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

13 SECURITIES AND EXCHANGE
 14 COMMISSION, ,

15 Plaintiff,

16 vs.

17 WESTMOORE MANAGEMENT,
 18 LLC; WESTMOORE INVESTMENT,
 19 LP.; WESTMOORE CAPITAL
 20 MANAGEMENT, INC.;
 21 WESTMOORE CAPITAL, LLC; and
 22 MATTHEW R. JENNINGS, ,

23 Defendants.

Case No. 8:10-cv-00849-AG (MLGx)

**ORDER APPROVING REQUESTS
 FOR APPROVAL OF
 PROFESSIONAL FEES AND
 EXPENSES ON AN INTERIM
 BASIS**

Date: February 3, 2014
 Time: 10:00 a.m.
 Place: Courtroom 10D
 411 West Fourth Street
 Santa Ana, California

24 On February 3, 2014, the Court heard and considered the following requests
 25 for approval of professional fees and expenses on an interim basis (collectively the
 26 “Requests”):

- 27 1. Application of David A. Gill, Receiver, for Approval of Professional
 28 Fees and Expenses (*docket entry no. 166*);
2. Application of Crowe Horwath LLP for Approval of Fees and Expenses
 Incurred as Accountants to David A. Gill, Receiver (*docket entry no. 167*);
3. Application of PCG Consultants for Approval of Fees Incurred as
 Forensic Analyst and Investigator (*docket entry no. 168*); and

1 4. Application of Danning, Gill, Diamond & Kollitz, LLP, for Approval of
2 Professional Fees and Expenses (*docket entry no. 169*).

3 The Honorable Andrew J. Guilford, United States District Court Judge,
4 presided at the hearing. John N. Tedford, IV, of Danning, Gill, Diamond & Kollitz,
5 LLP, appeared on behalf of receiver David A. Gill (the “Receiver”) and Danning,
6 Gill, Diamond & Kollitz, LLP (“DGDK”); Max P. Liphart appeared on behalf of
7 PCG Consultants (“PCG”); James Chapman appeared telephonically on behalf of
8 Crowe Horwath LLP (“Crowe”); and there were no other appearances.

9 The Court having considered the Requests, having heard the statements of
10 counsel and the representatives for PCG and Crowe at the hearing, for good cause
11 appearing, it is

12 **ORDERED THAT:**

13 1. The Requests are approved.

14 2. The fees and expenses of the Receiver for services rendered from April
15 1, 2012, through September 30, 2013, are allowed, on an interim basis, in the
16 amounts of \$27,282.50 and \$911.84, respectively. The Receiver is authorized to pay
17 such amounts at this time, on an interim basis.

18 3. The fees and expenses of DGDK for services rendered from April 1,
19 2012, through September 30, 2013, are allowed, on an interim basis, in the amounts
20 of \$409,081.00 and \$6,001.37, respectively. The Receiver is authorized to pay up to
21 80% of such fees and 100% of such expenses, for an aggregate payment of
22 \$327,264.80 at this time, on an interim basis.

23 4. The fees and expenses of Crowe for services rendered from August 19,
24 2011, through September 30, 2013, are allowed, on an interim basis, in the amounts
25 of \$78,152.50 and \$72.99, respectively. The Receiver is authorized to pay such
26 amounts at this time, on an interim basis.

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1 5. The fees of PCG for services rendered from April 16, 2012, through
2 October 6, 2013, are allowed, on an interim basis, in the amount of \$130,831.20.
3 The Receiver is authorized to pay such amounts at this time, on an interim basis.

4 6. If the Receiver's cash on hand is insufficient to pay the above allowed
5 amounts in full, the Receiver is authorized to pay allowed expenses in full, and then
6 is authorized to pay allowed fees on a *pro rata* basis. When calculating such a *pro*
7 *rata* payment, the Receiver shall take into account all previously allowed fees for
8 which payment has been authorized to ensure an equal proportional distribution to all
9 professionals for which fees have been allowed and for which payment has been
10 authorized.



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13 DATED: February 26, 2014

14 ANDREW J. GUILFORD
15 UNITED STATES DISTRICT JUDGE

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