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10 Permanent Receiver

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**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION**

SECURITIES AND EXCHANGE)
COMMISSION,)

Plaintiff,)

vs.)

DIVERSIFIED LENDING GROUP,)
INC.; APPLIED EQUITIES, INC.; AND)
BRUCE FRIEDMAN,)

Defendants.)

and)

TINA M. PLACOURAKIS,)

Relief Defendant.)

Case No. CV 09-01533-R-SS

**RECEIVER'S FOURTH REQUEST
FOR APPROVAL OF
PROFESSIONAL FEES AND
EXPENSES**

(March 1, 2010-August 31, 2010)

Date: December 6, 2010

Time: 10:00 a.m.

Place: Courtroom 8

312 North Spring Street
Los Angeles, CA

1 David A. Gill, the Permanent Receiver (the “Receiver”) of Diversified
2 Lending Group, Inc. (“Diversified”) and Applied Equities, Inc., and their subsidiaries
3 and affiliates, (collectively, hereinafter referred to as the “Receivership
4 Defendants”), hereby respectfully submits his Fourth Request for Approval of
5 Professional Fees and Expenses pursuant to the orders of the Court, Fed. R. Civ. P.
6 66 and Local Rule 66-6.1.

7
8 **I.**

9 **INTRODUCTION**

10 1. This document sets forth my request to approve fees and costs incurred
11 by myself and by my professionals for services rendered from March 1, 2010 to
12 August 31, 2010 (“The Reporting Period”). During this time period, the receivership
13 estate took in \$3,244,591.18. With the Court’s approval, I settled litigation with 19
14 defendants and dismissed these defendants from the respective lawsuits. In addition,
15 I settled with two individuals prior the initiation of a lawsuit. I liquidated assets, and
16 have many others listed for sale. Other assets listed for sale drew offers, but the
17 deals fell out of escrow and the properties went back on the market when the buyers
18 chose not to go forward.

19 2. A review of the 77 categories of time reveals that a reasonable amount
20 of time has been spent on each individual category; however, given the large number
21 of assets and issues in this case, the numbers in the aggregate appear significant. I
22 have reviewed the time spent in each individual category and determined that the
23 amount spent by me and my professionals has been reasonable and necessary.

24 3. The administration of this estate has been labor-intensive and difficult.
25 The Receivership Defendants kept truly inadequate financial records, such that my
26 forensic accountants had to reconstruct books and records. The Receivership
27 Defendants apparently destroyed bank statements and cancelled checks, necessitating
28 securing that information from the banks and other financial institutions. Having

1 been told by Bruce Friedman that there were only about ten bank accounts (which, it
2 turned, had virtually useless records at Diversified), I have now located more than
3 100 as part of the investigation. The Receivership Defendants had no list of assets,
4 and no records from which a comprehensive list could be developed. Mr. Friedman
5 provided us a list prepared for a meeting with me, but it has proven inadequate, as we
6 have discovered numerous assets and claims (such as a loan to Mr. Friedman's
7 cousin for \$6 million) which were not initially disclosed to us and which were not
8 reflected in the Receivership Defendants' records.

9 4. There is much left to be done. I have ten lawsuits pending and I have a
10 number of claims which need to be resolved or dropped. I have a number of
11 additional assets which need to be sold or placed in a position to be sold at an
12 appropriate time, and I am working on that.

13 5. My professionals and I depend upon compensation for our services to
14 maintain our offices and there is no reason to deny compensation at this time.

15
16 **II.**

17 **SUMMARY OF FEES REQUESTED**

18 6. The requested compensation and reimbursement is summarized in this
19 paragraph. A special note is made as to Danning, Gill's request. Mindful of the
20 court's previously expressed concerns and the uncertain posture of Danning, Gill's
21 employment in connection with litigation pending against Jackson National (assigned
22 category L-69), I have asked my general counsel to defer requesting payment of the
23 fees incurred in the L-69 category, which total \$177,020.50, until a later date. I have
24 also asked Danning, Gill to defer receiving payment of \$75,000 of the fees incurred
25 in connection with litigation pending against Karen O'Callaghan, presumably the
26 conclusion of the matter, so that the Court will be better able to assess in hindsight
27 the effectiveness of such services. Danning, Gill has also voluntarily written down
28 time in the amount of \$39,389.00 of time actually billed. Accordingly, Danning, Gill

1 has agreed to defer or reduce payment in the total amount of \$266,409.50, or nearly
 2 29% of the total amount actually billed by Danning, Gill.

3 7. The requests of me and my professionals are:

<u>Claimant</u>	<u>Time Expended in Hours</u>	<u>Blended Rate</u>	<u>Fee Claim</u>	<u>Costs Advanced</u>	<u>Balance to Be Paid</u>
David A. Gill, Receiver	681.90	\$335.31	\$228,650.50	\$3,317.42	\$231,967.92
Danning, Gill, Diamond & Kollitz, LLP	2,667.70	\$334.56	\$650,479.00 ¹	\$43,644.11 ²	\$694,123.11
LECG, Inc.	2,244.00	\$299.51	\$672,091.00	\$88.39	\$672,179.39
Kates Nussman Rapone Ellis & Farhi, APC, N.J. Spec. counsel	33.70	\$475.00	\$16,007.50	\$75.00	\$16,082.50

¹ Danning Gill has voluntarily written down \$39,389.00 of time actually billed, principally in multi-lawyer conferences it wrote off the amount otherwise payable to the highest billing lawyer in the conferences. The gross amount accrued for fees was \$892,499.50. However, in addition to the amounts written down, Danning, Gill has also agreed to defer consideration of the fees set forth in category L-69 of \$177,020.50, and to defer payment of \$75,000 of fees set forth in category L43, bringing the total fees sought to be paid at this time to \$665,479.

² Of this amount \$27,954.63 reflects hard costs advanced by Danning, Gill in service of process and discovery costs.

1 2 3	McNeil & Carlino, PLLC N. C. Spec. counsel	43.97	\$ 299.86 ³	\$7,690.46 ⁴	\$0	\$7,690.46
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6 **III.**

7 **EVIDENCE IN SUPPORT HEREOF**

8 Required Showing.

9 8. Pursuant to the applicable statutes and rules, I am required to itemize all
10 activities for which compensation is requested and to describe them generally. In the
11 interests of economy of effort we are filing them as separate Declarations. However
12 I have included at Paragraph 7 a chart summarizing the time expended by me and
13 each professional as set forth in the individual declarations filed concurrently
14 herewith, organized in the categories of activity by which we organize our reporting.

15
16 Description Protocol

17 9. As to the descriptions of the services performed, I incorporate my 4th
18 Semi-Annual Report [ECF Doc. 240] which details all assets of the estate known to
19 me and all activities of significance performed by me, and the status of those assets
20 and activities. Also, we have arranged to organize in our billing system into 77
21 discrete tasks and projects in which we are involved. They are itemized and
22 explained in my declaration and declaration of Kathy Bazoian Phelps, both filed

23
24 ³ The blended rate is calculated using the total fees incurred, or \$13,185
25 divided by the total hours spent of 43.97, rather than only on the Receiver's 36.11%
share of the fees.

26 ⁴ This figure is calculated based upon payment of 36.11% of the \$8,600 fees
27 incurred on the Coastal Venture matter, or \$3,105.46, plus payment of all fees owing
on the Uwharrie Valley Partners matter of \$4,585.00, for a total of \$7,690.46.

1 concurrently herewith. I believe that these, coupled with the summaries included in
2 and the several Exhibits to this pleading, are sufficiently descriptive of the services in
3 question for the purposes of the relevant authorities. However, I am mindful of
4 comments made by the Court relative to my duties, and will comment briefly thereon
5 in Paragraph 11.

6
7 **IV.**

8 **REASONS FOR REQUEST**

9 10. My professionals and I have expended time in performance of our duties
10 from March 1, 2010 through August 31, 2010, as detailed in the Declarations of
11 David A. Gill, Kathy Bazoian Phelps, David W. Callaghan, Jack Zakim, and Peter N.
12 Carlino filed concurrently herewith, and we herein request allowance of
13 compensation for services rendered through August 31, 2010. As of this date, I am
14 holding approximately \$5.5 million in cash. My professionals and I have now
15 worked for over six months without any compensation or reimbursement for
16 expenses advanced and we are committed to fund continuing administration.

17
18 **V.**

19 **SUMMARY OF RESULTS OF SERVICES**

20 11. The services rendered are more fully described in the several
21 declarations. As I interpret the Orders appointing me as Receiver, I am now to
22 liquidate the assets of the estate. This is not a case where assets can simply be
23 auctioned off. Some of those assets are difficult to market. Other properties with
24 value have been sold, only to fall out of escrow. I am trying to liquidate these asserts
25 in an orderly fashion, balancing the need to liquidate with my duty to the creditors to
26 correct problems, such as remediation of environmental concerns in my operating
27 recreational facility in North Carolina impeding sales and to expose assets to the
28 presently depressed real estate market for sufficient time to get other than miniscule

1 offers. Some assets consist of difficult to sell property, or restricted stock, or the
2 like, which will take time to realize their value. My professionals and I are also still
3 involved in investigations, reconstructing records, supporting and conducting
4 litigation, assisting regulators where appropriate and many other tasks. As a result of
5 my efforts and those of my professionals, I am now holding over \$5.5 million which
6 otherwise would not be available for creditors and anticipate more collections
7 although the more problematic assets now predominate and litigation continues. Our
8 efforts have been significant, touching nearly 100 significant and complicated assets
9 and involving review of hundreds of thousands of documents. We continue to
10 conduct litigation and investigate into other claims, while attempting to market the
11 very difficult assets with whose administration we have been charged. During this
12 case, we have generated over \$14 million in gross receipts so far (before payment of
13 encumbrances, costs, and the like) of which \$3,224,591.18 was generated during the
14 Reporting Period. We have processed and achieved reductions of close to \$1 million
15 in disputed claims as well as analyzing and organizing claims for ultimate
16 disposition.

17 12. In summary, the services provided by my general counsel can be placed
18 into the following three general categories and the fees incurred in those three
19 general categories are as follows:

20	Litigation and Investigation	
21	(investigation, filing and prosecution	
22	of lawsuits and claims against third parties):	\$693,270.00
23	Transactional	
24	(documenting sales and settlements of	
25	businesses and real property):	\$135,218.50
26	Administrative	
27	(assisting with claims issues, contact	
28	with creditors, employment of counsel,	
	and compliance with Court requirements):	\$64,011.00

VI.

RELEVANT FACTS

Procedural History

13. On March 10, 2009, pursuant to a stipulation by Bruce Friedman and no opposition by the other parties, the Court granted the Application of the Securities and Exchange Commission and entered the Preliminary Injunction Order, thereby appointing, among other things, me as the Permanent Receiver. On March 31, 2009, and on April 3, 2009, the Court entered orders augmenting the March 10, 2009, order, clarifying that I should administer certain property vested of record in particular Diversified entities.

Receiver's Activities

14. On October 13, 2010, I filed my Fourth Report and Account, which sets forth in detail my activities since the filing of my Third Report on March 26, 2010. I request that the Court take judicial notice of my Fourth Report, a copy of which is attached to the Request for Judicial Notice filed concurrently herewith in support as Exhibit "13." I will not duplicate an explanation of those activities in this Request for Fees.

15. Diversified operated a complex Ponzi scheme case involving approximately \$250 million in lost investor funds, and involving a complicated and diverse range of issues relating to real and personal property and businesses throughout the United States and also in Mexico. Many of these issues have necessitated the involvement of local counsel in the jurisdiction of the affected asset in order to protect the estate's interests and assist in preserving and/or liquidating the assets. As a result, I have employed the following professionals: Danning Gill, Diamond & Kollitz LLP, as my general counsel, LECG, LLC as my financial advisors and forensic accountants, Jack Zakim of Nashel Kates Nussman Rapone Ellis & Farhi, LLP as New Jersey counsel, and Peter N. Carlino of MacNeill & Carlino, PLLC, among others. I have used Maryland counsel in connection with

1 resolution of one matter there, and Mexican counsel with respect to issues with
2 several properties in Mexico.

3 16. I have attached detailed time entries reflecting the services I have
4 provided, which are set forth in Exhibit "1" attached to my Declaration filed
5 concurrently herewith. Additionally, each of my professionals has also provided
6 their detailed time records, set forth in Exhibits "4," "8," "10," and "11," along with
7 narrative explanations of the services provided by them in each of their declarations
8 filed concurrently herewith.

9 17. The services provided by professionals have been extensive due to the
10 size of this case, the large number of transactions entered into by Diversified, the
11 extraordinarily poor state of the books and records at the time of my appointment,
12 and the need for the estate administration to have to obtain and review thousands of
13 documents to reconstruct the records. The time spent by my professionals in
14 connection with the reconstruction of the records and assembly of data has largely
15 been completed, which has enabled me to file litigation to recover on claims of the
16 estate for fraudulently transferred funds and other damages. Also, have cooperated
17 with regulators and law enforcement authorities and believe that we have provided
18 invaluable and perhaps otherwise non-obtainable evidence information and insights,
19 which may ultimately benefit investors and other creditors.

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21 **VII.**

22 **RECEIVER REQUESTS FOR AUTHORIZATION TO PAY FEES AND**
23 **EXPENSES OF RECEIVER AND HIS PROFESSIONALS**

24 18. Pursuant to the terms of the Omnibus Order entered on May 4, 2009, I
25 am, as Receiver, authorized to seek by application to the court, reimbursement to me
26 and my professionals for fees and expenses incurred by us.

27 19. The fees and expenses for services rendered and costs advanced through
28 August 31, 2010, are summarized at Paragraph 6. I have negotiated with each

1 claimant, have obtained reductions or credits where I felt it advisable, and
2 recommend the balances stated for approval and immediate payment. Attached as
3 Exhibit "3" is a recapitulation of all fees and costs heretofore as allowed, and the
4 amounts sought through this request. No one has objected to the prior requests of
5 myself or any professional, and the Plaintiff has supported such requests.

6 **Receiver's Fees and Expenses**

7 20. Attached to the Declaration of David A. Gill as Exhibit "1" is a detailed
8 itemization of all services performed by me for whom I seek compensation. My
9 costs in the amount of \$3,317.42 are set forth on Exhibit "2" attached to my
10 Declaration. The Receivership has generated over \$14 million in gross receipts,
11 subject to encumbrances or payments, sold and allowed expenses. We recovered
12 more than \$3 million during the Reporting Period, and more recoveries and
13 collections are in the pipeline.

14

15 **Danning, Gill, Diamond & Kollitz, LLP**

16 21. Danning, Gill, Diamond & Kollitz, LLP ("Danning Gill") has been
17 employed as my general counsel to assist me in the performance of my duties as
18 Receiver. I am mindful of the Court's expressed concern about the role of counsel
19 and attorneys' fees. I have asked and the firm has agreed with me to limit its
20 compensation request as set forth above and to defer compensation of the balance
21 until a later time. Danning Gill has played a critical role in recovery of the funds
22 obtained to date. Danning Gill has been responsible for locating assets, negotiating
23 agreements to preserve assets and operating businesses, commencing litigation,
24 engaging in settlement negotiations, documenting each and every agreement and
25 motion filed in this case, and in generally providing the type of representation of me
26 as receiver as a case of this size demands. The process has been difficult and time-
27 consuming, not only because of the very incomplete nature of Diversified records
28 which were, in many instances, incorrect if records could even be located, but also

1 because of the large number of transactions that needed to be discovered, understood,
2 unwound or preserved. As is the case with most complex Ponzi schemes, this case
3 reaches far beyond a mere liquidation and has required counsel experienced in
4 unwinding fraudulent schemes of this nature. Without such competent counsel, I
5 would not be able to locate, trace and ultimately recover assets for the benefit of the
6 defrauded victims.

7 22. Danning Gill has commenced 12 lawsuits in this Court on my behalf
8 against family members, friends, insiders, sales agent, and others to seek to recover
9 funds for the estate. Danning Gill has already settled four lawsuits against the
10 friends and family members, obtaining for the estate the return of the real properties
11 transferred or the full value of equity in those properties. Danning Gill also
12 continues to prosecute several other complaints which are pending to recover
13 additional funds. It continues to investigate other possible causes of action.

14 23. In addition to the litigation, Danning Gill has continued to provide legal
15 support relative to the disposition of real and personal property of Diversified and
16 has assisted me in turning many of Diversified's interests into cash or positioning
17 them for future sale when there becomes a market therefor.

18 24. Danning Gill has incurred total costs of \$43,644.11. Of that amount,
19 Danning, Gill has advanced costs of \$27,954.63. Of those costs, \$12,947.17 are the
20 costs advanced to pay for service of process and discovery. These costs includes
21 costs already paid to outside support services related to the various lawsuits
22 associated with the receivership.

23 25. As a matter of policy, Danning Gill has written off charges of the
24 highest paid lawyer participating in multi-attorney conferences.

25 26. Danning Gill has accrued fees at its billing rates in the gross amount of
26 \$892,499.50 for the time period of March 1, 2010 through August 31, 2010.
27 Detailed time entries and cost entries are attached as Exhibits "5" and "6,"
28 respectively, to the Declaration of Kathy Bazoian Phelps filed concurrently herewith.

1 It has agreed to limit its request for allowance of fees of \$177,020.50 in the L 69
2 category until a later date. The reason for such deferral of consideration is that the
3 issue of Danning, Gill's employment in connection with this litigation remains
4 uncertain at this time as an application to employ Danning, Gill as co-counsel to
5 Susman, Godfrey on a contingency basis remains pending before the Court at this
6 time. Danning, Gill has also agreed to defer payment of \$75,000 of the fees in the L
7 43 category until a later date so that the Court may have an opportunity to review the
8 results in that particular litigation matter prior to authorizing payment of such
9 amount. Accordingly, the total amount of fees to be paid to Danning, Gill at this
10 time is \$640,479.00.

11

12 **LECG, Inc.**

13 27. LECG, LLC ("LECG") has been employed as my financial advisors,
14 forensic auditors, and accountants, effective March 4, 2009, for the purpose of
15 assisting me in the administration of the estate, investigating allegations of fraudulent
16 activity, analyzing transactions, investigating transfers of funds and/or various
17 investments, assisting me in the identification of assets, including causes of action;
18 assisting me in the pursuit of any litigation I may pursue, including providing any
19 expert witness testimony that may be necessary, performing any necessary tax work
20 and other analysis which is required to properly administer the estate and conclude
21 the case; assisting in preparation of federal and state income tax returns for the
22 estate; communicating with taxing authorities on behalf of the estate; analyzing and
23 reconciling loans, payoffs, etc., analyzing and reconciling investor accounts, deeds of
24 trusts, assignments, etc., cash tracing and forensic accounting, claims analysis,
25 reconciliation and verification; and assisting with such other accounting services
26 requested by me.

27 28. The work involved in establishing a comprehensive data basis of all of
28 the financial transactions has been substantial. Because of LECG's services, I have

1 been able to identify where the investors' funds have gone and have been able to file
2 lawsuits seeking recovery of those funds. LECG has also been gathering and
3 analyzing data necessary to establish the insolvency of Diversified and the elements
4 of the Ponzi scheme that Diversified was running. A detailed explanation regarding
5 LECG's efforts in this regard is set forth in the Declaration of David Callaghan filed
6 concurrently herewith.

7 29. LECG has incurred fees in the amount of \$672,091.00 and expenses of
8 \$88.39 for the time period of March 1, 2010 through August 31, 2010, and the
9 Receiver requests authority to pay LECG said amounts. Detailed time entries and
10 cost entries and summaries are attached as Exhibits "7," "8," "9" and "10" to the
11 Declaration of David Callaghan filed concurrently herewith.

12
13 **Kates Nussman Rapone Ellis & Farhi, LLP**

14 30. I employed Jack Zakim, Esq., of Kates Nussman Rapone Ellis & Farhi,
15 LLP ("KN") as special counsel in New Jersey to assist me in the performance of my
16 duties as Receiver. Said counsel have satisfactorily completed their services as to
17 sale of real property at 174 Upper Mountain Road, Montclair, New Jersey, and the
18 personal property located thereat.

19 31. During this reporting period, KN provided additional services in
20 assisting with the sale of the real property located at 127 N. Mountain Rd., Montclair
21 New Jersey. KN handled the closing of that sale, which netted \$647,164.32 for the
22 benefit of the estate.

23 32. NK has incurred fees in the amount of \$16,007.50 and expenses of
24 \$75.00 for the time period of March 1, 2010 through August 31, 2010, and the
25 Receiver requests authority to pay KN said amounts. Detailed time entries and cost
26 entries are attached as Exhibit "11" to the Declaration of Jack Zakim.

1 **MacNeill & Carlino, PLLC**

2 33. MacNeill & Carlino, PLLC (“M&C”) is employed as my special
3 counsel in North Carolina to assist in the performance of my duties. M&C was
4 representing Diversified prior to my connection with foreclosures of two parcels of
5 real property located in North Carolina and litigation related thereto. One
6 foreclosure was in connection with an obligation owed by Coastal Ventures, and the
7 services provided in connection therewith are described more fully in the category
8 identified as L24 in the Declarations of David A. Gill and Kathy Bazoian Phelps.
9 With respect to the Coastal Ventures matter, Diversified is now a co-owner in
10 connection substantial acreage including a golf course along with Reprop Financial,
11 which loaned \$2.3 million. Diversified and Reprop have entered into an agreement
12 whereby many of the properties have been transferred to a limited liability company
13 and those properties are on the market for sale or lease. We have agreed to share the
14 legal costs in connection with this transaction proportional to their investments,
15 subject to repayment of costs advanced disproportionately by Reprop. Accordingly,
16 my share of the fees and costs in connection with this matter is 36.11%.

17 34. M & C has also provided services in connection with a loan transaction
18 with Uwharrie Partners, where I foreclosed on property in North Carolina consisting
19 of an R.V. Park. Diversified was the only lender on this transaction. As I am now
20 the owner of this property, I am responsible for 100% of the fees and costs incurred
21 in connection with that matter. I used the services of M&C to assist with the
22 foreclosure of that property, to oust the former owner, to deal with legal issues
23 arising from the nature of the business and the like including sale or lease of the
24 property consistent with State law. I have continue to need local counsel in North
25 Carolina to assist me in dealing with this property, various sales offers that have been
26 presented to me, and environmental issues at the property of which I have only
27 recently been made aware.

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PROOF OF SERVICE

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I, Martha Gonzalez, declare:

I am employed by the law firm of DANNING, GILL, DIAMOND & KOLLITZ, LLP, in the County of Los Angeles, State of California. I am employed in the office of a member of the bar of this Court at whose direction the service was made. I am over the age of 18 years and am not a party to the within action. My business address is 2029 Century Park East, Third Floor, Los Angeles, California 90067-2904.

On November 8, 2010, I served the following document(s): **RECEIVER'S FOURTH REQUEST FOR APPROVAL OF PROFESSIONAL FEES AND EXPENSES** on the interested parties addressed as follows:

[SEE ATTACHED SERVICE LIST.]

(By Mail) I placed the document for collection and deposit in the mail. I am familiar with this firm's practice for the collection and processing of correspondence for mailing. Under that practice, the document would be placed in a sealed envelope and deposited with the U.S. Postal Service on that same day with postage thereon fully prepaid at 2029 Century Park East, Third Floor, Los Angeles, California 90067-2904, in the ordinary course of business. The documents served were placed in sealed envelopes and placed for collection and mailing following ordinary business practices.

I declare under penalty of perjury under the laws of the State of California and of the United States of America that the foregoing is true and correct.

Executed on November 8, 2010, at Los Angeles, California.

Martha Gonzalez

(Type or print name)


(Signature)

SERVICE LIST

Attorneys for Plaintiff U.S. Securities Exchange Commission

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