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3 DANNING, GILL, DIAMOND & KOLLITZ, LLP  
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4 Los Angeles, California 90067  
Telephone: (310) 277-0077  
5 Facsimile: (310) 277-5735  
6 Attorneys for David A. Gill, Receiver  
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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.  
17  
18  
19

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

**NOTICE OF FILING OF  
APPLICATIONS FOR APPROVAL  
OF PROFESSIONAL FEES AND  
EXPENSES**

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

20 **PLEASE TAKE NOTICE** that on February 3, 2014, at 10:00 a.m., in  
21 Courtroom 10D of the United States District Court for the Central District of  
22 California, located at 411 West Fourth Street, Santa Ana, California, the Court will  
23 consider the applications of David A. Gill, Receiver, and his professionals below for  
24 allowance and payment of compensation and reimbursement of expenses for services  
25 rendered in this case. The applications are submitted in accordance with guidelines  
26 adopted by the U.S. Securities and Exchange Commission (the "SEC"). A copy of  
27 each application was forwarded to the SEC's counsel prior to filing, and the Receiver  
28 is informed that the SEC has no unresolved objections to the relief requested therein.

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1. David A. Gill, Receiver (2nd interim)

Period covered: April 1, 2012, through September 30, 2013

Fees:	\$27,282.50
Costs:	<u>911.84</u>
Total:	\$28,194.34

2. Danning, Gill, Diamond & Kollitz, LLP, general counsel (2nd interim)

Period covered: April 1, 2012, through September 30, 2013

Fees:	\$409,081.00
Costs:	<u>6,001.37</u>
Total:	\$415,082.37

On an interim basis, Danning, Gill, Diamond & Kollitz, LLP, is requesting that the Court authorize the Receiver to pay up to 80% of the allowed fees and 100% of the allowed expenses. Thus, subject to the availability of funds, the amount to be paid to this professional if fees are allowed in full will be \$327,264.80. The balance (\$81,816.20) will be paid only upon future application and approval of the Court.

3. Crowe Horwath, accountants (1st interim)

Period covered: August 19, 2011, through September 30, 2013

Fees:	\$78,152.50
Costs:	<u>72.99</u>
Total:	\$78,225.49

4. PCG Consultants, forensic analyst and investigator (2nd interim)

Period covered: April 16, 2012, through October 6, 2013

Fees: <sup>1</sup>	\$130,831.20
Costs:	<u>0.00</u>
Total:	\$130,831.20

<sup>1</sup> This amount is equal to the value of PCG's services rendered (\$145,368.00), less a voluntary 10% discount.

1           **PLEASE TAKE FURTHER NOTICE** that copies of the applications may be  
2 may be viewed at the office of the Clerk of the Court, at 411 West Fourth Street,  
3 Santa Ana, California, or may be downloaded from the Receiver’s website:

4   <http://www.westmoorereceivership.com>

5           **PLEASE TAKE FURTHER NOTICE** that any objection to a professional’s  
6 application must be in writing and filed with the Clerk of the Court and served upon  
7 the professional not less than 21 days before the hearing. Failure to comply with this  
8 procedure may be deemed consent to the granting of the relief requested. If you do  
9 not have any objection to the applications, you do not need to take any further action.

10  
11 DATED: January 3, 2014

DANNING, GILL, DIAMOND &  
KOLLITZ, LLP

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13  
14 By:           /s/ John N. Tedford, IV            
15                                   JOHN N. TEDFORD IV  
16                                   Attorneys for David A. Gill, Receiver  
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1 **PROOF OF SERVICE**

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

5 On January 3, 2014, I served true copies of the following document(s)  
6 described as **NOTICE OF FILING OF APPLICATIONS FOR APPROVAL OF PROFESSIONAL FEES AND EXPENSES** on the interested parties in this action as follows:

7 **SEE ATTACHED SERVICE LIST**

8 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package  
9 addressed to the persons at the addresses listed in the Service List and placed the  
10 envelope for collection and mailing, following our ordinary business practices. I am  
11 readily familiar with Danning, Gill, Diamond & Kollitz, LLP's practice for collecting  
12 and processing correspondence for mailing. On the same day that the  
13 correspondence is placed for collection and mailing, it is deposited in the ordinary  
14 course of business with the United States Postal Service, in a sealed envelope with  
15 postage fully prepaid.

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

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

24 Executed on January 3, 2014, at Los Angeles, California.

25 /s/Patricia Morris  
26 PATRICIA MORRIS

1 **Counsel for Plaintiff**  
2 **Securities and Exchange Commission**  
3 Spencer E. Bendell, Esq.  
4 Sam S. Puathasnanon, Esq.  
5 Security & Exchange Commission  
6 5670 Wilshire Blvd., 11th Floor  
7 Los Angeles, CA 90036

8 **Parties requesting service of notices by mail**

9 Eleanor M. Egan Living Trust  
10 ATTN: Eleanor Egan, Trustee  
11 1893 Parkview Circle  
12 Costa Mesa, CA 92627

13 Phyllis Fredericks  
14 3718 Oakview Court  
15 Fallbrook, CA 92028

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