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7

8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10

11 SECURITIES AND EXCHANGE
COMMISSION,
12
Plaintiff,
13
vs.
14 WESTMOORE MANAGEMENT,
15 LLC, et al.,
16
Defendants.

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

**SECOND APPLICATION OF
CROWE HORWATH LLP FOR
APPROVAL OF FEES AND
EXPENSES INCURRED AS
ACCOUNTANTS TO DAVID A.
GILL, RECEIVER; AND
DECLARATION OF SUSAN P.
TOMLINSON IN SUPPORT
THEREOF**

[Period covered: October 1, 2013,
through July 20, 2015]

Date: October 5, 2015
Time: 10:00 a.m.
Place: Courtroom 10D
411 West Fourth Street
Santa Ana, California

22
23 Crowe Horwath LLP (“Crowe”) hereby requests that the Court approve and
24 authorize the payment of fees, on an interim basis, incurred by Crowe as accountants
25 for David A. Gill, as the permanent receiver (the “Receiver”) for Westmoore
26 Management, LLC, Westmoore Investment, L.P., Westmoore Capital Management,
27 Inc., Westmoore Capital, LLC, and their subsidiaries and entities otherwise majority-
28 owned, managed or controlled, directly or indirectly, by any of them (collectively

1 “Westmoore” or the “Westmoore Entities”), for the period from October 1, 2013,
2 through July 20, 2015.

3 This Application is submitted by Crowe in accordance with guidelines adopted
4 by the U.S. Securities and Exchange Commission (the “SEC”). A copy of this
5 Application was forwarded to counsel for the SEC prior to filing, and Crowe is
6 informed that the SEC has no unresolved objections to the relief requested herein.
7

8 **I. INFORMATION ABOUT APPLICANT AND THIS APPLICATION**

9 **A. Identity of Applicant**

10 Crowe is one of the largest public accounting and consulting firms in the
11 United States. Crowe serves clients worldwide as an independent member of Crowe
12 Horwath International, one of the largest global accounting networks in the world.
13 Crowe provides a variety of accounting and tax related services to its clients, which
14 include equity receivers and bankruptcy debtors and trustees.
15

16 **B. Retention of Crowe by the Receiver**

17 Pursuant to the judgment of permanent injunction, appointment of a receiver,
18 and related relief entered on August 12, 2011 (*docket entry no. 83*), and the Court’s
19 separate order entered on December 5, 2011 (*docket entry no. 103*), the Receiver was
20 authorized to employ Crowe as his accountants, effective as of the date on which
21 Crowe commenced services for the Receiver in this case.
22

23 **C. Time period covered by this Application**

24 This Application covers the period from October 1, 2013, through July 20,
25 2015 (the “Subject Period”).
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1 **D. Fees and Expenses Requested in this Application; Whether Fees**
2 **and Expenses are Requested on an Interim or Final Basis**

3 On an interim basis, Crowe requests that the Court allow fees and expenses for
4 services rendered and costs advanced during the Subject Period in the amounts of
5 \$12,728.50 and \$98.16, respectively. The total amount of fees and costs requested
6 for the Subject Period is \$12,826.66.

7
8 **E. Prior Fee Requests**

9 This is Crowe’s second request for approval and payments of fees incurred in
10 this case.

11 On January 3, 2014, Crowe filed its first request for approval of fees and costs
12 incurred (*docket entry no. 167*). For the period from August 19, 2011, through
13 September 30, 2013 (25.5 months), Crowe requested approval of fees totaling
14 \$78,152.50 and costs totaling \$72.99. On February 26, 2014, the Court entered its
15 order allowing Crowe’s fees and costs in full, and authorizing payment thereof as
16 proposed (*docket entry no. 174*). Crowe received initial payments in the amount of
17 \$60,327.53, leaving a balance of \$17,897.96; subsequently, Crowe received payment
18 in the amount of \$17,897.96.

19
20 **II. CASE STATUS**

21 A description of the status of this case is contained the separate applications
22 for compensation and reimbursement of expenses filed by the Receiver and Danning,
23 Gill, Diamond & Kollitz, LLP (the Receiver’s general counsel). Crowe incorporates
24 the case status descriptions contained therein.

25 The Receiver is presently holding approximately \$1.14 million in cash. On
26 information and belief, all funds presently held by the Receiver are unencumbered.

1 **III. DESCRIPTION OF SERVICES RENDERED BY CROWE DURING**
2 **THE SUBJECT PERIOD**

3 Crowe maintains its time records in categories consistent with the billing
4 requirements established by the SEC for receivers in civil actions. Services are
5 billed in tenths of an hour, and Crowe endeavors to provide meaningful detail in each
6 billing entry. Crowe has billed the following amounts in each category utilized in
7 this case:

	Hours	Total
Tax Issues	28.7	\$7,320.00
Case Administration	1.7	170.00
Fee Application	1.6	660.00
Tax Return Preparation	<u>23.2</u>	<u>4,578.50</u>
TOTALS	55.20	\$12,728.50

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12
13 Detailed billing entries, organized by category, are attached as Exhibit “1”
14 hereto. Without limiting the significant detail in that exhibit, a summary of the
15 services rendered by Crowe in each category follows.

16
17 **A. Tax Issues**

18 Services billed to this category consist of services relating to, among other
19 things, (a) communications with tax authorities, including notices received by the
20 Receiver from tax authorities, (b) communications with the Receiver and his counsel
21 regarding tax matters, (c) analysis of tax compliance issues, and (d) preparing tax
22 return extensions.

23 During the Subject Period, Crowe expended an aggregate of 28.7 hours of time
24 in this category, valued at \$7,320.00.

1 **B. Case Administration**

2 Services billed to this category consist of services relating to, among other
3 things, (a) the Receiver’s requests to the IRS for a prompt assessment of filed tax
4 returns, and (b) notices from the IRS regarding balances due.

5 During the Subject Period, Crowe expended an aggregate of 1.7 hours of time
6 in this category, valued at \$170.00.

7
8 **C. Fee Application**

9 Services billed to this category consist of services relating to, among other
10 things, (a) Crowe’s first fee application, and (b) Crowe’s telephonic appearance at
11 the hearing on its first fee application.

12 During the Subject Period, Crowe expended an aggregate of 1.6 hours of time
13 in this category, valued at \$660.00.

14
15 **D. Tax Return Preparation**

16 Services billed to this category consist of services relating to the preparation
17 and filing of the Receivership Estate’s income tax returns for 2013.

18 During the Subject Period, Crowe expended an aggregate of 23.2 hours of time
19 in this category, valued at \$4,578.50.

20
21 **IV. Names and Hourly Rates of Professionals and Paraprofessionals**

22 Crowe’s professionals who have provided services to the Receiver during the
23 Subject Period, and hourly rates charged by Crowe for their services, are identified in
24 Exhibit “1” hereto. Professionals at Crowe expended 55.2 hours during the Subject
25 Period, valued at \$12,728.50.

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1 **V. EXHIBITS SUBMITTED IN SUPPORT OF THIS APPLICATION**

2 Exhibit "1" hereto consists of the following documents submitted by Crowe in
3 support of this application:

4 Description

- 5 • Summary of fees and expenses incurred during the
6 Subject Period, by category
- 7 • Summary of hours expended and fees incurred, by
8 month
- 9 • Detailed billing records, by category
- 10 • Detailed expense records, by category

10

11 **VI. CONCLUSION**

12 For the foregoing reasons, Crowe respectfully requests that the Court:

- 13 1. approve this application in its entirety;
- 14 2. on an interim basis, allow Crowe's fees for services rendered during the
15 Subject Period in the amount of \$12,728.50;
- 16 3. on an interim basis, allow Crowe's expenses incurred during the Subject
17 Period in the amount of \$98.16;
- 18 4. on an interim basis, authorize the Receiver to pay all such fees and
19 expenses allowed by the Court; and
- 20 5. grant such other and further relief as the Court deems just and proper.

21

22 DATED: August 13, 2015

CROWE HORWATH LLP

23

24

By: 

SUSAN P. TOMLINSON
Partner

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1 PRESENTED BY:
2 DANNING, GILL, DIAMOND &
3 KOLLITZ, LLP

4 By: /s/ John N. Tedford, IV
5 JOHN N. TEDFORD IV
6 Attorneys for David A. Gill, Receiver

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1 **DECLARATION OF SUSAN P. TOMLINSON**

2
3 I, Susan P. Tomlinson, declare as follows:

4 1. I am a Partner in the Tax Department of Crowe Horwath LLP
5 (“Crowe”), accountants for David A. Gill, the permanent receiver appointed in this
6 case (the “Receiver”).

7 2. I have personal knowledge of the facts in this declaration and, if called
8 as a witness, I could competently testify to these facts.

9 3. I assisted Danning, Gill, Diamond & Kollitz, LLP, in the preparation of
10 Crowe’s second interim fee application for services rendered as accountants for the
11 Receiver, to which application this declaration is attached. I have read and reviewed
12 the application, and am familiar with its contents. To the best of my knowledge,
13 information and belief formed after reasonable inquiry, the application and all fees
14 sought by the application are true and accurate and comply with the SEC’s billing
15 instructions and other applicable rules.

16 4. Crowe’s billing entries for services rendered and costs advanced in this
17 case for the period from October 1, 2013, through July 20, 2015, are attached as
18 Exhibit “1” hereto. The rates for compensation and reimbursement of expenses are
19 the same those charged by Crowe for services rendered to its other clients, including
20 bankruptcy debtors, trustees and committees. I believe that the rates are reasonable,
21 necessary and commensurate with the skill and expertise required to perform the
22 activities performed by Crowe in this case.

23 5. Crowe has not included in the amounts for which reimbursement is
24 sought the amortization of the cost of any investment, equipment, or capital outlay,
25 except to the extent that any such amortization is included within the permitted
26 allowable amounts for photocopies and facsimile transmissions. In seeking
27 reimbursement for a service that Crowe purchased or contracted for from a third
28

1 party, Crowe requests reimbursement only for the amount billed to Crowe by the
2 third-party vendor and paid by Crowe to such vendor.

3 6. I am informed and believe that, prior to the filing of this application
4 with the Court, a copy of the application and all exhibits was transmitted to the
5 responsible attorney at the SEC. I have been advised that the SEC has no unresolved
6 objections to the relief requested in the application.

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

10 Executed at Sherman Oaks, California, on August 13, 2015.

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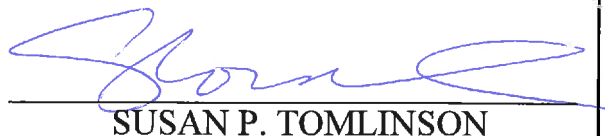
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SUSAN P. TOMLINSON

EXHIBIT "1"

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP
For the period 10/01/13 through 07/20/15
By Category of Work Performed

Category of Work	Time	Charges
Analysis - Tax Issues	28.70	7,320.00
Case Administration	1.70	170.00
Fee Application	1.60	660.00
Tax Return Preparation	23.20	4,578.50
Total Professional Fees	55.20	12,728.50
Out-of-Pocket Expenses		Amount
Postage Meter Charges		86.61
Overnight Delivery		11.55
Total Out-of-Pocket Expenses		98.16
Total Professional Fees & Costs		12,826.66

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Fees and Time by Month

Month	Time	Charges
October 2013	1.00	370.00
November 2013	2.30	614.00
January 2014	1.10	429.00
February 2014	4.20	1,269.50
March 2014	2.60	694.50
April 2014	0.40	156.00
June 2014	14.90	2,740.00
July 2014	5.30	705.50
August 2014	19.70	5,041.00
September 2014	0.70	223.50
October 2014	0.30	30.00
November 2014	0.30	22.50
December 2014	0.50	62.50
March 2015	1.70	350.50
July 2015	0.20	20.00
	<hr/>	<hr/>
	55.20	12,728.50
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Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Professional Fees and Time by Employee

Name	Time	Rate	Charges
Bouchard, Christy	10.30	205.00	2,111.50
Chapman, James	1.80	485.00	873.00
Crowley, Kevin	1.50	140.00	210.00
Crowley, Kevin	9.50	145.00	1,377.50
Diener, Kerra	0.80	150.00	120.00
Diener, Kerra	0.10	160.00	16.00
Dogra, Supriya	4.30	75.00	322.50
Hein, Todd	5.40	390.00	2,106.00
Hein, Todd	9.90	405.00	4,009.50
Khachikyan, Emin	7.60	130.00	988.00
Muradyan, Emin	0.70	125.00	87.50
Renta, Celeste	0.70	95.00	66.50
Roberts, James	0.40	520.00	208.00
Rumyan, Lily	0.50	125.00	62.50
Smith, Pamela	1.70	100.00	170.00
	<u>55.20</u>		<u>12,728.50</u>

Danning, Gill, Diamond & Kollitz LLPJoint ID #: 883102
Bill Date: 07/29/15**Crowe Horwath LLP****For the period 10/01/13 through 07/20/15****Analysis - Tax Issues**

Name	Date	Time	Rate	Charges
Hein, Todd	10/16/2013	0.40	390.00	156.00
Review outstanding notices from tax authorities.				
Chapman, James	10/23/2013	0.40	485.00	194.00
Read and respond to email from John Tedford, legal counsel to Receiver, about IRS notices for pre-receivership taxes of receivership entities.				
Muradyan, Emin	11/20/2013	0.70	125.00	87.50
Prepared Engagement letters for tax year 2013.				
Hein, Todd	11/22/2013	0.60	390.00	234.00
Review tax notices.				
Hein, Todd	01/09/2014	1.10	390.00	429.00
Analysis of 2013 tax compliance issues.				
Hein, Todd	02/10/2014	0.90	390.00	351.00
2013 tax engagement planning and analysis.				
Hein, Todd	02/14/2014	1.40	390.00	546.00
Analysis of initial funding of qualified settlement fund.				
Renta, Celeste	02/24/2014	0.70	95.00	66.50
Convert PDF into Excel spreadsheet and clean up. Includes checking numbers and looking for discrepancies.				
Chapman, James	03/12/2014	0.50	485.00	242.50
Read and respond to John Tedford request for historic Union Bank statements (0.2 hr); search records for materials requested by Mr. Tedford (0.3 hr).				
Crowley, Kevin	03/12/2014	0.70	140.00	98.00
Preparation of 2013 tax return extension.				
Diener, Kerra	03/12/2014	0.20	150.00	30.00
Review of preparation of tax extensions and estimates.				
Diener, Kerra	03/13/2014	0.20	150.00	30.00
Review of tax return extensions and vouchers.				
Diener, Kerra	03/15/2014	0.10	150.00	15.00
Review of preparation of federal tax extension.				
Diener, Kerra	03/17/2014	0.30	150.00	45.00
Preparation of tax return extensions and payment vouchers.				
Hein, Todd	03/17/2014	0.60	390.00	234.00
Analysis of 2013 income tax return filing requirements.				
Hein, Todd	04/01/2014	0.40	390.00	156.00
Review prompt assessment notice from IRS.				
Diener, Kerra	06/12/2014	0.10	160.00	16.00
Preparation of tax return extensions and payment vouchers.				

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102

Bill Date: 07/29/15

Crowe Horwath LLP**For the period 10/01/13 through 07/20/15****Analysis - Tax Issues**

Name	Date	Time	Rate	Charges
Bouchard, Christy	06/16/2014	1.10	205.00	225.50
Correspondence and analysis of the tax returns for the year ended 12/31/2013.				
Bouchard, Christy	06/18/2014	2.40	205.00	492.00
Analysis of settlements and the corresponding assets with the funding of the QSF for the preparation of the Federal and state tax returns for the year ended 12/31/2013.				
Bouchard, Christy	06/20/2014	0.60	205.00	123.00
Review of the tax trial balance for the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Bouchard, Christy	06/23/2014	0.40	205.00	82.00
Supervision of the preparation of the tax trial balance for the year ended 12/31/2013.				
Hein, Todd	06/23/2014	1.30	405.00	526.50
Tax research re: QSF tax treatment of passive investment income and deductions.				
Khachikyan, Emin	06/23/2014	1.70	130.00	221.00
Preparation of tax trial balance for 2013 income tax return.				
Dogra, Supriya	07/15/2014	0.50	75.00	37.50
Discussion of tax return preparation for QSF.				
Dogra, Supriya	07/15/2014	0.50	75.00	37.50
Review 2012 1120-SF and trial balance (Westmoore QSF).				
Hein, Todd	07/18/2014	0.80	405.00	324.00
Analysis of 2013 income tax compliance issues.				
Hein, Todd	08/02/2014	1.70	405.00	688.50
Analysis of tax compliance issues for 2013 income tax returns.				
Hein, Todd	08/04/2014	0.70	405.00	283.50
Review tax trial balances and related data.				
Crowley, Kevin	08/07/2014	3.20	145.00	464.00
Preparation of 2013 tax trial balance.				
Bouchard, Christy	08/09/2014	2.30	205.00	471.50
Preparation of tax trial balance for the year ended 12/31/2013. Review of the Federal and state tax returns for the year ended 12/31/2013.				
Rumyan, Lily	12/16/2014	0.50	125.00	62.50
Engagement letter preparation for Westmoore QSF SEC V Westmoore Mgt for 2014.				
Crowley, Kevin	03/09/2015	0.30	145.00	43.50
Preparation of 2014 tax return extension.				
Crowley, Kevin	03/10/2015	0.60	145.00	87.00
Preparation of 2014 tax return extension.				
Crowley, Kevin	03/11/2015	0.40	145.00	58.00
Preparation of 2014 tax return extension.				

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Analysis - Tax Issues

Name	Date	Time	Rate	Charges
Hein, Todd	03/11/2015	0.40	405.00	162.00
Review 2014 tax return filing extensions.				
Total Analysis - Tax Issues		<u>28.70</u>		<u>7,320.00</u>

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Case Administration

Name	Date	Time	Rate	Charges
Smith, Pamela	10/09/2013	0.20	100.00	20.00
Scan to file; send to Todd Hein, James Chapman and Jim Roberts an IRS advance-dated 10/14/2013 notice regarding Westmoore Capital LLC reminder of overdue taxes for period 12/31/2007 (\$5,810.70).				
Smith, Pamela	11/04/2013	0.20	100.00	20.00
Scan to file; send to Todd Hein, James Chapman, Jim Roberts and David Agler 11/4/2013 IRS letter acknowledging receipt of request for prompt assessment with respect to Westmoore QSF.				
Smith, Pamela	11/22/2013	0.30	100.00	30.00
Re: Westmoore QSF IRS Request for Prompt Assessment: Scan to file; send to Todd Hein, Jim Roberts, James Chapman and David Agler 11/18/2013 IRS letter advising that tax returns for 12/31/2011 and 12/31/2012 have been accepted as filed.				
Smith, Pamela	07/15/2014	0.20	100.00	20.00
Westmoore Investment LP - scan to file and send to Jim Roberts and Todd Hein 7/14/2014 IRS letter reminder of overdue tax, for period December 31, 2006 - \$647.78.				
Smith, Pamela	08/22/2014	0.30	100.00	30.00
Review court records and obtain copy of Crowe's filed Order of Employment per request of Christy Bouchard.				
Smith, Pamela	10/10/2014	0.30	100.00	30.00
Scan to file; send advance-dated 10/13/14 IRS reminder notice of amounts due for tax year 12/2007 - \$5,987.16 due by 11/13/2014. Sent to Jim Roberts, Todd Hein and David Agler.				
Smith, Pamela	07/17/2015	0.20	100.00	20.00
Scan to file; send to Todd Hein, Jim Roberts and David Agler an IRS notice advance-dated 7/20/15 for Westmoore Investment LP advising that \$667.84 is past-due (year 2006 Civil Penalty).				
Total Case Administration		1.70		170.00

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102

Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Fee Application

Name	Date	Time	Rate	Charges
Chapman, James	11/25/2013	0.50	485.00	242.50
Revise fee application to add time through September 30, 2013 and send to John Tedford.				
Chapman, James	02/03/2014	0.40	485.00	194.00
Prepare for fee hearing (0.2 hr) and attend fee hearing via telephone (0.2 hr).				
Hein, Todd	09/06/2014	0.40	405.00	162.00
Billing and fee app issues.				
Bouchard, Christy	09/06/2014	0.30	205.00	61.50
Billing matters.				
Total Fee Application		1.60		660.00

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102

Bill Date: 07/29/15

Crowe Horwath LLP**For the period 10/01/13 through 07/20/15****Tax Return Preparation**

Name	Date	Time	Rate	Charges
Crowley, Kevin	02/24/2014	0.80	140.00	112.00
Preparation of tax return for year ended 12/31/2013				
Khachikyan, Emin	06/12/2014	3.20	130.00	416.00
Preparation of 2013 tax return.				
Bouchard, Christy	06/12/2014	0.70	205.00	143.50
Supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Khachikyan, Emin	06/13/2014	0.70	130.00	91.00
Preparation of 2013 tax return.				
Bouchard, Christy	06/13/2014	0.40	205.00	82.00
Supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Khachikyan, Emin	06/17/2014	1.10	130.00	143.00
Preparation of 2013 QSF income tax return.				
Bouchard, Christy	06/17/2014	0.30	205.00	61.50
Supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Khachikyan, Emin	06/20/2014	0.90	130.00	117.00
Preparation of 2013 QSF income tax return.				
Bouchard, Christy	07/10/2014	0.30	205.00	61.50
Supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Dogra, Supriya	07/17/2014	3.00	75.00	225.00
Reference workpapers and begin tax preparation.				
Crowley, Kevin	08/12/2014	2.90	145.00	420.50
Preparation of 2013 tax return.				
Bouchard, Christy	08/12/2014	1.10	205.00	225.50
Review and supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.				
Crowley, Kevin	08/13/2014	0.40	145.00	58.00
Preparation of 2013 tax return.				
Hein, Todd	08/15/2014	0.80	405.00	324.00
Review 2013 settlement fund income tax returns.				
Hein, Todd	08/16/2014	1.30	405.00	526.50
Review 2013 settlement fund income tax returns.				
Crowley, Kevin	08/18/2014	1.10	145.00	159.50
Preparation of 2013 tax return				

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Tax Return Preparation

Name	Date	Time	Rate	Charges
Crowley, Kevin Preparation of 2013 tax return.	08/19/2014	0.60	145.00	87.00
Roberts, James Review 2013 tax returns	08/19/2014	0.30	520.00	156.00
Roberts, James Review and approve 2013 tax returns	08/19/2014	0.10	520.00	52.00
Hein, Todd Review 2013 settlement fund income tax returns.	08/19/2014	0.80	405.00	324.00
Hein, Todd Review 2013 settlement fund income tax returns.	08/20/2014	0.60	405.00	243.00
Hein, Todd Review 2013 settlement fund income tax return.	08/21/2014	1.10	405.00	445.50
Bouchard, Christy Review and supervision of the preparation of Federal and state tax returns for the year ended 12/31/2013.	08/26/2014	0.40	205.00	82.00
Dogra, Supriya Save finalized documentation in storage database.	11/12/2014	0.30	75.00	22.50
Total Tax Return Preparation		23.20		4,578.50

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102

Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Postage Meter Charges

Name	Date	Charges
Expense	03/12/2014	6.48
Postage Meter Charges D.Cohen		
Expense	03/17/2014	75.00
Postage Meter Charges D.Cohen		
Expense	03/13/2015	5.13
Postage Meter Charges		
Total Postage Meter Charges		<hr/> 86.61 <hr/>

Danning, Gill, Diamond & Kollitz LLP

Joint ID #: 883102
Bill Date: 07/29/15

Crowe Horwath LLP

For the period 10/01/13 through 07/20/15

Overnight Delivery

Name	Date	Charges
Expense	09/09/2014	11.55
Overnight Delivery 276964294/FedEx/Aug26/Tx Rtrn and Client Copy		
Total Overnight Delivery		<u>11.55</u>

1 **PROOF OF SERVICE**

2
3 At the time of service, I was over 18 years of age and **not a party to this**
4 **action.** I am employed in the County of Los Angeles, State of California. My
5 business address is 1900 Avenue of the Stars, 11th Floor, Los Angeles, CA 90067-
6 4402.

7 On September 4, 2015, I served true copies of the following document(s)
8 described as **SECOND APPLICATION OF CROWE HORWATH LLP FOR**
9 **APPROVAL OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS**
10 **TO DAVID A. GILL, RECEIVER; AND DECLARATION OF SUSAN P.**
11 **TOMLINSON IN SUPPORT THEREOF** on the interested parties in this action as
12 follows:

13 **BY CM/ECF NOTICE OF ELECTRONIC FILING:** I electronically filed
14 the document(s) with the Clerk of the Court by using the CM/ECF system.
15 Participants in the case who are registered CM/ECF users will be served by the
16 CM/ECF system. Participants in the case who are not registered CM/ECF users will
17 be served by mail or by other means permitted by the court rules.

18 I declare under penalty of perjury under the laws of the United States of
19 America that the foregoing is true and correct and that I am employed in the office of
20 a member of the bar of this Court at whose direction the service was made.

21 Executed on September 4, 2015, at Los Angeles, California.

22 /s/ Patricia Morris
23 PATRICIA MORRIS