

# LECG

**Receivership of Diversified Lending Group, Inc.  
Timekeeper Summary  
August 1, 2009 through February 28, 2010**

Name	Position, years of experience, relevant prior experience, year of obtaining relevant license	2009	2010	Hours	Amount
<b>SERVICES - STANDARD RATES</b>					
<b><u>Insolvency and Forensic Accounting Department</u></b>					
Ray Strong	Director; 17 years of experience; Master of Professional Accountancy 1995; CPA since 1997		\$480.00	0.7	\$336.00
Ray Strong	Director; 17 years of experience; Master of Professional Accountancy 1995; CPA since 1997	\$470.00		40.7	19,129.00
David Callaghan	Principal; 15 years of experience; Master of Business Administration 2004; CPA since 1996		450.00	210.3	94,635.00
David Callaghan	Principal; 15 years of experience; Master of Business Administration 2004; CPA since 1996	450.00		193.1	86,895.00
Rachel Laybourn	Consultant; 5 years of experience; Bachelor of Arts		275.00	343.6	94,490.00
Rachel Laybourn	Consultant; 5 years of experience; Bachelor of Arts	275.00		394.6	108,515.00
Christopher Riper	Consultant; 3 years of experience; Master of Business Administration 2006; Certified Fraud Examiner	270.00		8.7	2,349.00
William Crosby	Associate; 5 years of experience; Bachelor of Business Administration; Forensic and Insolvency Accounting Services	215.00		196.9	42,333.50
Keith Bolton	• Software Developer / Programmer	150.00		155.0	23,250.00
Connie Allred	Paraprofessional; 22 years of experience; Legal Assistant Certificate 1987	155.00		6.5	1,007.50
Susan Greenan	Assistant Trustee Administrator; 16 years of experience	135.00		0.3	40.50
Evelyn Perry	Paraprofessional; 22 years of experience; Associate degree in Business Education 1971	120.00		31.5	3,780.00
Amanda Belloff	Paraprofessional; 4 years of experience; Bachelor of Science Degree		95.00	4.4	418.00
Amanda Belloff	Paraprofessional; 4 years of experience; Bachelor of Science Degree	95.00		1.3	123.50
				1,587.6	\$477,302.00
<b><u>Tax Department</u></b>					
Vernon Calder	Director; 22 years of experience; Master of Accountancy/Taxation 1983; CPA since 1985		\$520.00	32.6	\$16,952.00
Vernon Calder	Director; 22 years of experience; Master of Accountancy/Taxation 1983; CPA since 1985	\$500.00		30.1	15,050.00
Leif Larsen	Managing Consultant; Bachelor of Science in Accounting 1996; Enrolled Agent since 2001; CPA since 2006		320.00	60.3	19,296.00
Leif Larsen	Managing Consultant; Bachelor of Science in Accounting 1996; Enrolled Agent since 2001; CPA since 2006	305.00		30.4	9,272.00
Garrit Dahl	Associate; 4 years of experience; Master of Accounting 2005		225.00	30.4	6,840.00
Garrit Dahl	Associate; 4 years of experience; Master of Accounting 2005	215.00		39.4	8,471.00
Daniel Noble	Independent Consultant; 19 years of experience; Master of Professional Accountancy 1999		150.00	1.3	195.00
				224.5	\$76,076.00

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<b>E-Discovery and Computer Forensic Department</b>					
Arnold Garcia	E-Discovery / Case Analyst	\$120.00	\$120.00	46.0	\$5,520.00
				46.0	\$5,520.00
<b>Total Hours &amp; Fees</b>				<b>1,858.1</b>	<b>\$558,898.00</b>
<b>SERVICES - DISCOUNTED RATES</b>					
Tatiana Larrea	Consultant; Discounted Rate - Compiling Documentation	\$200.00		25.0	\$5,000.00
Jessica Mao	Associate; Discounted Rate - Compiling Documentation		\$200.00	188.8	37,760.00
Peteris Liepins	Accounting Analyst; Discounted Rate - Compiling Documentation	200.00		89.0	17,800.00
Keith Bolton	Software Developer / Programmer	150.00		2.0	300.00
<b>Total Discounted Hours &amp; Fees</b>				<b>304.8</b>	<b>\$60,860.00</b>
<b>Combined Total Hours &amp; Fees</b>				<b>2,162.9</b>	<b>\$619,758.00</b>