskey Junction title policy. Save and print. Review same.	0.30 135.00/hr	40.50
	CAC Paralegal Review e-mail from Mimi at Allied stating Whiskey Junction's insurance is ok until the carrier inspects and finds the restaurant is not operating.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Angela at Willis re status of E&O policy for SB Capital.	0.10 135.00/hr	13.50
9/11/2012	CAC Paralegal Review and reply to e-mail from prior employee Aaron re his 401(k). Advise him that Mae followed up last week and to call PayChex one more time.	0.10 135.00/hr	13.50
9/12/2012	CAC Paralegal Overnight paychecks to SB Capital employees in Los Altos.	0.10 135.00/hr	13.50
	CAC Paralegal Discuss with Ellen Gordon ordering asset searches on two borrowers.	0.10 135.00/hr	13.50
	CAC Paralegal Discuss with Alison Juroe what asset search company to use for searches on borrowers.	0.10 135.00/hr	13.50
	CAC Paralegal Call Transwest Investigations and request current price list and for someone to call me to discuss what information they would need to conduct asset searches.	0.10 135.00/hr	13.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/12/2012	CAC Paralegal Review borrower and loan files for personal information regarding several borrowers needed to have an asset search done.	0.80 135.00/hr	108.00
	CAC Paralegal Retrieve and forward to Wesley Hatem borrower inquiry re payment made.	0.10 135.00/hr	13.50
	CAC Paralegal Send listing agreement to Cassidy Turley broker per Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Discuss with Ellen Gordon information found on Rico Espana in loan file but limited information found on the Cooks. Outline list of items that asset search company will need for their search due to their common name.	0.10 135.00/hr	13.50
9/13/2012	CAC Paralegal Send follow up e-mail to Transwest Investigations requesting they send me a pricing brochure.	0.10 135.00/hr	13.50
	CAC Paralegal Retrieve voicemail from Ed at Transwest investigations providing a cost estimate and information needed for an asset search/financial profile.	0.10 135.00/hr	13.50
	CAC Paralegal Review Transwest Investigations brochure.	0.10 135.00/hr	13.50
	CAC Paralegal Compose e-mail to Ellen Gordon following up on the additional information needed in respect to conducting asset searches for several delinquent/defaulted borrowers.	0.10 135.00/hr	13.50
9/14/2012	CAC Paralegal Download recently filed documents off Pacer for receiver's files and to post on receivership website.	0.10 135.00/hr	13.50
9/18/2012	CAC Paralegal Send e-mail to Angela at Willis asking for the status of a renewal quote for Natoma Street.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela at Willis stating the underwriters will not insure Bay Street since SB Capital has no ownership of it and is the lender but will insure Natoma for liability coverage. Review files re current property insurance coverage on Natoma. Reply to Angela stating we need to renew the property insurance on Natoma as well as the liability. Outline limits and provide declarations pages summarizing the coverage and ask Angela to obtain quotes with	0.30 135.00/hr	40.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	the same coverage.		
9/18/2012	CAC Paralegal Update Ellen Gordon re insurance renewal and confirm that Natoma will not be vacant.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela at Willis asking for me to confirm that Natoma will not be demolished as stated in the inspection report. Review inspection report and note that it is for Bay Road but also makes incorrect references to Natoma Street. Reply to Angela pointing out the discrepancies in the inspection regarding what location it pertains to. Confirm that Natoma is not being demolished as requested.	0.30 135.00/hr	40.50
	CAC Paralegal Review e-mail from Angela at Willis indicating that the underwriter understood my explanation regarding the demolition comments on the inspection and will quote Natoma as I requested.	0.10 135.00/hr	13.50
	CAC Paralegal Review notice of payment due in respect to Jason's life insurance. Pull fax to Mass Mutual and surrender forms faxed 8/24. Phone call with Jennifer at Mass Mutual, confirm receipt of forms, discuss estimated processing time and confirm that the policy will be cancelled so that the policy's value is not further decreased. Make notes re same to document file.	0.30 135.00/hr	40.50
9/19/2012	CAC Paralegal Prepare Fed Ex to Rico Espana per Ellen Gordon.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela at Willis relaying questions from Lloyd's re SB Capital LLC that they need responses to prior to deciding whether or not to continue coverage. Review SEC complaint and reply providing additional background on the case and include list of reasons that they should not cancel the policy.	0.60 135.00/hr	81.00
	CAC Paralegal Review collection invoice from Guard insurance. E-mail Mae asking if she has any information re same.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Mae indicating the Guard invoice is for SB Capital LLC's workers comp. Discuss same with Ellen Gordon and Alison Juroe and discuss consolidating payroll to the Corp.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Mae indicating the Guard can reinstate the workers comp policy. Print policy and confirm with Ellen Gordon that Mae should not renew as we are transferring payroll to the	0.20 135.00/hr	27.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
	corp.		
9/20/2012	CAC Paralegal Per Ellen Gordon, track Fed Ex package addressed to Rico and provide her with an update on the status.	0.10 135.00/hr	13.50
	CAC Paralegal Send follow up e-mail to Angela at Willis asking when she thinks she will have a quote for the Natoma Street insurance renewal.	0.10 135.00/hr	13.50
	CAC Paralegal Review additional insured endorsements from Travelers and the Hartford mailed to SB Capital. Scan and file hard copies.	0.20 135.00/hr	27.00
9/21/2012	CAC Paralegal Send e-mail to Angela re status of quote for Natoma Street renewal.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Angela at Willis re carrier's non-renewal and need to obtain alternate coverage. Confirm she got an extension of coverage.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela re need for no known loss letter for Natoma. Create letter, obtain Tom's signature and e-mail back to Angela as requested.	0.30 135.00/hr	40.50
	CAC Paralegal Arrange travel and lodging to Ellen Gordon, Tim McDonnell, and Dan Pryor to fly to Los Altos office for relocation.	0.50 135.00/hr	67.50
	CAC Paralegal Discuss vacancy of building and the affect of same on Whiskey Junction's insurance.	0.10 135.00/hr	13.50
9/25/2012	CAC Paralegal Phone call with Angela re underwriter determining he will not grant an extension and that she will need more forms completed to quickly shop for coverage.	0.10 135.00/hr	13.50
	CAC Paralegal Research local hotels for Megan to stay at while training TSC staff on servicing program. Phone call with Ellen Gordon re options. Finalize and book stay. E-mail Megan re same.	0.50 135.00/hr	67.50
	CAC Paralegal Print and commence completion of 8 page insurance application required for Natoma Street. Review information online, Google Earth and property profile for information about property. Discuss with Tim McDonnell. Ask Alison to contact Jason to see if he has	0.90 135.00/hr	121.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
	an appraisal.		
9/25/2012	CAC Paralegal Review insurer's non-renewal provisions in Natoma Street insurance policy. Compose e-mail to Angela stating that the policy requires they give 30 day notice for non-renewal and they gave 3 days notice. Ask Angela to go back to the underwriter re same and ask again for a 30 day extension.	0.30 135.00/hr	40.50
	CAC Paralegal Scan through appraisal of Natoma Street and incorporate information regarding the property into insurance application.	0.10 135.00/hr	13.50
	CAC Paralegal Discuss insurance issues for Natoma Street with Thomas Seaman and possible coverage through HOA. Compose e-mail to Ellen Gordon asking if we are back in good standing with the Natoma Street HOA and if she has a contact I could reach out to regarding what insurance coverage they have in place.	0.20 135.00/hr	27.00
	CAC Paralegal Finalize Natoma application and send to Angela at Willis. List the missing information I hope to have shortly.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Mae transmitting correspondence from Mass Mutual to Jason Parsons asking for payment on his life insurance. Review files for date surrender forms were sent. Reply to Mae indicating that Jason can ignore the invoices as he is not responsible. Indicate cancellation date and that the notice must have crossed in the mail.	0.20 135.00/hr	27.00
9/26/2012	CAC Paralegal Exchange e-mails with Ellen Gordon re hotel reservation confirmation.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Ellen Gordon re scanning and sending Golden State Business Capital file to Mark Feathers. Scan entire file, compose cover letter to Mark and send via Fed Ex.	0.70 135.00/hr	94.50
	CAC Paralegal Receive two surrender statements of proceeds with the corresponding checks for the surrender of two life insurance policies owned by SB Capital. Review files to confirm amounts received are correct. E-mail Ellen Gordon re same. Compose e-mail to Mae lettering her know we received the checks and to disregard further invoices from Mass Mutual. Provide checks to Wesley Hatem for deposit along with instructions.	0.40 135.00/hr	54.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/26/2012	CAC Paralegal Review lengthy e-mail from Ellen Gordon re information she discovered in respect to the Natoma HOA. Reply to her e-mail explaining the reason for the difficulty in obtaining liability and property insurance.	0.30 135.00/hr	40.50
9/27/2012	CAC Paralegal Phone call to phone number provided by Ellen for Natoma HOA. Determine contact number is old. Send e-mail to Mae asking for current contact information for the HOA.	0.20 135.00/hr	27.00
	CAC Paralegal Review e-mail from Mae with current contact information for the Natoma HOA.	0.10 135.00/hr	13.50
	CAC Paralegal Compose e-mail to Enda Keane asking for information regarding the Natoma HOA's insurance.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Angela at Willis re status of quote for SBC Portfolio Fund.	0.10 135.00/hr	13.50
	CAC Paralegal Print and review invoice for Natoma HOA dues and confirm amount. Prorate invoice into pre and post receiver amounts. Compose e-mail to Enda requesting a W9.	0.30 135.00/hr	40.50
	CAC Paralegal Search Whiskey Junction files for copy of liquor license. Phone call with Ellen Gordon re information located. Discuss possibility of license being hung at the wall at Whiskey Junction.	0.60 135.00/hr	81.00
	CAC Paralegal Convert to pdf CA Department of Alcoholic Beverage Control query for Whiskey Junction. Scan letter from Mark Feathers to Rico re status of transfer of liquor license. Search additional file and locate liquor license and business entity documents for Whiskey Junction. Compose e-mail to Ellen Gordon transmitting and explaining all information located.	0.70 135.00/hr	94.50
	CAC Paralegal Discuss with Ellen Gordon need to send payroll to Los Altos for morning delivery. Instruct Michael re same.	0.10 135.00/hr	13.50
	CAC Paralegal Download recently filed documents off Pacer for receiver's files and to post on receivership website.	0.30 135.00/hr	40.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/27/2012	CAC Paralegal Discuss with Thomas Seaman HOA fees due for Natoma. Obtain approval to pay post-receiver charges.	0.10 135.00/hr	13.50
	CAC Paralegal Phone call with Enda Keane re Natoma HOA, payment of post-receiver charges, discuss pre-receiver charges, request W9 and insurance information and need to update address for invoices so they come to the receiver's office.	0.20 135.00/hr	27.00
	CAC Paralegal Follow up phone call to Enda Keane re Natoma HOA with an e-mail confirming everything discussed including a breakdown of the pre and post receiver HOA fees due.	0.20 135.00/hr	27.00
9/28/2012	CAC Paralegal Review insurance proposal, quote, endorsements and Acord application and supplements for liability and property insurance for 1350 Natoma Street #4. Phone call with Angela at Willis re inability to get historical loss runs, request Angela contact carrier to request. Make edits to the application to correct information. Phone call with FCI Lender Services to obtain their mortgagee clause. Update application re same. Compose e-mail to Angela outlining numerous questions about the quote primarily in regards to warranties and conditions and outline all information which needs to be corrected before binding.	1.20 135.00/hr	162.00
	CAC Paralegal Review e-mail from Natoma HOA agent re coverage for shell of building. Compose e-mail to Angela at Willis confirming same.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela at Willis stating the carriers will extend the Natoma quote to 10/1 while they work on responding to my questions.	0.10 135.00/hr	13.50
	CAC Paralegal Review e-mail from Angela at Willis in response to some of my questions about the Natoma insurance quote.	0.10 135.00/hr	13.50
	CAC Paralegal Phone calls with Ellen Gordon and Derrick Hovinen re logistics of office move.	0.20 135.00/hr	27.00
SUBTOTAL:		[18.40	2,484.00]

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		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Project Management</u>			
9/5/2012	AJ Project Management Review email from Ellen with details on all investors for SBC. Run calculations to verify totals.	0.30 175.00/hr	52.50
9/10/2012	AJ Project Management Met with Ellen to discuss email exchanges and staffing issues. Discussed possibilities for transition of Megan's work, cost, and timing of same.	0.40 175.00/hr	70.00
9/12/2012	AJ Project Management Discuss asset search company to use for searches on borrowers with Christine Cheski .	0.10 175.00/hr	17.50
9/19/2012	AJ Project Management Call from Tom with request to send John contact info for employees and impaired loans	0.20 175.00/hr	35.00
9/20/2012	AJ Project Management Email to Mae requesting list or report on all employees. Response from Mae that she will see what she can pull from Payroll reports.	0.20 175.00/hr	35.00
	AJ Project Management Email to Jason requesting a contact list on the impaired loans identified in Tom's report. Received response from Jason requesting report.	0.20 175.00/hr	35.00
	AJ Project Management Request Michael locate and email me Tom's status report on SBC, forward to Jason.	0.10 175.00/hr	17.50
9/21/2012	AJ Project Management Review email from Jason with question needed on what detail to provide and on which loans. Provided a response	0.30 175.00/hr	52.50
9/24/2012	AJ Project Management Email John a list of employees for SBC as requested.	0.10 175.00/hr	17.50
	AJ Project Management Review email from Mae with list of employees. Look through boxes that were shipped down to attempt to locate the employee files.	0.70 175.00/hr	122.50
9/25/2012	AJ Project Management Discuss Natoma property insurance cancellation with Christine Cheski. Email Jason and request appraisal. Received email from Jason with appraisal, review, save and forward to Christine Cheski. Call re same.	0.30 175.00/hr	52.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/25/2012	AJ Project Management Review report sent by Jason on the impaired loans. Review Tom's status report and other worksheets on loans. Confer with Tom re loans that I think should be included due to the scope of the request. Email to Jason additional loans that should be included... including predecessor loans on the REO properties, etc. Review final version of report and forward to John	2.00 175.00/hr	350.00
9/26/2012	AJ Project Management Confer with Tom re courts ruling on defendants legal fees. Discuss segregating funds and posting order to Website. Receive and read complete Order denying Legal Expenses and saved to Pub Docs	0.30 175.00/hr	52.50
	AJ Project Management Emails with David Zaro, Ellen and Tom re Cal Business Bank records.	0.20 175.00/hr	35.00
	AJ Project Management Confer with Tom re Cal Business Bank records. Advise re records and Board Minutes, etc in Feathers office. Received direction to search electronic data for emails and docs.	0.20 175.00/hr	35.00
9/27/2012	AJ Project Management Call with Ellen to discuss mail forwarding, and to discuss location of the Cal Business Bank records. Follow up emails from Ellen that they located the items and will ship to our office.	0.20 175.00/hr	35.00
9/5/2012	EKG Project Management Follow up with Anne Klokow and Jason Parsons regarding Whiskey Junction, credit file and title insurance. Briefing with Christine Cheski re same.	0.90 300.00/hr	270.00
	EKG Project Management Review information prepared by Megan Mecca for counsel and forward to Ted Fates.	0.50 300.00/hr	150.00
	EKG Project Management Email exchange with Mae regarding work this week.	0.30 300.00/hr	90.00
	EKG Project Management Review and respond to inquiries from investors.	0.70 300.00/hr	210.00
	EKG Project Management Research and correspond with borrower regarding return of deposit and amounts deducted for appraisal.	0.30 300.00/hr	90.00
	EKG Project Management Review previous Whiskey Junction appraisal done back in 2009. Discuss with Jason Parsons. He has name of another firm to do an	0.80 300.00/hr	240.00

EXHIBIT A

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		<u>Hrs/Rate</u>	<u>Amount</u>
	updated appraisal. Discussed contact info.		
9/5/2012	EKG Project Management Briefing with Jeff Swinney regarding listing agreement for Sweet Fingers.	0.20 300.00/hr	60.00
	EKG Project Management Follow up on information request from Anne Klokow on Whiskey Junction and Sweet Fingers. Called to give her additional background on both properties. Discussed options and setting up call with Thomas Seaman.	1.10 300.00/hr	330.00
9/6/2012	EKG Project Management Worked with Tim McDonnell and Derrick Hovinen to get phones turned back on. Research payment history and file of pre-receiver payables. Found post-receiver invoice.	0.70 300.00/hr	210.00
	EKG Project Management Follow up with Jason Parsons on all non-performing loans, next steps, timing.	0.50 300.00/hr	150.00
	EKG Project Management Draft e-mail regarding office move, issues to address and set up conference call with SBCapital team, Tim McDonnell and Dan Pryor.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Tim McDonnell regarding his role in office move, current issues and points to evaluate to make recommendations to Thomas Seaman.	0.60 300.00/hr	180.00
	EKG Project Management Call with Dan Pryor regarding office move IT considerations and asked him to participate in conference call.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with Tim McDonnell on office move, file cabinet space, what to do on 2nd floor with other files that can go into storage.	0.30 300.00/hr	90.00
9/7/2012	EKG Project Management Briefing with Tim McDonnell regarding 15 day notice expiration. Draft e-mail to Roxanne Mosley and Clive regarding past due rents and non-responsiveness to our requests for information.	0.90 300.00/hr	270.00
	EKG Project Management Draft e-mail to Jamie Fougner regarding his intentions with respect to staying in the condo at increased rent.	0.30 300.00/hr	90.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/7/2012	EKG Project Management Review and respond to investor inquiries.	0.60 300.00/hr	180.00
	EKG Project Management Conference call with SBC staff, Tim McDonnell and Dan Pryor regarding upcoming move and office closure.	0.90 300.00/hr	270.00
	EKG Project Management Reviewed this week's payables sent down by Mae.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Derrick Hovinen regarding e-mail from Megan Mecca.	0.10 300.00/hr	30.00
	EKG Project Management Draft response to e-mail from Megan Mecca.	0.30 300.00/hr	90.00
	EKG Project Management Call with Jeff Swinney regarding Sweet Fingers listing.	0.30 300.00/hr	90.00
	EKG Project Management Follow up on issues discussed during call.	1.10 300.00/hr	330.00
9/8/2012	EKG Project Management Email exchange with Megan Mecca regarding relocation decision and transition of her work.	0.30 300.00/hr	90.00
9/10/2012	EKG Project Management Briefing with Alison Juroe regarding email exchange with Megan Mecca and her decision. Discussed transition of her work to Wesley Hatem with Alison Juroe overseeing it. Discussed cost and timing.	0.40 300.00/hr	120.00
	EKG Project Management Email exchange with Derrick Hovinen regarding e-mail exchange with Megan Mecca and the Colson wire. Discussed next steps and timing.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with Megan Mecca regarding transitioning loan servicing and investor relations. Email follow up re same.	0.30 300.00/hr	90.00
	EKG Project Management Follow up with Jason Parsons on getting a copy of the lenders title insurance policy.	0.30 300.00/hr	90.00
	EKG Project Management Email exchange with Jason Parsons regarding his conversation with Peninsula Air and his notification of participating bank.	0.40 300.00/hr	120.00

EXHIBIT A

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/10/2012	EKG Project Management Review and respond to communications from investors.	0.50 300.00/hr	150.00
	EKG Project Management Set up conference call for tomorrow regarding move from Los Altos to Irvine.	0.10 300.00/hr	30.00
	EKG Project Management Email exchange and phone call with property manager for 419 S. San Antonio regarding removal of furniture, condition for turnover. Also discussed move out and their ability to file a claim later.	0.50 300.00/hr	150.00
	EKG Project Management Email exchange with Ted Fates on timing for forensic accounting and information submitted to date.	0.20 300.00/hr	60.00
9/11/2012	EKG Project Management Phone call with Thomas Seaman and Anne Klokow regarding Whiskey Junction, 4 Brothers and Bay Road.	0.80 300.00/hr	240.00
	EKG Project Management Follow up briefing with Thomas Seaman re Whiskey Junction and Sweet Fingers.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Grace regarding production of documents re SBA subpoena, timing, various searchable methods of compiling electronic files.	0.80 300.00/hr	240.00
	EKG Project Management Follow up with Jason Parsons re Peninsula Air.	0.30 300.00/hr	90.00
	EKG Project Management Call with Jeff Swinney regarding listing agreement for Sweet Fingers.	0.40 300.00/hr	120.00
	EKG Project Management Using Susan Vavak sample, prepared Listing Agreement, Fee Schedule and Addendum.	0.80 300.00/hr	240.00
	EKG Project Management Draft cover e-mail and forward documents to Jeff Swinney.	0.20 300.00/hr	60.00
	EKG Project Management Briefing with Tim McDonnell regarding office move, timing, and next steps.	0.50 300.00/hr	150.00
	EKG Project Management Briefing with Mae regarding payables.	0.20 300.00/hr	60.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/11/2012	EKG	Project Management Follow up with Jason Parsons on issues addressed during call with Anne Klokow.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Megan Mecca regarding having Feathers pick up personal belongings.	0.30 300.00/hr	90.00
	EKG	Project Management Draft e-mail to Roxanne Mosley regarding information request.	0.30 300.00/hr	90.00
9/12/2012	EKG	Project Management Draft email to Mark Fickes regarding Sweet Fingers.	0.40 300.00/hr	120.00
	EKG	Project Management Review and respond to communications from investors.	0.80 300.00/hr	240.00
	EKG	Project Management Obtain Thomas Seaman signature on listing agreement for San Leandro property and forward to broker.	0.20 300.00/hr	60.00
	EKG	Project Management Obtained documents requested from Anne Klokow for Four Brothers (Brannan Cottage Inn). Reviewed and forwarded to counsel.	0.50 300.00/hr	150.00
	EKG	Project Management Briefing with Jason Parsons regarding Oak Grove property. Discussed which property borrower wants released in exchange for \$100k principal reduction. Obtained documents requested by Anne Klokow, reviewed and forwarded to counsel.	0.60 300.00/hr	180.00
	EKG	Project Management Phone call with Jason Parsons regarding loan servicing after we close the office in Los Altos. Suggested using outside firm.	0.40 300.00/hr	120.00
	EKG	Project Management Phone call and e-mail exchange with Jeff Swinney regarding San Leandro property, marketing and eviction status.	0.40 300.00/hr	120.00
	EKG	Project Management Draft e-mail to Roxanne and Clive. Forwarded invoice for plumbing repair. Requested payment of past due rent.	0.40 300.00/hr	120.00
	EKG	Project Management Email exchange with Mae regarding San Leandro property.	0.20 300.00/hr	60.00
9/13/2012	EKG	Project Management Return correspondence to investors.	0.70 300.00/hr	210.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/13/2012	EKG	Project Management Briefing with Derrick Hovinen regarding payroll.	0.20 300.00/hr	60.00
	EKG	Project Management Phone call with Jeff Swinney re San Leandro property.	0.60 300.00/hr	180.00
	EKG	Project Management Made phone calls and followed up on issues involving the move.	1.40 300.00/hr	420.00
9/14/2012	EKG	Project Management Email exchange with Mae regarding payables and travel schedule.	0.30 300.00/hr	90.00
	EKG	Project Management Briefing with Megan Mecca regarding loan servicing training.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up on Brannan Cottage Inn.	0.70 300.00/hr	210.00
	EKG	Project Management Review documents and follow up on Whiskey Junction. Briefing with Broker re security.	0.70 300.00/hr	210.00
	EKG	Project Management Review payables. Made calls to research some.	0.50 300.00/hr	150.00
	EKG	Project Management Phone call from Rico Espana regarding Whiskey Junction.	0.30 300.00/hr	90.00
	EKG	Project Management Phone call with Dick Lopez regarding Brannan Cottage Inn.	0.40 300.00/hr	120.00
	EKG	Project Management Email exchange with Mae regarding payables and travel schedule.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up with Jason Parsons on non-performing loan issues.	0.50 300.00/hr	150.00
9/17/2012	EKG	Project Management Email exchange with broker and Rico regarding power.	0.30 300.00/hr	90.00
	EKG	Project Management Follow up with landlord regarding upcoming move at end of month, furniture, equipment.	0.40 300.00/hr	120.00
	EKG	Project Management Briefing with Thomas Seaman regarding move status.	0.10 300.00/hr	30.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/17/2012	EKG Project Management Briefing with Tim McDonnell regarding next week's move, quotes for movers and truck. Discussed options and staffing.	0.30 300.00/hr	90.00
	EKG Project Management Briefing with Dan Pryor regarding IT needs next week and which equipment should stay or go.	0.40 300.00/hr	120.00
	EKG Project Management Responded to investor calls and email messages.	0.50 300.00/hr	150.00
9/18/2012	EKG Project Management Briefing with Derrick Hovinen regarding payment of PG&E. Called PG&E and made arrangements for power to be restored and new account with bill to be sent here.	0.50 300.00/hr	150.00
	EKG Project Management Reviewed appraisal for Bay Road property.	0.90 300.00/hr	270.00
	EKG Project Management Spoke with another interested bidder in SBA license. Sent info to Michael to update spreadsheet.	0.30 300.00/hr	90.00
	EKG Project Management Email exchange with Mark Feathers and his attorney regarding picking up personal property and timing of move.	0.30 300.00/hr	90.00
	EKG Project Management Draft e-mail to David Zaro regarding office move and timing.	0.20 300.00/hr	60.00
	EKG Project Management Review and respond to investor inquiries.	0.70 300.00/hr	210.00
	EKG Project Management Reviewed information from Megan Mecca regarding delinquent loans and investor balances.	0.30 300.00/hr	90.00
	EKG Project Management Phone call with Jason Parsons regarding 2 delinquent loans coming up on 60 days, his site visit to Peninsula Air. Also discussed 3rd party servicing company.	0.30 300.00/hr	90.00
	EKG Project Management Phone call and e-mail exchange with Anne Klokow regarding Whiskey Junction.	0.40 300.00/hr	120.00
	EKG Project Management Briefing with Thomas Seaman regarding status of Brannan Cottage Inn forbearance agreement.	0.20 300.00/hr	60.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/19/2012	EKG Project Management Email exchange with Jason Parsons regarding Whiskey Junction appraisal.	0.20 300.00/hr	60.00
	EKG Project Management Phone call and email exchange with Anne Klokow regarding First American and NODs.	0.30 300.00/hr	90.00
	EKG Project Management Follow up on information request from counsel regarding California Business Bank records, minutes, e-mail messages, etc.	0.70 300.00/hr	210.00
	EKG Project Management Review payables, scanned some and sent questions to Jason and Mae. Forwarded to Derrick for payment.	0.80 300.00/hr	240.00
	EKG Project Management Email exchange with Mae regarding canceling some services we are no longer using.	0.30 300.00/hr	90.00
	EKG Project Management Draft email to Thomas Seaman regarding 3rd party servicing company.	0.30 300.00/hr	90.00
	EKG Project Management .Email exchange with staff regarding move, next steps and timing.	0.30 300.00/hr	90.00
9/20/2012	EKG Project Management Briefing with Tim McDonnell regarding office move, resources required at both ends, quote from Grace, staffing, next steps and timing.	0.60 300.00/hr	180.00
	EKG Project Management Reviewed and approved appraisal invoice for Whiskey Junction.	0.30 300.00/hr	90.00
	EKG Project Management Briefing and email exchange with Anne Klokow and Jason Parsons regarding Peninsula Air and Harris Lumber. Discussed NODs and our requirements.	0.40 300.00/hr	120.00
	EKG Project Management Coordinated activities for next week for the office move. Finalized vendors, timing, etc.	2.60 300.00/hr	780.00
	EKG Project Management Briefing with Tim McDonnell regarding final arrangements for the move next week.	0.40 300.00/hr	120.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/20/2012	EKG Project Management Briefing with Tim McDonnell regarding small claims case.	0.20 300.00/hr	60.00
9/26/2012	EKG Project Management Travel time at 50% of time from OC to Los Altos.	2.00 300.00/hr	NO CHARGE
9/27/2012	EKG Project Management Worked with SB Capital staff and movers to finish packing and move office. Coordinated with movers and Tim McDonnell. Reviewed and responded to email messages from investors and vendors. Searched office for additional documents for California Business Bank. Searched office for docs requested by Mark Feathers. Phone call and email exchange with eviction attorney. Worked on non-performing loans.	9.50 300.00/hr	2,850.00
9/28/2012	EKG Project Management Worked with SB Capital staff and movers to finish packing and move office. Coordinated with movers and Tim McDonnell and Dan Pryor regarding location of equipment, what we need going forward, what can be sold. Discussed how moving van should be loaded. Coordinated with Mike Walters to have items going to auction delivered to him. Call with eviction counsel. Met with some of the investors regarding case status.	7.00 300.00/hr	2,100.00
	EKG Project Management Travel time at 50% of time from Los Altos to OC.	1.80 300.00/hr	NO CHARGE
9/30/2012	EKG Project Management Phone call with Dan Pryor regarding set up in suite 550 and 220 following move.	0.30 300.00/hr	90.00
	EKG Project Management Worked on getting temp help for Megan Mecca to help unpack and organize office.	0.50 300.00/hr	150.00
	EKG Project Management Followed up on information requests from counsel.	0.50 300.00/hr	150.00
9/11/2012	SV Project Management Discuss broker agreement with Ellen.	0.10 320.00/hr	32.00
9/4/2012	TM Project Management Received back the unopened Notice of rent increase that was sent via certified mail. Scanned and added to pdf of case files.	0.10 175.00/hr	17.50
	TM Project Management Received back the unopened Notice To Pay Or Quit that was sent via certified mail. Scanned and added to pdf of case files.	0.10 175.00/hr	17.50

EXHIBIT A

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/5/2012	TM Project Management Direction from Ellen making revised Notice for Sweet Fingers. Took to post office for immediate mailing.	1.40 175.00/hr	245.00
9/6/2012	TM Project Management Discussion with Ellen re space needed for move and items to be moved. Direction on phone bill, call to phone company re same, paid bill by electronic check, changed address for billing, reported back to Ellen and Derrick re same.	0.50 175.00/hr	87.50
9/7/2012	TM Project Management Conference call with Ellen, Dan and 3 employees of SBCC re move logistics. Discussed computers, files, furniture needs.	1.00 175.00/hr	175.00
	TM Project Management Direction from Ellen re reaching agreement in small claims case. Gathered documents, entered contact info and started process of getting small claims advisor re same. Call to Small Claims Advisor.	0.50 175.00/hr	87.50
9/11/2012	TM Project Management Question from Ellen re 15-day notice re Sweet Fingers, email from Ellen re listing agreement.	0.10 175.00/hr	17.50
	TM Project Management Phone call with employees, Ellen and Dan re move.	0.40 175.00/hr	70.00
	TM Project Management Received delivery notice from 15-day notice, scanned and added to file.	0.10 175.00/hr	17.50
9/13/2012	TM Project Management Call to Small Claims re case, trying to gather correct form for dismissal.	0.40 175.00/hr	70.00
	TM Project Management Direction from Alison re Form 56s and begin working on those.	0.50 175.00/hr	87.50
9/14/2012	TM Project Management Entered contact info from emails re employees and borrowers, realtors.	0.20 175.00/hr	35.00
9/20/2012	TM Project Management Email from Ellen re instructions re small claims case.	0.10 175.00/hr	17.50
	TM Project Management Finding moving people to move items.	0.20 175.00/hr	35.00

EXHIBIT A

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/24/2012	TM	Project Management Calls with Ellen re moving. Searching for moving options. Call with Grace re same.	1.20 175.00/hr	210.00
9/25/2012	TM	Project Management Direction to Michael re finding backup for mover. Review of size of truck needed.	0.20 175.00/hr	35.00
	TM	Project Management Meeting with Grace and Manny re moving options. Discussion with Michael re other options.	2.00 175.00/hr	350.00
	TM	Project Management Question from Christine re insurance needs at Natoma, reviewed what info we have of the property.	0.20 175.00/hr	35.00
	TM	Project Management Call plaintiff Azar and discuss settlement, needed documents to conclude small claims lawsuit.	0.20 175.00/hr	35.00
9/26/2012	TM	Project Management Travel to Los Altos at half pay.	1.50 175.00/hr	NO CHARGE
	TM	Project Management Working on boxing items, preparing for move.	4.00 175.00/hr	700.00
9/27/2012	TM	Project Management Boxing, purchasing boxes and other moving items. Calls with movers re project.	6.50 175.00/hr	1,137.50
9/28/2012	TM	Project Management Travel back to Irvine from Los Altos, at half pay.	1.50 175.00/hr	NO CHARGE
	TM	Project Management Making arrangements for next days unloading.	0.50 175.00/hr	87.50
	TM	Project Management Boxing, moving items onto truck, calls to movers and truck companies, unloading storage area.	7.00 175.00/hr	1,225.00
9/29/2012	TM	Project Management Calls and texts to movers re unload. Arranging for additional people, unloading items at main office, 2nd floor office, storage and auctioneer.	4.80 175.00/hr	840.00
9/30/2012	TM	Project Management Calls to and from Pryor re computer hookup, arranged access and met Pryor and assisted with hook up of computers.	2.20 175.00/hr	385.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
SUBTOTAL:		[110.30	26,027.00]
<u>Receiver</u>			
9/6/2012	TAS Receiver Telephone call with Ellen Gordon re Brannan short sale terms, agreement re same	0.40 375.00/hr	150.00
9/7/2012	TAS Receiver Approve Colson payment, review calculations	0.30 375.00/hr	112.50
9/11/2012	TAS Receiver Telephone call with Anne Klokow and Ellen Gordon re Whiskey Junction foreclosure, Brannon short sale, Bohasset renewal, other	0.70 375.00/hr	262.50
9/13/2012	TAS Receiver Telephone call with Ellen re staffing, work flow, move, other	0.30 375.00/hr	112.50
9/16/2012	TAS Receiver Respond to inquiry from counsel for distressed investor	0.40 375.00/hr	150.00
9/17/2012	TAS Receiver Confer with Ellen re move	0.10 375.00/hr	37.50
	TAS Receiver Briefing with Ellen Gordon regarding move status.	0.10 375.00/hr	37.50
9/18/2012	TAS Receiver Confer with Ellen re Brannan Cottage forbearance	0.20 375.00/hr	75.00
9/19/2012	TAS Receiver Review and sign checks for bills, review cash position.	0.10 375.00/hr	37.50
	TAS Receiver Telephone call with John Bulgozdy re status of case, need for list of investors and employees	0.30 375.00/hr	112.50
9/25/2012	TAS Receiver Telephone call with David Zaro re CMC, legal action against bank, other	0.30 375.00/hr	112.50
	TAS Receiver Direct Derrick re bills	0.10 375.00/hr	37.50
9/26/2012	TAS Receiver Review order re attorney's fees, note language re reserving funds, instruct accountant to open new segregated account, Telephone call with counsel re same	0.30 375.00/hr	112.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/27/2012	TAS Receiver Telephone call with Ellen and Jason re problem loans, two new defaults	0.60 375.00/hr	225.00
	TAS Receiver Give direction re Natoma (REO) HOA	0.10 375.00/hr	37.50
SUBTOTAL:		[4.30	1,612.50]
<u>Receivership Administration</u>			
9/7/2012	DVH Receivership Administration Review and discuss move from Northern California to Irvine, discuss timing, logistics, employees and requirements for relocation to Irvine suite.	0.70 140.00/hr	98.00
9/20/2012	DVH Receivership Administration Discuss and coordinate payment of moving expenses with Ellen Gordon, receive prelim info re moving expenses to be submitted to reimbursement.	0.40 140.00/hr	56.00
9/28/2012	DVH Receivership Administration Review and discuss operational needs and office space requirements for relocation of operations to Irvine, timeline for move and set up of information systems.	0.40 140.00/hr	56.00
	DVH Receivership Administration Request and complete passthrough request for movers from San Jose, coordinate and verify access, time, service elevator access. Follow telephone call with property management re regulations and volume of items being moved in.	0.60 140.00/hr	84.00
9/18/2012	MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.40 50.00/hr	20.00
9/25/2012	MC Receivership Administration Measure dimensions for 200 banker boxes and research alternative delivery options for office move per Tim McDonnell.	0.80 50.00/hr	40.00
	MC Receivership Administration Update matrix with interested bidders per Ellen Gordon.	0.40 50.00/hr	20.00
SUBTOTAL:		[3.70	374.00]
For professional services rendered		206.90	\$40,729.50

EXHIBIT A

Thomas Seaman, Receiver for SBC

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Amount

Balance due

\$40,729.50

EXHIBIT A

EXHIBIT B

Thomas Seaman Company

FeeApp1.xls

Summary By Timekeeper

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Thomas Seaman, Receiver for Small Business Capital Corp.
First Interim Fee Application
Summary of Fees
Summary By Timekeeper
June 1, 2012, through September 30, 2012

Thomas Seaman, Receiver	Hours	Rate	Cost
Jun-12	42.2	\$375.00	\$15,825.00
Jul-12	50.7	\$375.00	\$19,012.50
Aug-12	34.0	\$375.00	\$12,750.00
Sep-12	6.1	\$375.00	\$2,287.50
Total	133.0	\$375.00	\$49,875.00

Susan Vavak, Director Receiverships	Hours	Rate	Cost
Jun-12	1.0	\$320.00	\$320.00
Jul-12	6.1	\$320.00	\$1,952.00
Aug-12	0.8	\$320.00	\$256.00
Sep-12	0.1	\$320.00	\$32.00
Total	8.0	\$320.00	\$2,560.00

Ellen Gordon, Director, Bankruptcy and Insolvency	Hours	Rate	Cost
Jun-12	32.5	\$300.00	\$9,750.00
Jul-12	125.4	\$300.00	\$37,620.00
Aug-12	95.0	\$300.00	\$28,500.00
Sep-12	63.2	\$300.00	\$18,960.00
Total	316.1	\$300.00	\$94,830.00

Alison Juroe, Project Manager	Hours	Rate	Cost
Jun-12	53.5	\$175.00	\$9,362.50
Jul-12	89.1	\$175.00	\$15,592.50
Aug-12	72.9	\$175.00	\$12,757.50
Sep-12	25.4	\$175.00	\$4,445.00
Total	240.9	\$175.00	\$42,157.50

Timothy McDonnell, Project Manager	Hours	Rate	Cost
Jun-12	23.7	\$175.00	\$4,147.50
Jul-12	30.8	\$175.00	\$5,390.00
Aug-12	19.5	\$175.00	\$3,412.50
Sep-12	36.4	\$175.00	\$6,370.00
Total	110.4	\$175.00	\$19,320.00

EXHIBIT B

Thomas Seaman Company

FeeApp1.xls

Summary By Timekeeper

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Derrick Hovinen, Accountant	Hours	Rate	Cost
Jun-12	8.1	\$140.00	\$1,134.00
Jul-12	38.1	\$140.00	\$5,334.00
Aug-12	32.0	\$140.00	\$4,480.00
Sep-12	26.9	\$140.00	\$3,766.00
Total	105.1	\$140.00	\$14,714.00

Christine Cheski, Paralegal	Hours	Rate	Cost
Jun-12	12.3	\$135.00	\$1,660.50
Jul-12	35.1	\$135.00	\$4,738.50
Aug-12	17.7	\$135.00	\$2,389.50
Sep-12	18.6	\$135.00	\$2,511.00
Total	83.7	\$135.00	\$11,299.50

Wes Hatem, Accountant	Hours	Rate	Cost
Jun-12	2.7	\$110.00	\$297.00
Jul-12	19.7	\$110.00	\$2,167.00
Aug-12	14.4	\$110.00	\$1,584.00
Sep-12	19.8	\$110.00	\$2,178.00
Total	56.6	\$110.00	\$6,226.00

Various Administrative Assistants	Hours	Rate	Cost
Jun-12	-	\$0.00	\$0.00
Jul-12	10.4	\$50.00	\$520.00
Aug-12	4.9	\$50.00	\$245.00
Sep-12	3.6	\$50.00	\$180.00
Total	18.9	\$50.00	\$945.00

Total	Hours	Rate	Cost
Jun-12	176.0	\$241.00	\$42,496.50
Jul-12	405.4	\$228.00	\$92,326.50
Aug-12	291.2	\$228.00	\$66,374.50
Sep-12	200.1	\$204.00	\$40,729.50
Total	1,072.7	\$226.00	\$241,927.00

EXHIBIT B

EXHIBIT C

Thomas Seaman Company

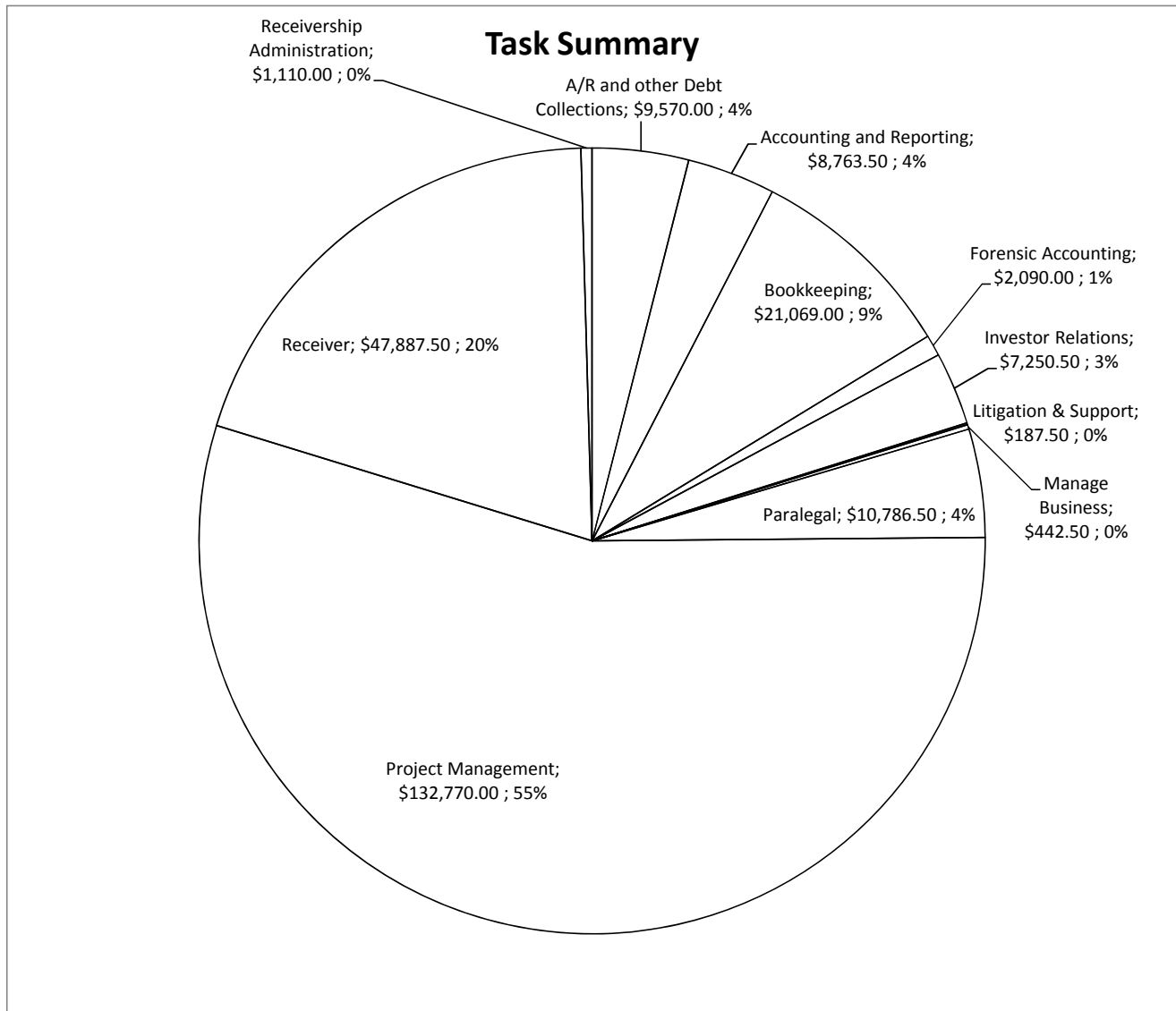
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Summary By Task
Page 1 of 5

Thomas Seaman, Receiver for Small Business Capital Corp.
First Interim Fee Application
Summary By Task
June 1, 2012, through September 30, 2012

Task	Hours	Rate	Amount
A/R and other Debt Collections	54.0	\$177	\$9,570.00
Accounting and Reporting	50.4	\$174	\$8,763.50
Bookkeeping	170.1	\$124	\$21,069.00
Forensic Accounting	7.6	\$275	\$2,090.00
Investor Relations	42.3	\$171	\$7,250.50
Litigation & Support	0.5	\$375	\$187.50
Manage Business	1.7	\$260	\$442.50
Paralegal	79.9	\$135	\$10,786.50
Project Management	527.1	\$252	\$132,770.00
Receiver	127.7	\$375	\$47,887.50
Receivership Administration	11.4	\$97	\$1,110.00
Totals	1,072.7	\$226	\$241,927.00

EXHIBIT C



Thomas Seaman Company

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Summary By Task
Page 3 of 5

Thomas Seaman, Receiver for Small Business Capital Corp.
First Interim Fee Application
Summary By Task
June 1, 2012, through September 30, 2012

A/R and other Debt Collections	Hours	Rate	A/R and other Debt Collections
Jun-12	-	\$0	\$0.00
Jul-12	17.8	\$175	\$3,115.00
Aug-12	24.6	\$175	\$4,305.00
Sep-12	11.6	\$185	\$2,150.00
Total A/R and other debt Collections	54.0	\$177	\$9,570.00

Accounting and Reporting	Hours	Rate	Accounting and Reporting
Jun-12	-	\$0	\$0.00
Jul-12	7.5	\$175	\$1,312.50
Aug-12	38.1	\$174	\$6,611.00
Sep-12	4.8	\$175	\$840.00
Total Accounting and Reporting	50.4	\$174	\$8,763.50

Bookkeeping	Hours	Rate	Bookkeeping
Jun-12	6.9	\$128	\$885.00
Jul-12	66.9	\$119	\$7,956.00
Aug-12	48.1	\$129	\$6,198.00
Sep-12	48.2	\$125	\$6,030.00
Total Bookkeeping	170.1	\$124	\$21,069.00

Forensic Accounting	Hours	Rate	Forensic Accounting
Jun-12	-	\$0	\$0.00
Jul-12	-	\$0	\$0.00
Aug-12	4.8	\$304	\$1,460.00
Sep-12	2.8	\$225	\$630.00
Total Forensic Accounting	7.6	\$275	\$2,090.00

Investor Relations	Hours	Rate	Investor Relations
Jun-12	5.4	\$175	\$945.00
Jul-12	23.6	\$170	\$4,022.00
Aug-12	11.1	\$172	\$1,906.50
Sep-12	2.2	\$171	\$377.00
Total Investor Relations	42.3	\$171	\$7,250.50

EXHIBIT C

Thomas Seaman Company

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Summary By Task
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Litigation & Support	Hours	Rate	Litigation & Support
Jun-12	-	\$0	\$0.00
Jul-12	-	\$0	\$0.00
Aug-12	-	\$0	\$0.00
Sep-12	0.5	\$375	\$187.50
Total Litigation & Support	0.5	\$375	\$187.50

Manage Business	Hours	Rate	Manage Business
Jun-12	1.0	\$320	\$320.00
Jul-12	-	\$0	\$0.00
Aug-12	0.6	\$175	\$105.00
Sep-12	0.1	\$175	\$17.50
Total Manage Business	1.7	\$260	\$442.50

Paralegal	Hours	Rate	Paralegal
Jun-12	12.3	\$135	\$1,660.50
Jul-12	32.4	\$135	\$4,374.00
Aug-12	16.8	\$135	\$2,268.00
Sep-12	18.4	\$135	\$2,484.00
Total Paralegal	79.9	\$135	\$10,786.50

Project Management	Hours	Rate	Project Management
Jun-12	104.3	\$214	\$22,315.00
Jul-12	205.2	\$256	\$52,469.50
Aug-12	114.1	\$280	\$31,958.50
Sep-12	103.5	\$251	\$26,027.00
Total Project Management	527.1	\$252	\$132,770.00

Receiver	Hours	Rate	Receiver
Jun-12	42.2	\$375	\$15,825.00
Jul-12	50.7	\$375	\$19,012.50
Aug-12	30.5	\$375	\$11,437.50
Sep-12	4.3	\$375	\$1,612.50
Total Receiver	127.7	\$375	\$47,887.50

EXHIBIT C

Thomas Seaman Company

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Summary By Task
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Receivership Administration	Hours	Rate	Receivership Administration
Jun-12	3.9	\$140	\$546.00
Jul-12	1.3	\$50	\$65.00
Aug-12	2.5	\$50	\$125.00
Sep-12	3.7	\$101	\$374.00
Total Receivership Administration	11.4	\$97	\$1,110.00

Total All Activities	Hours	Rate	Total Cost All Activities
Jun-12	176.0	\$241	\$42,496.50
Jul-12	405.4	\$228	\$92,326.50
Aug-12	291.2	\$228	\$66,374.50
Sep-12	200.1	\$204	\$40,729.50
Total All Activities	1,072.7	\$226	\$241,927.00

EXHIBIT C