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16 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
17 **FOR THE COUNTY OF LOS ANGELES**

18
19 INSURANCE COMMISSIONER OF THE
STATE OF CALIFORNIA,

20 Applicant,

21 v.

22 GOLDEN STATE MUTUAL LIFE
23 INSURANCE COMPANY, a California
corporation,

24 Respondent.

Case No. BS123005
Assigned to Hon. Joanne O'Donnell, Dept. 86

**DECLARATIONS AND EXHIBITS IN
SUPPORT OF LIQUIDATOR'S
APPLICATION TO APPROVE
LIQUIDATION EXPENSES**

[Filed concurrently with Notice,
Memorandum, and Proof of Service]

Date: March 25, 2015
Time: 9:30 a.m.
Dept: 86

DECLARATION OF SCOTT PEARCE IN SUPPORT OF
LIQUIDATOR'S APPLICATION TO APPROVE LIQUIDATION EXPENSES

I, Scott Pearce, declare as follows:

1. I have personal knowledge of the facts and circumstances set forth in this declaration, and if called upon to do so, I could and would competently testify thereto.

2. I am the Senior Estate Trust Officer for the Insurance Commissioner's Conservation & Liquidation Office ("CLO") and have held that position since 2004. On behalf of the Insurance Commissioner, the CLO acts to rehabilitate and/or liquidate, under Court supervision, troubled insurance enterprises. The CLO operates as a fiduciary for the benefit of claimants, handling the property of the failed enterprises in a prudent, cost-effective, fair, timely and expeditious manner. The CLO currently oversees the conservation or liquidation of 19 insurance companies. The CLO's executives have extensive insurance industry and insurance conservation, rehabilitation and liquidation experience.

3. Starting on September 30, 2009, and continuing to the present, I have been and currently am the Estate Trust Officer on behalf of the Insurance Commissioner in his Statutory Capacity as Conservator ("Conservator") and then as Liquidator ("Liquidator") of Golden State Mutual Life Insurance Company ("Golden State"). I have over 25 years of experience in the insurance industry and insurance conservation, rehabilitation and liquidation experience. As the Senior Estate Trust Officer on behalf of the Conservator and now Liquidator of Golden State, I am knowledgeable about the financial affairs of Golden State and am responsible for the supervision and management of matters pertaining to the conservation and liquidation of Golden State.

4. I have read the Liquidator's Application To Approve Liquidation Expenses ("Application").

5. Based on my knowledge, supervision and management of matters pertaining to Golden State, my experience, review and understanding of the events related to the conservation and now liquidation of Golden State, my and my staff's review of the files and records routinely maintained in the regular and ordinary course of business and believed to be entered

1 contemporaneously by persons having knowledge of the events recorded and whose job duties
2 include recording them, and my review of this Application and its supporting papers and
3 documents, I state the following:

4 **Overview of Golden State's Conservation and Liquidation.**

5 6. Golden State's conservation and then liquidation has been complex and
6 challenging, and I and my staff has worked diligently to address and resolve the numerous issues
7 presented by Golden State's severe financial impairment and hazardous operating condition
8 which necessitated its conservation and then liquidation. The liquidation of Golden State was no
9 simple or uncontested matter and, instead, required the services of sophisticated and experienced
10 professionals for which approval of the expenses for their services is herein requested. To that
11 end, a team of experienced professionals, clerks and assistants were assembled to address the
12 issues unique to Golden State including me, CLO staff, Joe Holloway who was employed by INS
13 Consultants, Todd Donovan, attorneys Michael R. Weiss of Epstein Turner Weiss and Robert
14 Nunnally of Wisener Nunnally Gold, accounting and financial consultants Larson & Rosenberger
15 / JLK Rosenberger, Ervin Cohn & Jessup, and real estate consultant Peter Kane of Kane
16 Corporation.

17 7. Golden State was conserved because as of June 30, 2009, Golden State was
18 financially impaired pursuant to Insurance Code § 988 and deemed to be operating in a hazardous
19 financial condition, in that its reported paid-in capital and surplus of assets in excess of liabilities
20 was \$1,650,693 instead of the required \$5,000,000. Golden State could no longer continue its
21 operations without conservation because it lacked sufficient paid-in capital and surplus to ensure
22 policyholder safety. The business operations of Golden State were producing losses of \$300,000
23 per month with no plan to arrest the financial deterioration or restore profitability. As a result,
24 Golden State's insolvency was irreversible.

25 8. Financial examination determined that Golden State's statutory financial
26 statements, as filed with the Department of Insurance as of June 30, 2009, included numerous
27 material misstatements that if properly recorded would have further reduced Golden State's
28 already deficient surplus. The accuracy and integrity of the reported financial information from

1 the company and its management was of great concern to me and to the Commissioner's staff.
2 One example is the fact that at the time of conservation 20 bank accounts used by Golden State
3 had not been reconciled in over 9 months. The officers responsible for the financial stability and
4 performance of Golden State were the President/CEO and the CFO/Treasurer. Neither officer
5 demonstrated any plan or ability to address the impairment and neither was being held
6 accountable within the existing corporate structure for the condition of the company. Both
7 officers were terminated early in the Golden State's conservation. Golden State needed seasoned
8 executive and financial leadership.

9 9. On January 28, 2011, the Court terminated the Insurance Commissioner's status as
10 Conservator and ordered and appointed the Insurance Commissioner to serve as Golden State's
11 Liquidator. The Insurance Commissioner was appointed to serve as Golden State's Liquidator
12 because Golden State was insolvent in that, as of September 30, 2010, Golden State's estimated
13 liabilities of \$9,291,895 exceeded its estimated remaining assets of \$5,721,154 by over \$3.5
14 million. The Order Appointing Liquidator vests title to Golden State's assets in the Liquidator,
15 directs the Liquidator to liquidate and wind up the business of Golden State, and authorizes the
16 Liquidator to sell, transfer or otherwise dispose of Golden State's property at its reasonable
17 market value. Attached hereto and incorporated herein as Exhibit "1" is a true and correct copy of
18 the Order Appointing Liquidator and Injunction in Aid of Liquidation dated January 28, 2011
19 ("Order Appointing Liquidator").

20 10. As a result of the work performed by me and the Liquidator's staff, the Liquidator
21 successfully (1) transferred Golden State's 120,000 policies with over \$71 million in reserve
22 liability to a financially solvent insurer, IA American Life Insurance Company, at no loss or
23 coverage reduction to policyholders, (2) secured insurance guarantee coverage for those
24 policyholders and disabled persons not transferred to the solvent insurer, (3) maintained pension
25 plan benefits and provided employment transition assistance for Golden State's employees, (4)
26 protected Golden State's core assets, (5) resolved lawsuits and claims against the company, (6)
27 wound-down the company's extensive multi-state operations and liabilities, and (7) completed
28 many other actions essential to Golden State's liquidation in a relatively short period of time.

1 Absent the successful transfer of Golden State's policies to a financially solvent insurer, the
2 majority of the 120,000 policies would have been subject to the statutory benefit limitations and
3 reductions imposed by state insurance guaranty associations, including the requirement that
4 policy benefit payments be limited to "eighty percent" of benefits (i.e., 20% loss of benefits)
5 under California Guaranty Act and Insurance Code § 1067.02(c). Similarly, without securing the
6 insurance guarantee coverage for those policyholders and disabled persons that were not
7 transferred to the solvent insurer, their policies and disability benefits would likely remain unpaid
8 indefinitely due to the severity of Golden State's insolvency.

9 11. The Liquidator's work and efforts over the past 5 years and three months has
10 substantially reduced or resolved many of the liabilities the estate faced. The current liability to
11 insurance guarantee associations for assuming non-transferred policy obligations and the liability
12 to the Pension Benefit Guarantee Corporation ("PBGC") for assuming Golden State's substantial
13 pre-conservation un-funded pension obligations are estimated to be at least \$1,664,205 and at
14 least \$5,124,832, respectively. The majority of these liabilities continue today because (1) the
15 liability to state guarantee associations remains a valid claim and is due to their statutory
16 obligation to pay the coverage benefits owed under Golden State's non-assumed policies and (2)
17 the unfunded employee pension liability existed prior to conservation as a result of Golden State
18 not fully paying its pension fund obligations. Such liabilities are Priority Class 2 and Priority
19 Class 7 liabilities, which are priority classes which must be paid in full before the payment of any
20 claims by Certificate of Contribution holders who are a Priority Class 8 liability under Insurance
21 Code § 1033.

22 12. Winding up the company's assets, liabilities and business operations, transferring
23 the policies, reducing liabilities, resolving litigation and the many other actions, all require
24 expenses. Over 25 applications seeking court approval of all major actions taken by the
25 Liquidator have been filed with the Court, nearly all of which were approved; and thus, the
26 Liquidator's actions and related expenses were reasonable, necessary, transparent and
27 appropriately handled and disclosed.
28

Descriptions Of The Services Performed By The Consultants At Issue.

13. The consultants at issue in this Application submitted detailed timekeeping, invoices and documentation detailing the services and work performed for Golden State and the Liquidator. Upon receipt of the invoices and documentation, I and my staff carefully reviewed the timekeeping, invoices and documentation for accuracy and compliance with the scope of work for which the consultants were retained, and for any excessive or duplicative charges, and where appropriate discussed the timekeeping, invoices and documentation with the consultants, requested additional information and documentation, compared the services and tasks performed by the consultants with my own understanding and first-hand knowledge of the work performed by the consultants, and sought clarification and/or correction where deemed appropriate. The rates and expenses charged by these consultants for the services they provided were reasonable, necessary, and at or below market for professionals with their experience levels and for the duties, responsibilities and accomplishments undertaken and completed. The Liquidator's actions and the proposed payments sought for approval in this Application were reasonable and necessary for Golden State's liquidation, are reasonable for the services performed and were rendered in the best interests of Golden State's estate.

14. I and my staff worked directly with each of the seven consultants, who had work plans, deadlines and deliverables. I and my staff reviewed the services and deliverables provided by these consultants, and ensured that the essential services, reports and studies were satisfactorily performed and delivered on time. As such, I am readily familiar with and authorized the work performed by these consultants.

15. Conservation & Liquidation Office ("CLO"): The CLO is an administrative service entity created by the Insurance Commissioner to administer the estates of insurers undergoing conservation or liquidation in California. Upon obtaining a conservation or liquidation order, the Insurance Commissioner generally delegates his statutory administrative duties over the insurer to the CLO and/or to special deputy insurance commissioners, pursuant to Insurance Code § 1035. The CLO's administrative expenses are allocated to each conservation or liquidation estate it manages on a pro rata basis ("Allocated Expenses"). Allocated Expenses are

1 non-estate specific expenses and include office supplies, rent, utilities and other occupancy
 2 expenses as well as salaries and benefits for CLO and CAB employees. The portion of Allocated
 3 Expenses charged to each estate is determined by the amount of time CLO employees worked on
 4 estate matters. For example, if total estate hours for a particular month is 4,000 hours, and 200 of
 5 those are attributed to Golden State, the CLO would charge Golden State's estate 5% (or
 6 $200/4,000$) of the Allocated Expenses for that month. Allocated Expenses also include the CAB's
 7 administrative expenses, which are based on hours billed by the CAB's legal staff and the pass-
 8 through billings associated with work performed by the Attorney General's Office.

9 16. Todd Donovan: Todd Donovan was the full-time operations assistant to the
 10 Liquidator. Mr. Donovan provided full-time and then part-time services to the Liquidator for the
 11 day-to-day management of Golden State's operations and liquidation, prepared and distributed
 12 complex information packages to the Liquidator and his staff, developed and maintained reporting
 13 metrics for management, managed vital policy system/data clean-up efforts including removal of
 14 numerous terminated policies and duplicative policy entries thereby properly correcting Golden
 15 State's policy coverage liability by reducing improper system/data errors by over \$2 million,
 16 assisted with successfully shutting down operations, prepared the final economic true up and
 17 release of liabilities with IA American, assisted with the transition of Golden State's unfunded
 18 pension liability and ongoing plan administration to the PBGC, and successfully transitioned
 19 Golden State's Group Life certificate holder liability and Long Term Disability liability to the
 20 applicable insurance guarantee associations. True and correct copies of memoranda and invoices
 21 prepared by Mr. Donovan which detail the services and tasks performed by Mr. Donovan for the
 22 period January 1, 2012 through December 31, 2014, are attached hereto and incorporated herein
 23 as Exhibit "2".

24 17. INS Consultants: INS Consultants provided estate liquidation and operations
 25 closing services to the Liquidator for the day-to-day management of Golden State's operations
 26 and liquidation, including Joe Holloway who served as the Liquidator's former on-site supervisor
 27 and managed Golden State's operations in conservation. During 2012, Mr. Holloway provided
 28 limited services to the Liquidator totaling only \$1,600. A true and correct copy of an invoice

1 prepared by INS Consultants for services performed by Mr. Holloway for the period January 1,
2 2012 through December 31, 2012, is attached hereto and incorporated herein as Exhibit “3”.

3 18. Epstein Turner Weiss: Epstein Turner Weiss is a law firm that provided legal
4 services to the Liquidator and his staff including providing advice concerning insurance
5 conservation and liquidation, rehabilitation, reinsurance, policy termination, asset liquidation,
6 employment termination, litigations including the matter *Community Impact Development II, LLC*
7 (*“CID”*) v. *Golden State Mutual Life Insurance Company*, Los Angeles Superior Court Case No.
8 BC462745, real estate, re-negotiation of lease terms and terminations, Golden State’s retirement
9 plan and PBGC issues, private sector employment and employment discrimination claims and
10 litigation matters, the sale of Golden State’s book of insurance business, corporate governance,
11 and other issues and matters pertaining to Golden State. A four month above-average sample of
12 true and correct copies of invoices prepared by Epstein Turner Weiss detailing the services and
13 tasks performed by Epstein Turner Weiss during that period are attached hereto and incorporated
14 herein as Exhibit “4”.

15 19. Wisener Nunnally Gold: Wisener Nunnally Gold is a law firm that provided legal
16 services including assisting with negotiating the sale of the Golden State’s insurance policies and
17 annuity contracts and drafting the agreements for said sale, transfer of historical materials to
18 UCLA Library, and additional related matters. True and correct copies of invoices prepared by
19 Wisener Nunnally Gold which details the services and tasks performed by Wisener Nunnally
20 Gold for the period January 1, 2012 through December 31, 2014, are attached hereto and
21 incorporated herein as Exhibit “5”.

22 20. Larson & Rosenberger / JLK Rosenberger: Larson & Rosenberger is a Certified
23 Public Accounting firm that provided financial audits, tax liability consulting and tax return
24 preparation for a number of years prior to the conservation and was retained by the Liquidator
25 under essentially the same terms to continue providing professional accounting and tax services to
26 the Golden State estate. Larson & Rosenberger changed its name to JLK Rosenberger in 2013.
27 At the time of Conservation in late 2009, Golden State had not completed its annual financial
28 audit for 2008. Under the direction of the Liquidator’s staff, Larson & Rosenberger completed

1 financial audits and statutory financial statements. The audits and statements were required by
 2 law and were vital to the evaluation of Golden State's financial sustainability and business
 3 capabilities. The services were provided on a fee basis, and not an hourly basis. True and correct
 4 copies of invoices for the services performed by Larson & Rosenberger which specify the
 5 services to be performed and the compensation for performance are attached hereto and
 6 incorporated herein as Exhibit "6" hereto.

7 21. Kane Corporation: Kane Corporation provided mortgage loan marketing services
 8 and commercial real estate consulting services to the Liquidator regarding Golden State's
 9 commercial mortgage loan portfolio and office buildings, marketed and solicited Golden States
 10 commercial mortgage loan portfolio in an effort to maximize its value, assisted with the sale of
 11 two foreclosed loans, inspected each district office, evaluated and interviewed local real estate
 12 brokers to develop an asset disposition plan, and continues to assist in the disposition of
 13 remaining real estate assets. A four month above-average sample of true and correct copies of
 14 invoices prepared by Kane Corporation detailing the services and tasks performed by Kane
 15 Corporation during that period are attached hereto and incorporated herein as Exhibit "7".

16 22. Ervin Cohen & Jessup: Ervin Cohen & Jessup is a law firm that provided legal
 17 services to the Liquidator and his staff including providing expert testimony and advice
 18 concerning real estate sales transactions and documentation, real estate leasing, the relationship of
 19 personalty and real estate chain of title, the customs and practices regarding the duty of inquiry
 20 imposed upon a purchaser of commercial real estate, and the custom and practice in the real estate
 21 transaction industry and the commercial leasing industry with regard to personalty of the tenant
 22 and fixture determinations. True and correct copies of the documents supporting the services
 23 performed by Ervin Cohen & Jessup which specify the services to be performed and the
 24 compensation to be paid for performance of the services are attached hereto and incorporated
 25 herein as Exhibit "8" hereto.

26 23. Cooke's Crating: Cooke's Crating provided fine art packing, removing and
 27 transporting for Golden State's fine art collection, historical matters and records, which were
 28 necessary to properly package, remove and transport these items. A four month sample of true

and correct copies of invoices prepared by Cooke's Crating detailing the services and tasks performed by Cooke's Crating during that period are attached hereto and incorporated herein as Exhibit "9".

24. ART Movers: ART Movers provided fine art storage for Golden State's fine art collection, historical matters and records. A four month sample of true and correct copies of invoices prepared by ART Movers detailing the services and tasks performed by ART Movers during that period are attached hereto and incorporated herein as Exhibit "10".

Year By Year Detail Of Work Performed And Fees And Expenses Incurred.

25. To detail the Liquidator's expenses for the three year period from January 1, 2012 through December 31, 2014, I have divided the time period at issue by year – 2012, 2013 and 2014.

2012 - Work Performed and Fees/Expenses Incurred.

26. The Liquidator's primary objectives in 2012 were to prepare Golden State's commercial real estate properties for sale, monetize Golden State's assets, defend against litigation asserting adverse claims of ownership of Golden State's historical murals, resolve non-assumed policy liabilities, and continue to wind up Golden State's business and affairs. From January 1, 2012 through December 31, 2012, the Liquidator's staff performed the following necessary and significant work, in addition to additional routine work performed on a daily basis:

- a. Prepared, responded to requests for information, and completed the final financial "True Up" and reconciliation of the assumption reinsurance transaction between Golden State and solvent insurer IA American Life Insurance Company. This reinsurance transaction resulted in the successful transfer to IA American of Golden State's 120,000 policies and annuity contracts (a substantial benefit to the policyholders) amounting to approximately \$71 million in reserve liability and certain of Golden State's assets totaling approximately \$60 million including Golden State's commercial mortgage portfolio, bond portfolio, stock portfolio and other assets. Without this assumption transaction, many of the 120,000 insurance

1 policies would have been subject to the benefit limitations and reductions
2 required by state insurance guaranty associations, including the “eighty
3 percent” policy payment limitation (i.e., 20% policy reduction) under
4 California Insurance Code § 1067.02(c).

- 5 b. Investigated and responded to weekly data and records requests from IA
6 American, and investigated and responded to numerous weekly policy and
7 claim related inquiries.
- 8 c. Further negotiated and reached agreement with the National Organization
9 of Life and Health Insurance Guaranty Associations (“NOLHGA”) through
10 which NOLGHA agreed to provide life, health and long-term disability
11 coverage to Golden State’s group life certificate holders, long-term
12 disability claimants, and non-assumed policy liability. Pre-conservation
13 Golden State management and executive staff did not establish or maintain
14 proper reserves for this insurance coverage liability, exposing Golden State
15 to approximately \$1,664,205 in un-reserved, un-secured coverage
16 liabilities. Without NOLHGA’s coverage for these policies, Golden State’s
17 insureds would have lost their coverage and not received any benefits. As
18 a result of NOLGHA’s assumption of the coverage liabilities, NOLHGA
19 has a Priority Class 2 claim against Golden State’s remaining assets of at
20 least \$1,664,205.
- 21 d. Successfully applied for and received Court approval for the policy
22 assumption agreement with NOLHGA including approval of negotiated
23 claim handling agreements, rate tables and issuance of alternative policies
24 to Golden State’s health and long-term disability insureds.
- 25 e. Successfully reduced Priority Class 2 liabilities against Golden State’s
26 remaining assets by approximately \$548,000 due to refining NOLHGA’s
27 coverage of Golden State’s un-reserved long-term disability and group life
28 insurance policies.

- 1 f. Defended against complex and fact intensive litigation asserting adverse
2 claims of ownership of Golden State's two historical murals in the lawsuit
3 *Community Impact Development II, LLC ("CID") v. Golden State Mutual*
4 *Life Insurance Company*, Los Angeles Superior Court Case No.
5 BC462745. The two murals are (1) "*The Negro in California History:*
6 *Exploration and Colonization*" by Charles Alston and (2) "*The Negro in*
7 *California History: Settlement & Development*" by Hale Woodruff
8 (collectively, "Murals"). The Murals are painted on canvas and depict the
9 contributions of African Americans to California's history. The first mural
10 depicts the years 1527 to 1850, and the second depicts the years 1850 to
11 1949. Extensive discovery, expert discovery, law and motion, and cross-
12 motions for summary judgment occurred in 2012.
- 13 g. Marketed for sale all of Golden State's real property assets which were
14 formerly used by Golden State for its district offices.
- 15 h. Successfully sold and received Court approval for the sale of four of
16 Golden State's real property formerly used for Golden State's now-closed
17 district offices. The four properties sold are the properties located in Dallas
18 Texas, Detroit Michigan, Winston-Salem North Carolina, and Houston
19 Texas.
- 20 i. Evaluate Golden State reinsurance policies, claims and assignment to the
21 California Life & Health Insurance Guaranty Association for
22 reimbursement of insurance guaranty association claim payments for
23 Golden State's insureds.
- 24 j. Evaluate creditor claims against Golden State, and respond to claims,
25 requests for information and threatened actions against assets in violation
26 of Order of Liquidation.
- 27 k. Filed appeal of Court's initial denial of Liquidator's application to approve
28 certain conservation and liquidation expenses, preparation and submission

to the Court of information and documents in support of expenses, and responded to expense inquiries, discovery demands, motions concerning discovery and objections.

- l. Organized and transferred historical, archival materials and documents to UCLA Library.
- m. Successfully negotiated and entered into an agreement for the loan of a significant portion of Golden State's art collection to the California African American Museum for display as part of a continuing city-wide art exhibition.
- n. Continually evaluated and responded to myriad community and special interest concerns regarding Golden State and its policyholders, historical significance, historical materials and art collection including the removable murals.
- o. Filed numerous applications with the Court for approval of administrative actions including applications for approval of sales of Golden State's real property, the liquidation of Golden State, continuation of the proof of claim deadline, settlements of claims and lawsuits against Golden State, and other actions.

27. To complete the work described above and many additional assignments, the Liquidator incurred \$987,415.93 in fees and expenses in 2012. The following shows the fees and expenses incurred to the consultants/vendors listed in this Application who provided services in 2012, at their hourly rates and the total for 2012.

<u>Consultant</u>	<u>Hourly Rates</u>	<u>Total 2012</u>	<u>Scope of Work</u>
Ins. Commissioner's CLO:	\$146-210	\$ 429,055.00	Liquidator's staff
Todd Donovan:	\$90	\$ 40,914.30	Management, consulting
INS Consultants:	\$160	\$ 1,600.00	Management, operations
Epstein Turner Weiss:	\$200-295	\$ 441,874.02	Legal services

1	Wisener Nunnally Gold:	\$250	\$ 4,106.51	Legal services
2	Larson & Rosenberger:	Fee based	\$ 9,031.85	Financial, accounting
3	Kane Corporation:	\$149-250	\$ 40,888.25	Real estate services
4	Ervin Cohn & Jessup:	Fee based	\$ 10,000.00	
5	Cooke's Crating:	Fee based	\$ 1,018.00	Art collection storage services
6	ART Movers:	Fee based	<u>\$ 8,928.00</u>	Art collection moving services
7	Total for 2012:		\$ 987,415.93	

8

9 **2013 - Work Performed and Fees/Expenses Incurred.**

10 28. The Liquidator's primary objectives in 2013 were to prepare Golden State's

11 commercial real estate properties for sale, monetize Golden State's assets, defend against

12 litigation asserting adverse claims of ownership of Golden State's historical murals, resolve non-

13 assumed policy liabilities, and continue to wind up Golden State's assets, liabilities, business and

14 remaining affairs. From January 1, 2013 through December 31, 2013, the Liquidator's staff

15 performed the following necessary and significant work, in addition to additional routine work

16 performed on a daily basis:

- 17 a. Marketed for sale Golden State's remaining real property assets which
- 18 were formerly used by Golden State for its district offices.
- 19 b. Successfully sold and received Court approval for the sale of two of
- 20 Golden State's real property formerly used for Golden State's now-closed
- 21 district offices.
- 22 c. Continued to defend and prosecute cross-claims concerning the ownership
- 23 of Golden State's two historical murals in the lawsuit *Community Impact*
- 24 *Development II, LLC ("CID") v. Golden State Mutual Life Insurance*
- 25 *Company*, including completed discovery and expert depositions, prepared
- 26 for trial, participated in two mediation sessions and participated in a
- 27 mandatory settlement conference. The case was resolved in October 2013
- 28 two weeks before trial in a Court mediated settlement, and Liquidation

- 1 Court approval of the settlement was received on December 6, 2013.
- 2 d. Applied for and received Liquidation Court approval of the settlement of
- 3 the mural lawsuit *CID v. Golden State* on December 6, 2013.
- 4 e. Evaluated creditor and third party claims against Golden State, respond to
- 5 claims and requests for information, oppose non-complying late filed
- 6 claims.
- 7 f. Evaluate, respond and resolve unemployment claims, workers'
- 8 compensation claims, insurance tax claims and real property tax claims
- 9 against Golden State; prepare lien releases re same.
- 10 g. Prepared appeal and appellate motion of Court's initial denial of
- 11 Liquidator's application to approve certain conservation and liquidation
- 12 expenses, preparation and submission to the Court of information and
- 13 documents in support of expenses, and responded to expense inquiries,
- 14 discovery demands, motions concerning discovery and objections.
- 15 h. Prepared and evaluated additional information, court applications and
- 16 oppositions to Liquidator's expense applications.
- 17 i. Evaluate and respond to offers to purchase Golden State's assets including
- 18 art collection, individual artworks and real estate.
- 19 j. Organized and evaluated historical, archival materials and documents for
- 20 transfer to UCLA Library.
- 21 k. Coordinate removal and disposal of remaining items at company's former
- 22 home offices.
- 23 l. Successfully negotiated and entered into an agreement for the extension of
- 24 the loan of a significant portion of Golden State's art collection to the
- 25 California African American Museum for display as part of a continuing
- 26 city-wide art exhibition.
- 27 m. Filed additional applications with the Court for approval of administrative
- 28 actions including applications for approval of sales of Golden State's real

property, continuation of the proof of claim deadline, and other actions.

29. To complete the work described above and many additional assignments, the Liquidator incurred \$546,213.00 in fees and expenses in 2013. The following shows the fees and expenses incurred to the consultants/vendors listed in this Application who provided services in 2013, at their hourly rates and the total for 2013.

<u>Consultant</u>	<u>Hourly Rates</u>	<u>Total 2013</u>	<u>Scope of Work</u>
Ins. Commissioner's CLO:	\$166-215	\$ 240,118.00	Liquidator's staff
Todd Donovan:	\$90	\$ 17,100.00	Management, consulting
Epstein Turner Weiss:	\$200-295	\$ 224,708.00	Legal services
Wisener Nunnally Gold:	\$250	\$ 12,771.00	Legal services
JLK Rosenberger	Fee based	\$ 9,000.00	Financial, accounting
Kane Corporation:	\$149-250	\$ 33,711.00	Real estate services
Cooke's Crating:	Fee based	\$ 691.00	Art collection storage services
ART Movers:	Fee based	<u>\$ 8,114.00</u>	Art collection moving services
Total for 2013:		\$ 546,213.00	

2014 - Work Performed and Fees/Expenses Incurred.

30. The Liquidator's primary objectives in 2014 were to continue to wind up Golden State's assets, liabilities, business and remaining affairs. From January 1, 2014 through December 31, 2014, the Liquidator's staff performed the following necessary and significant work, in addition to additional routine work performed on a daily basis:

- a. Marketed for sale Golden State's remaining real property assets which were formerly used by Golden State for its district offices.
- b. Evaluated property tax status of real property assets, expense analyses, and strategy re potential turnover of assets.
- c. Continued with agreement for the loan of a significant portion of Golden State's art collection to the California African American Museum for

display as part of a continuing city-wide art exhibition.

- d. Evaluate and respond to offers to purchase Golden State's assets including art collection, individual artworks and real estate; prepare purchase documents; meetings with potential purchasers; evaluations of purchase criteria and proposals; and viewings of artworks.
- e. Evaluated creditor and third party claims against Golden State, respond to claims and requests for information, oppose non-complying late filed claims.
- f. Finalize settlement and settlement payment concerning the lawsuit *CID v. Golden State*.
- g. Organized and evaluated historical, archival materials and documents for transfer to UCLA Library, coordinated transfer.
- h. Evaluate and respond real property tax claims against Golden State.
- i. Prepared and evaluated additional information, court applications and oppositions to Liquidator's expense applications.
- j. Evaluated proof of claims process, prepared court application for Court approval of administrative actions including proof of claims process, liquidation of Golden State, and other actions.

31. To complete the work described above and many additional assignments, the Liquidator incurred \$231,247.72 in fees and expenses in 2014. The following shows the fees and expenses incurred to the consultants/vendors listed in this Application who provided services in 2014, at their hourly rates and the total for 2014.

<u>Consultant</u>	<u>Hourly Rates</u>	<u>Total 2014</u>	<u>Scope of Work</u>
Ins. Commissioner's CLO:	\$184-279	\$ 131,993.35	Liquidator's staff
Todd Donovan:	\$90	\$ 3,532.50	Management, consulting
Epstein Turner Weiss:	\$200-295	\$ 60,122.36	Legal services
Wisener Nunnally Gold:	\$250	\$ 837.50	Legal services

JLK Rosenberger	Fee based	\$ 9,036.61	Financial, accounting
Kane Corporation:	\$149-250	\$ 20,293.75	Real estate services
Cooke's Crating:	Fee based	\$ 690.77	Art collection storage services
ART Movers:	Fee based	<u>\$ 4,740.88</u>	Art collection moving services
Total for 2014:		\$ 231,247.72	

Expenses from 2007 through 2014 Show Significant Expense reductions during Conservation and Liquidation.

32. Prior to conservation, Golden State's general expenses greatly increased in 2009 over years 2007 and 2008, increasing to \$13,457,390 in 2009. After 2009, the Insurance Commissioner – first as Conservator and then as Liquidator – reduced Golden State's general expenses for 2010 by nearly \$3 million and reduced general expenses for 2011 by another \$9 million to \$1,617,845. Thereafter, general expenses in 2012, 2013 and 2014 were reduced further. For year 2014, general expenses were limited to \$231,247.72. The table below shows Golden State's expenses for 2007 through 2014.

<u>Year</u>	<u>General Expenses</u>	<u>Taxes, Licenses, Fees (excludes federal income tax)</u>	<u>Total</u>
2007	\$ 8,820,497	\$ 936,927	\$ 9,757,424
2008	\$ 7,686,229	\$ 941,937	\$ 8,628,166
2009	\$11,691,063	\$1,766,327	\$13,457,390
2010	\$ 8,659,217	\$2,011,914	\$10,671,131
2011	\$ 1,617,845	\$ 0	\$ 1,617,845
2012	\$ 987,416	\$ 0	\$ 987,415
2013	\$ 537,213	\$ 0	\$ 537,213
2014	\$ 231,247	\$ 0	\$ 231,247

Golden State's Current Remaining Assets.

33. Golden State's remaining assets total \$416,607 as of December 31, 2014. The assets consist of (1) Golden State's remaining real estate currently valued at approximately \$150,000, (2) Golden State's remaining Art Collection currently valued at \$40,000 with a potential purchase proposal of \$65,000, and (3) Golden State's remaining cash investments and investment income currently valued at \$226,607 [$\$150,000 + \$40,000 + \$226,607 = \$416,607$]. The Liquidator has received an offer from the County of Los Angeles through its Los Angeles County Arts Commission for the Liquidator to sell Golden State's Art Collection to the County for \$65,000. The Liquidator anticipates filing an estate closing application after completing the sale of Golden State's remaining real estate and Art Collection.

2012-2014 Expenses.

34. The expenses incurred by the Liquidator necessary for Golden State's liquidation for which approval is requested in this Application for each consultant are the following. A spreadsheet showing the monthly expenses for each consultant for the period 2012 through 2014 is attached hereto and incorporated herein as Exhibit 11.

a. For January 1, 2012 through December 31, 2012:

1. Ins. Commissioner's CLO:	\$ 429,055.00
2. Todd Donovan:	\$ 40,914.30
3. INS Consultants:	\$ 1,600.00
4. Epstein Turner Weiss:	\$ 441,874.02
5. Wisener Nunnally Gold:	\$ 4,106.51
6. Larson & Rosenberger:	\$ 9,031.85
7. Kane Corporation:	\$ 40,888.25
8. Ervin Cohen & Jessup:	\$ 10,000.00
9. Cooke's Crating:	\$ 1,018.00
10. ART Movers:	\$ 8,928.00
Total for 2012:	\$ 987,415.93

b. For January 1, 2013 through December 31, 2013:

1. Ins. Commissioner's CLO: \$ 240,118.00
2. Todd Donovan: \$ 17,100.00
3. Epstein Turner Weiss: \$ 224,708.00
4. Wisener Nunnally Gold: \$ 12,771.00
5. JLK Rosenberger: \$ 9,000.00
6. Kane Corporation: \$ 33,711.00
7. Cooke's Crating: \$ 691.00
8. ART Movers: \$ 8,114.00

Total for 2013: \$ 546,213.00

c. For January 1, 2014 through December 31, 2014:

1. Ins. Commissioner's CLO: \$ 131,993.35
2. Todd Donovan: \$ 3,532.50
3. Epstein Turner Weiss: \$ 60,122.36
4. Wisener Nunnally Gold: \$ 837.50
5. JLK Rosenberger: \$ 9,036.61
6. Kane Corporation: \$ 20,293.75
7. Cooke's Crating: \$ 690.77
8. ART Movers: \$ 4,740.88

Total for 2014: \$ 231,247.72

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

Executed on this 13TH day of February, 2015, at San Francisco, California.


SCOTT PEARCE

**DECLARATION OF MICHAEL R. WEISS IN SUPPORT OF
LIQUIDATOR'S APPLICATION TO APPROVE LIQUIDATION EXPENSES**

I, Michael R. Weiss, declare as follows:

1. I am over 18 years of age and have personal knowledge of the facts and circumstances set forth in this declaration, and if called upon to do so, I could and would competently testify thereto.

2. I am an attorney licensed to practice law in the State of California, and am a partner with the law firm Epstein Turner Weiss, A Professional Corporation. I and Epstein, Turner Weiss have been retained by the Insurance Commissioner of the State of California, in his capacity as Conservator ("Conservator") and then as Liquidator ("Liquidator") of Golden State Mutual Life Insurance Company ("Golden State"), to provide legal services concerning Golden State. I make this declaration in support of the Liquidator's Application To Approve Liquidation Expenses ("Application").

3. I received my license to practice law in California in December 1995, and have practiced law in California continuously since that date. In addition to my law degree, I have a Masters of Science in Mathematical Economics and a Bachelors of Arts in Economics.

4. I have practiced in the area of insurance company conservation and liquidation for the past fourteen years, the first four years with the California Attorney General's Office and the past ten years in private practice. I have represented the California Insurance Commissioner regarding the conservations and liquidations of Superior National Insurance Company, Superior Pacific Casualty Company, California Compensation Insurance Company, Combined Benefits Insurance Company, Commercial Compensation Casualty Company, Golden State Mutual Life Insurance Company, HIH America Compensation and Liability Insurance Company, and several other insolvent insurance companies. I also have represented the Oklahoma Department of Insurance, Illinois Department of Insurance and Federal Deposit Insurance Corporation concerning liquidation and asset issues and litigations.

5. With respect to the conservation and liquidation of Golden State Mutual Life Insurance Company, I and my firm Epstein Turner Weiss have provided and continue to provide

1 extensive legal services to the Insurance Commissioner including without limitation advice and
2 litigation services concerning insurance conservation and liquidation, rehabilitation, reinsurance,
3 policy termination, asset liquidation, employment termination, litigations, real estate, re-
4 negotiation of lease terms and terminations, Golden State's retirement plan and PBGC issues,
5 private sector employment and employment discrimination claims and litigation matters, the sale
6 of Golden State's book of insurance business, corporate governance, and many other issues and
7 matters pertaining to Golden State.

8 6. The invoices attached as Exhibit "4" are true and correct copies of original
9 invoices submitted by me to the Insurance Commissioner as Liquidator of Golden State for legal
10 services performed during the period January 1, 2012 through December 31, 2014. The invoices
11 represent a four-month sample of the invoices submitted to the Liquidator.

12 7. I and my staff provided written notice of the Liquidator's Application to Approve
13 Liquidation Expenses to Certificate of Contribution holders, The National Organization of Life
14 and Health Insurance Guaranty Associations and its attorneys, Pension Benefit Guaranty
15 Corporation and its attorney, and Pitney Bowes, Inc. The above described persons and entities
16 are listed on the Proof of Service filed concurrently herewith.

17 I declare under penalty of perjury under the laws of the State of California that the
18 foregoing is true and correct.

19 Executed on this 18 day of February, 2015, at Los Angeles, California.

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22 MICHAEL R. WEISS
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**DECLARATION OF ROBERT H. NUNNALLY, JR. IN SUPPORT OF
LIQUIDATOR'S APPLICATION TO APPROVE LIQUIDATION EXPENSES**

I, Robert H. Nunnally, Jr., declare as follows:

1. I am Robert H. Nunnally, Jr. I am over the age of eighteen. I am competent to be a witness. I have personal knowledge of the facts which I declare, which I acquired through my involvement in the matters I address in this declaration. If called upon to testify, I could and would do so.

2. I graduated with high honors from the University of Arkansas at Little Rock School of Law in 1984. I received my license to practice law in the State of Texas in 1984, and in the State of California in 1988. I became registered to practice before the United States Patent and Trademark Office in 2000. In addition to my law degree, I hold an undergraduate degree in physics from the University of Arkansas, located at Fayetteville.

3. Since 1984, I have worked as a practicing attorney, with an emphasis on insurance company insolvency, commercial litigation and intellectual property law. I am currently a limited liability partner in Wisener*Nunnally*Roth, LLP, formerly known as Wisener*Nunnally*Gold, LLP in Garland, Texas. Prior to my relocation to Garland, Texas, I was a shareholder in Rubinstein & Perry, a professional corporation, in Los Angeles, California.

4. Throughout my career, I have assisted insurance regulators who act as receivers of insurance companies in rehabilitation or liquidation. I have been extensively involved in insurance company transactions which seek to revitalize troubled insurance companies. This experience includes my work as co-lead counsel with Mr. Steven Green, Esq. of the California Attorney General's Office in connection with the Pacific Standard Life Insurance Company rehabilitation. In that case, a successful plan of rehabilitation was implemented after court approval following a contested trial.

5. I assisted the California Insurance Commissioner as Rehabilitator of Golden Eagle Insurance Company in connection with the rehabilitation plan for Golden Eagle Insurance Company. In that role, I served as one of the negotiators of the plan of rehabilitation for the company.

1 6. I assisted the Texas Special Deputy Receiver of Universal Insurance Exchange in
2 the drafting and successful litigation of a contested rehabilitation plan for that company. I
3 handled the rehabilitation trial as co-lead counsel, and served as a primary counsel in the drafting
4 of the plan of rehabilitation itself.

5 7. I am the current lead counsel representing the California Insurance Commissioner
6 in connection with the liquidation of the Mission Insurance Company Trust, the Mission National
7 Insurance Company Trust and the Enterprise Insurance Company Trust. In that role, I have
8 provided a diverse array of services to my client, including, without limitation, serving as lead
9 counsel to the Insurance Commissioner as Trustee in connection with the successful sale of
10 solvent subsidiary Mission Insurance Company of Texas.

11 8. In my litigation practice, I represent insurance liquidators and rehabilitators in
12 connection with litigation issues involving director and officer liability, reinsurance litigation,
13 proof of claim litigation including the complex coverage matters that can arise in connection with
14 proofs of claim.

15 9. I have given seminar presentations and written articles about insurance company
16 liquidation and rehabilitation a number of times throughout my career.

17 10. In my intellectual property practice, I have experience with the sale and licensing
18 of intellectual property, including in particular patents and trademarks. In the copyright realm, I
19 provide litigation representation, particularly in relation to intellectual property rights tied up in
20 insolvency proceedings. My practice experience includes representation of various creators of
21 intellectual property and purchasers of collectible material, including, without limitation,
22 independent film-makers, pharmaceutical companies, coin dealers, and authors.

23 11. In addition to my professional experience as an attorney, I have direct experience
24 in dealing with intellectual property, its licensing, preservation and use. I was the co-owner of the
25 netlabel Negative Sound Institute, a creative commons music netlabel which makes music by
26 artists from several countries available to listeners under Creative Commons licenses. In addition,
27 I make electronic music in my own right under the artist name Gurdonark. My music has
28 appeared in the soundtrack to film documentaries, computer games, televised programs, podcasts,

1 and over one thousand internet videos released in a variety of formats in a variety of countries. I
2 advocate for employment of a creative commons in which archived media is, with its owners'
3 permission, made available for the common use of all within the context of an ordered and
4 systematic copyright scheme.

5 12. In connection with the Golden State Mutual Life Insurance Company matter, I was
6 asked to provide assistance in drafting the successful plan of rehabilitation for the company. I
7 worked with Michael Weiss on this project. We managed the work to ensure that no duplication
8 ensued. I helped to negotiate aspects of the plan of rehabilitation, to draft its terms, and to assist
9 in the drafting of the motion for approval.

10 13. I also was asked to provide assistance in evaluating issues related to the
11 preservation of the company's historical assets and the realization of funds for the benefit of
12 creditors from the company's artwork.

13 14. My firm, located in Garland, Texas, intentionally charges a rate lower than the rate
14 customary in Los Angeles, California. I have thirty years of experience as a lawyer. Yet my
15 billing rate on this matter is \$ 250 an hour, far below the rate of similarly-situated lawyers in Los
16 Angeles County. My firm's travel expenses have been paid in this matter, but my overall fees and
17 expenses are well under the customary fees and expenses of lawyers of my experience.

18 15. Attached as Exhibit "5" to the Liquidator's Application to Approve Liquidation
19 Expenses are true and correct copies of my firm's invoices for the period January 2012 through
20 December 2014. These fees and expenses were reasonable and necessary. I am familiar with the
21 rates in the California market due to the fact that I practiced there for ten years and still handle a
22 percentage of my caseload in California. The fees and expenses my firm has charged are below-
23 market fees and reasonable expenses.

24 I declare under penalty of perjury under the laws of the State of California that the
25 foregoing is true and correct.

26 Executed on this ^{16TH} day of February, 2015, at Garland, Texas.

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ROBERT H. NUNNALLY, JR.

DECLARATION OF PETER C. KANE IN SUPPORT OF
LIQUIDATOR'S APPLICATION TO APPROVE LIQUIDATION EXPENSES

I, Peter C. Kane, declare as follows:

1. I am over 18 years of age and have personal knowledge of the facts and circumstances set forth in this declaration, and if called upon to do so, I could and would competently testify thereto.

2. I am a real estate consultant and have been actively engaged in the real estate and real estate "turnaround" profession since 1984. I am the chief executive officer of Kane Corporation. Kane Corporation ("Kane") is a real estate "turnaround" firm specializing in solving complex operational, financial, structural, and managerial problems for some of the largest problematic real estate portfolios in the United States. Kane has provided asset analysis, acquisition management, capital enhancement, debt/equity structuring, valuation, disposition, and consultation services for a variety of clients, including without limitation life insurance companies, property and casualty insurance companies, Fortune 500 companies, savings banks, community banks, national banks, state/federal regulatory authorities, public accounting firms, attorneys, real estate service companies, and private investors.

3. I have been a licensed real estate professional since 1980, and maintain affiliations with the National Association of Realtors, California Association of Realtors, National Association of Insurance Commissioners, and International Association of Insurance Receivers.

4. Starting on September 30, 2009, Kane has been retained by the Insurance Commissioner of the State of California in his capacity as Conservator and then as Liquidator ("Liquidator") of Golden State Mutual Life Insurance Company ("Golden State"), to provide, and has provided, real estate consulting services including real estate asset analyses, valuation, marketing, disposition and sales services concerning Golden State's real estate mortgage portfolio and real estate holdings throughout the country.

5. The invoices attached as Exhibit "7" are true and correct copies of a four-month sample of the original invoices submitted by me to the Insurance Commissioner as Liquidator of Golden State for services performed by Kane during the period January 1, 2012 through

1 December 31, 2014.

2 I declare under penalty of perjury under the laws of the State of California that the
3 foregoing is true and correct.

4 Executed on this 13th day of February, 2015, at Atherton, California.

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7 PETER C. KANE
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EXHIBIT 1

ORIGINAL FILED

JAN 28 2011

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SUPERIOR COURT

DEC 21 2010

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14 Attorneys for Applicant
15 Insurance Commissioner of the State of California

16 SUPERIOR COURT OF THE STATE OF CALIFORNIA
17 FOR THE COUNTY OF LOS ANGELES

18 INSURANCE COMMISSIONER OF THE
19 STATE OF CALIFORNIA,

20 Applicant,

21 v.

22 GOLDEN STATE MUTUAL LIFE
23 INSURANCE COMPANY, a California
corporation,

24 Respondent.

Case No. BS123005
Assigned to Hon. Ann I. Jones, Dept. 86

~~[PROPOSED]~~ ORDER OF LIQUIDATION
AND ORDERS AND INJUNCTIONS IN
AID OF LIQUIDATION FOR GOLDEN
STATE MUTUAL LIFE INSURANCE
COMPANY

Date: January 28, 2011
Time: 9:30 a.m.
Dept: 86

1 On January 28, 2011, in Department 86 of the above-entitled Court, the Honorable Ann I.
2 Jones, Judge Presiding (the "Court"), the Court held the hearing on the Court's Order to Show
3 Cause and the Motion For Order Of Liquidation And Orders And Injunctions In Aid Of
4 Liquidation For Golden State Mutual Life Insurance Company, filed by Applicant Steve Poizner,
5 Insurance Commissioner of the State of California, in his capacity as Conservator ("Conservator")
6 of Golden State Mutual Life Insurance Company in Conservation ("Golden State"). Deputy
7 Attorney General Marta L. Smith and attorney Michael R. Weiss appeared on behalf of the
8 Conservator. Other appearances, if any, are noted in the record.

9 The Court, having read and considered the Conservator's Notice of Order to Show Cause
10 and Motion, Memorandum of Points and Authorities in support of the Motion, the Declarations of
11 David E. Wilson and Michael R. Weiss, and all documents and evidence submitted, and having
12 heard and considered the arguments presented to the Court, and upon good cause shown,

13 IT IS HEREBY ORDERED that the Conservator's Motion is granted and that:

14 **A. Liquidation, Administration and Operation**

15 1. As of September 30, 2010, Golden State is insolvent and remains insolvent today,
16 and it would be futile for the Commissioner to proceed as Conservator; and therefore, sufficient
17 grounds exist in accordance with Insurance Code § 1016 for entry of an order of liquidation of
18 Golden State. (Insurance Code § 1016.)

19 2. The Commissioner's status as Conservator is terminated, he is appointed
20 Liquidator of Golden State as set forth in Insurance Code § 1016, and he is directed as Liquidator
21 to liquidate and wind up the business of Golden State and to act in all ways and exercise all
22 powers necessary for the purpose of carrying out this Order. (Insurance Code § 1016.)

23 3. Title to all of the assets of Golden State, wheresoever situated, shall remain vested
24 in the Commissioner, now as Liquidator, or his successor in office, in his official capacity as
25 such, including without limitation real and personal property, deposits, certificates of deposit,
26 bank accounts, mutual funds, securities, contracts, rights of actions, books, records and other
27 assets of any and every type and nature, wheresoever situated, presently in Golden State's
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1 possession and/or those which may be discovered hereafter. (Insurance Code §§ 1011, 1016 and
2 1037 General Powers.)

3 4. All funds and assets, including without limitation deposits, certificates of deposit,
4 bank accounts, securities, and mutual fund shares of Golden State, in various financial depository
5 institutions, including without limitation banks, savings and loan associations, industrial loan
6 companies, mutual funds and/or stock brokerages, wheresoever situated, are subject to withdrawal
7 only upon direction or order by the Liquidator. (Insurance Code §§ 1011, 1016 and 1037 General
8 Powers.)

9 5. The Liquidator is authorized to collect all moneys due to Golden State, and to do
10 such other acts as are necessary or expedient to collect, conserve, protect and/or liquidate Golden
11 State's assets, property and business. (Insurance Code § 1037(a).)

12 6. The Conservator is authorized to collect all debts due and claims belonging to
13 Golden State and to have the authority to sell, compound, compromise, or assign, for the purpose
14 of collection upon such terms and conditions as the Liquidator deems best, any bad or doubtful
15 debts. (Insurance Code § 1037(b).)

16 7. The Liquidator is authorized to compound, compromise or in any other manner
17 negotiate settlements of claims against Golden State upon such terms and conditions as the
18 Liquidator shall deem to be most advantageous to the estate of Golden State. (Insurance Code §
19 1037(c).)

20 8. The Liquidator is authorized, without permission of the court and without notice,
21 to acquire, hypothecate, encumber, lease, improve, sell, transfer, abandon, or otherwise dispose of
22 or deal with, any real or personal property of Golden State at its reasonable market value, or, in
23 cases other than acquisition, sale, or transfer on the basis of reasonable market value, upon such
24 terms and conditions as the Liquidator may deem proper, provided the market value of the
25 property involved does not exceed the sum of twenty thousand dollars (\$20,000). (Insurance
26 Code § 1037(d).)

27 9. The Liquidator is authorized to transfer to a trustee or trustees, under a voting trust
28 agreement, the stock of Golden State heretofore or hereafter issued to the Liquidator in

1 connection with a rehabilitation or reinsurance agreement, or any other proceeding under
2 Insurance Code § 1010 *et seq.* (Insurance Code § 1037(e).)

3 10. The Liquidator is authorized, for the purpose of executing and performing any of
4 the powers and authority conferred upon the Liquidator under Insurance Code § 1010 *et seq.*, in
5 the name of Golden State or in the Liquidator's own name, to initiate, prosecute and/or defend any
6 and all suits and other legal proceedings, legal or equitable, and to execute, acknowledge and
7 deliver any and all deeds, assignments, releases and other instruments necessary and proper to
8 effectuate any sale of any real and personal property or other transaction in connection with the
9 administration, liquidation or other disposition of the assets of Golden State, in this or other states
10 as may appear to him necessary to carry out his functions as Liquidator. (Insurance Code §
11 1037(f) and 1037 General Powers.)

12 11. The Liquidator is authorized to divert, take possession of and secure all mail of
13 Golden State and to effect a change in the rights to use any and all post office boxes and other
14 mail collection facilities used by Golden State. (Insurance Code §§ 1011 and 1037 General
15 Powers.)

16 12. The Liquidator is authorized, without permission of the court and without notice,
17 to invest and reinvest, in such manner as the Liquidator may deem suitable for the best interests of
18 the policyholders and/or creditors of Golden State, such portions of the funds and assets of
19 Golden State in his possession as do not exceed the amount of the reserves required by law to be
20 maintained by Golden State as reserves for life insurance policies, annuity contracts,
21 supplementary agreements incidental to life business, and reserves for non-cancelable disability
22 policies, and which funds and assets are not immediately distributable to creditors, provided the
23 investment or reinvestment to be made does not exceed the sum of one hundred thousand dollars
24 (\$100,000), except that the Liquidator, without permission of the court and without notice, may
25 make investments or reinvestments in excess of \$100,000, but not exceeding \$5,000,000 per
26 investment or reinvestment, if such investments or reinvestments are part of Golden State's
27 existing investments or are made pursuant to the investment guidelines of the Commissioner's
28 Conservation & Liquidation Office including investments and reinvestments through an

1 investment pool consisting exclusively of assets from conserved and/or liquidating estates.
2 (Insurance Code § 1037(g) and General Powers.)

3 13. The Liquidator is authorized, in his discretion, without permission of the court and
4 without notice, to pay or defer payment of some or all claims, expenses, liabilities and/or
5 obligations of Golden State, in whole or in part, accruing prior and/or subsequent to his
6 appointment as Liquidator. (Insurance Code §§ 1011 and 1037 General Powers.)

7 14. The Liquidator is authorized to appoint and employ under his hand and official
8 seal, special deputy commissioners and/or legal counsel, as his agents, and to employ clerks
9 and/or assistants, and to give to each of them those powers that the Liquidator deems necessary.
10 (Insurance Code §§ 1035(a) and 1036.)

11 15. The Liquidator is authorized to fix the costs of employing special deputy
12 commissioners, legal counsel, clerks, and/or assistants, and all expenses of taking possession of,
13 conserving, conducting, liquidating, disposing of, or otherwise dealing with the business and
14 property of Golden State, subject to the approval of the court, and to pay such costs out of the
15 assets of Golden State to the Liquidator and others including without limitation expenses, expense
16 allocations, administrative costs, administrative overhead, and costs incurred and/or allocated by
17 the Conservation & Liquidation Office, and if there are insufficient funds to pay such costs, then
18 to pay such costs out of the Insurance Fund pursuant to Insurance Code § 1035. (Insurance Code
19 §§ 1035(a), 1036 and 1037 General Powers.)

20 16. The Liquidator is authorized to assume or reject, or to modify, any executory
21 contract, including without limitation, any lease, rental or utilization contract or agreement
22 (including any schedule to any such contract or agreement), and any license or other arrangement
23 for the use of computer software of business information systems, to which Golden State is a
24 party or as to which Golden State agrees to accept an assignment of such contract, not later than
25 120 days of the date of the Order Appointing Conservator, unless such date is extended by
26 application to and further order of this Court, and if not expressly assumed by the Conservator
27 within that time then such executory contract is deemed rejected. (Insurance Code § 1037
28 General Powers.)

1 17. The Liquidator is authorized to terminate compensation arrangements with
2 employees, to enter into new compensation arrangements with employees including arrangements
3 containing retention incentives, and to hire employees on such terms and conditions as he deems
4 reasonable. (Insurance Code § 1037 General Powers.)

5 18. The Liquidator is vested with all the powers of the directors, officers and managers
6 of Golden State, whose authorities are suspended except as such powers may be re-delegated by
7 the Liquidator. (Insurance Code § 1037 General Powers.)

8 **B. Injunctions and Other Orders**

9 19. Except upon the express authorization of the Liquidator, all persons are hereby
10 enjoined, including without limitation Golden State and its officers, directors, agents, servants,
11 and employees, from the transaction of Golden State's business or disposition of its property
12 including without limitation from disposing of, using, transferring, selling, assigning, canceling,
13 alienating, hypothecating or concealing in any manner or any way, or assisting any person in any
14 of the foregoing, of the property or assets of Golden State or property or assets in the possession
15 of Golden State, of any nature or kind, including without limitation claims or causes of action,
16 until further order of this Court and further, enjoining such persons from obstructing or interfering
17 with the Liquidator's conduct of his or her duties as Liquidator. (Insurance Code §§ 1011, 1020
18 and 1037.)

19 20. All persons are enjoined from instituting or prosecuting or maintaining any action
20 at law or suit in equity including without limitation actions or proceedings to compel discovery or
21 production of documents or testimony, and matters in arbitration, and from obtaining or
22 attempting to attain preferences, judgments, foreclosures, attachments or other liens of any kind
23 or nature, against Golden State, its assets, or the Liquidator, and from attaching, executing upon,
24 foreclosing upon, redeeming of, making levy upon, or taking any other legal proceedings against
25 any of the property and/or assets of Golden State, and from doing any act interfering with the
26 conduct of said business by the Liquidator, except after an order from this Court obtained after
27 reasonable notice to the Liquidator. (Insurance Code §§ 1011, 1020 and 1037 General Powers.)
28

1 21. All persons are enjoined from the sale or deed for nonpayment of taxes or
2 assessments levied by any taxing agency of property and/or assets of Golden State. (Insurance
3 Code § 1020(f).)

4 22. Except with leave of court issued after a hearing in which the Liquidator has
5 received reasonable and statutory notice, all persons are enjoined from accelerating the due date
6 of any obligation or claimed obligation, exercising any right of set-off, taking, retaining, retaking
7 or attempting to retake possession of any real or personal property, withholding or diverting any
8 rent or other obligation, and doing any act or other thing whatsoever to interfere with the
9 possession of or management by the Liquidator of the property and assets, owned or controlled,
10 by Golden State or in the possession of Golden State or in any way interfering with the Liquidator
11 or interfering in any manner during the pendency of this proceeding with the exclusive
12 jurisdiction of this Court over Golden State. (Insurance Code §§ 1020 and 1037 General Powers.)

13 23. All persons are enjoined from the waste of the assets of Golden State. (Insurance
14 Code § 1020.)

15 24. Golden State and all officers, directors, agents and employees of Golden State are
16 ordered to deliver to, and immediately make available to, the Liquidator all assets, books,
17 accounts, records, information, computers, tapes, discs, writings, other recordings of information,
18 equipment and other property of Golden State, wheresoever situated, in said person's custody or
19 control and further, and are directed the aforesaid to disclose verbally, or in writing if requested
20 by the Liquidator, the exact whereabouts of the foregoing items if such items are not in the
21 possession, custody or control of said persons. (Insurance Code §§ 1011, 1016, 1020 and 1037
22 General Powers.)

23 25. Golden State and all officers, directors, trustees, employees or agents of Golden
24 State, or any other person, firm, association, partnership, corporate parent, holding company,
25 affiliate or other entity in charge of any aspect of Golden State's affairs, either in whole or in part,
26 and including but not limited to banks, savings and loan associations, financial or lending
27 institutions, brokers, stock or mutual associations, or any parent, holding company, subsidiary or
28 affiliated corporation or any other representative acting in concert with Golden State, are ordered

1 to cooperate with the Liquidator in the performance of his or her duties. (Insurance Code § 1037
2 General Powers.)

3 26. All persons who maintain records for Golden State, pursuant to written contract or
4 any other agreement, are ordered to maintain such records and to deliver to the Liquidator such
5 records upon his request. (Insurance Code §§ 1020 and 1037 General Powers.)

6 27. All agents of Golden State, and all brokers who have done business with Golden
7 State, are ordered to make all remittances of all funds collected by them or in their hands directly
8 to the Liquidator. (Insurance Code §§ 1020 and 1037 General Powers.)

9 28. All persons having possession of any lists of policyholders, escrow holders,
10 mortgages or mortgagees of Golden State are ordered to deliver such lists to the Liquidator and all
11 persons are enjoined from using any such lists or any information contained therein without the
12 consent of the Liquidator. (Insurance Code §§ 1020 and 1037 General Powers.)

13 29. Golden State and its officers, directors, agents, servants, employees, successors,
14 assigns, affiliates, and other persons or entities under their control and all persons or entities in
15 concert or participation with Golden State, and each of them, are ordered to turn over to the
16 Liquidator all records, documentation, charts and/or descriptive materials of all funds, assets,
17 property (owned beneficially or otherwise), and all other assets of Golden State wherever situated,
18 and all books and records of accounts, title documents and other documents in their possession or
19 under their control, which relate, directly or indirectly, to assets or property owned or held by
20 Golden State or to the business or operations of Golden State. (Insurance Code §§ 1020 and 1037
21 General Powers.)

22 30. Any and all provisions of any agreement entered into by and between any third
23 party and Golden State, including by way of illustration, but not limited to, the following types of
24 agreements (as well as any amendments, assignments, or modifications thereto), are stayed, and
25 the assertion of any and all rights and remedies relating thereto are also stayed and barred, except
26 as otherwise ordered by this Court, and this Court shall retain jurisdiction over any cause of action
27 that has arisen or may otherwise arise under any such provision: financial guarantee bonds,
28 promissory notes, loan agreements, security agreements, deeds of trust, mortgages,

1 indemnification agreements, subrogation agreements, subordination agreements, pledge
2 agreements, assignments of rents or other collateral, financial statements, letters of credit, leases,
3 insurance policies, guaranties, escrow agreements, management agreements, real estate brokerage
4 and rental agreements, servicing agreements, attorney agreements, consulting agreements,
5 easement agreements, license agreements, franchise agreements, or employment contracts that
6 provide in any manner that selection, appointment or retention of a conservator, receiver or trustee
7 by any court, or entry of any order such as hereby made, shall be deemed to be, or otherwise
8 operate as, a breach, violation, event of default, termination, event of dissolution, event of
9 acceleration, insolvency, bankruptcy, or liquidation. (Insurance Code §§ 1020 and 1037 General
10 Powers).

11 **C. Creditors and Setting of Claims Bar Date**

12 31. The rights and liabilities of claimants, policyholders, shareholders, members and
13 all other persons interested in the assets of Golden State are fixed as of the date of entry of this
14 Order. (Insurance Code § 1019.)

15 32. Any and all claims against Golden State, including without limitation those claims
16 which in any way affect or seek to affect any of the assets of Golden State, wherever or however
17 such assets may be owned or held, must be filed no later than December 31, 2011 (the "Claims
18 Bar Date"), together with proper proofs thereof, in accordance with the provisions of Insurance
19 Code § 1010 *et seq.* including without limitation Insurance Code § 1023. The proof of claim must
20 be timely filed on the form provided by the Liquidator, together with proper proofs thereof, and
21 must be supplemented with such further information as the Liquidator requests, in accordance
22 with Insurance Code § 1023(f). Except for persons deemed to have filed claims against Golden
23 State in accordance with the provisions of Insurance Code § 1010 *et seq.* including without
24 limitation Insurance Code § 1024 and § 1025.5, any claims not filed by the Claims Bar Date shall
25 be conclusively deemed forever waived. (Insurance Code § 1024.)

26 //

27 //

28 //

1 33. For such other and further relief as may be proper or necessary.

2 34. The Liquidator is authorized to take any and all action necessary to accomplish the
3 purposes of this Order and the Orders requested herein.

4 DATED: _____

1-28-11

ANN I. JONES

THE HONORABLE ANN I. JONES
Los Angeles Superior Court Judge

EXHIBIT 2

Golden State Mutual Life Insurance Summary of Duties for:

Todd E. Donovan 2012-2014

Liquidation Projects

From 2012 – 2014 I provided liquidation consulting services to the CLO focusing on the following projects:

- Managed the transfer of the non-assumed & Group life insurance liability to National Organization Life & Health Guarantee Association
- Transitioned GSM's Long Term Disability liability to the Guarantee Associations Third Party Administrator
- Managed the transfer of pension Files to the Pension benefit Corporation
- Assist with compiling expense data for Professional Fee Application though 2011
- Records research projects for both the Liquidator and IA American (IA costs were reimbursed to the GSM estate)
- Assist with GSM vs. CID Mural dispute litigation
- Assist with internal GSM Estate reporting
- Assist with Misc. Estate Related Projects
- Assist with compiling expense data for Professional Fee Application 2012- 2014 expense filing

Liquidation Duties and Activities

Group Life Policy Cancellation & Conversion

- Ensure excess coverage premium is paid to Swiss Re monthly
- Create and maintain population of potential class 2 liability for review and analysis by CLO/NOLHGA
- Schedule and prepare for meetings with NOLHGA to review retiree files
- Manage meetings with CLO & NOLHGA regarding categories of liability
- Identify Retiree files, obtain requested information for NOLHGA
- Review and Co-ordinate the execution of Early Access Distribution Agreement and Claims Handling Agreement with NOLHGA/CLHIGA and CLO
- Research and reconcile IBNR to 12/31/10
- Provide NOLHGA with GSM policy specimens, and rate sheets for conversion
- Maintain liability True Up spreadsheet with post Liquidation premium and LTD activity
- Provide beneficiary names to NOLHGA for conversion
- Communicate with Group Life policyholders regarding cancellation and conversion
- Assist counsel with memo to seek CA DOI approval of new policies and rates for conversion

- Assist Counsel with joint application for approval of Group Life cancellation and conversion pleadings
- Complete Group Life and LTD true up settlement with CLHIGA
- Manage administrative process to complete conversion of Group Life program
- Assist with the portfolio assumption to Madison National Life
- Reduced class two liability booking by \$548,378 due to excess Group Life participants not purchasing the excess coverage
- Assist NOLGHA with ad hoc request for data request and files
- Provide NOLHGA with estate updates and financial position of the Estate

Long Term Disability Program transfer

- Ensure monthly LTD claim checks continued to be processed at CLO
- Ensure LTD reinsurance billings and collections continued to be processed
- Compile post Liquidation LTD schedule for true up with CLHIGA
- Schedule and prepare for meetings with NOLHGA to review LTD files
- Manage meetings with CLO & NOLHGA regarding transfer of LTD responsibility to CLHIGA
- Resolve issues with non payment of LTD reinsurance
- Research LTD info for CLO & NOLHGA
- Assist counsel with drafting of joint motion for approval to cancel and convert Group Life Policy
- Maintain liability True Up spreadsheet with post Liquidation premium and LTD activity
- Communicate with LTD claimants regarding transfer to CLHIGA
- Manage administrative transfer of LTD to CLHIGA's TPA
- Assign reinsurance contract to CLHIGA
- Finalize LTD and Group Life True up settlement with CLHIGA

Pension Plan Termination and Transition to PBGC

- Assist with the development and decision to apply for a distressed termination
- Review and comment on Termination Agreement with PBGC
- Assist with pleadings to approve "Distressed Termination" with PBGC
- Manage transfer of administrative function from administrator (Wells Fargo to PBGC
- Manage data request and transition of files from CLO to PBGC
- Manage ad hoc inquiries from PBGC and Pension participants

GSM Professional Fee Application through 12/31/11

- Compile and reconcile all expense data from Conservation to 12/31/11
- Draft administrative status update and expenses for Conservation period 9/30/09 – 1/28/11
- Assist Counsel with several drafts of original Fee Application
- Assist Counsel with expanded Fee application from 9/30/09 - 12/31/11, update expense figures and activity completed
- Provide research for opposition motions, and research for additional support of supplemental filings
- Locate, scan and distribute sample invoices for CLO and each vendor or consultants
- Create and summary of duties report
- Provide counsel with detailed time sheets from 9/30/09 – 12/31/11 for supplemental filing

IA American Records research (post closing) *Expenses have been reimbursed to the GSM Estate by IA American

- Assist CLO and IA with locating various files needed for active business
- Distribute and locate potential files listing
- Participate in warehouse site visits to review and locate files
- Manage change of custody reporting
- Recommend and ensure 875 boxes loaned to IA remained in their possession and are removed from the CLO records system (records were scanned and destroyed with a digital copy to the CLO)

GSM vs. CID Mural Litigation

- Assist counsel with discovery research
- Assist CLO and Counsel with pleading review
- Assist Counsel and CLO with settlement strategy
- Assist CLO with expense monitoring for litigation

Internal Estate Reporting

- Provide monthly status reports for project activity
- Draft CLO with ad hoc milestone summary reports
- Draft quarterly estate reports for CLO internal meetings
- Draft annual Governors report for CLO
- Provide ad hoc recommendations for project resolutions
- Provide ad hoc research for request from CLO, counsel and NOLHGA

Misc. Estate Related Projects

- Managed the resolution of assumed reinsurance contracts
- Assist CLO with ad hoc identification of files, premiums or inquiries
- Terminate Swiss Re contracts for Group Life excess coverage
- Assist CLO with historical information regarding estate
- Assist CLO with GSM records to be moved to new office and or storage
- Assist CLO in closing bank accounts
- Review, research and return COC inquiries
- Review, research and refer Group Life and pension inquiries
- Review, research and refer claims inquiries

GSM Professional Fee Application through 12/31/14

- Review and reconcile all expense data from 11/1/2012 – 12/31/13
- Draft administrative status update and expenses for 2012-2013
- Distribute expense figures and summaries to Counsel
- Assist Counsel with expanded Fee application from 12/1/2014 -12/31/14
- Review and reconcile all expense data from 2014
- Expand on summary of duties to support fee application
- Provide counsel with sample time sheets from 2012-2014


Batch # 130124
Doc # 103042

∞ **Todd E. Donovan** ∞

55 Oakdale Ave Mill Valley, CA 94941
Cell (415) 846.3332
donovant@cacio.org

November 7, 2012


Scott Pearce
Senior Estate Trust Officer
Conservation & Liquidation Office
425 Market Street, 23rd Floor
San Francisco, CA 94105

RE: Golden State Mutual Life liquidation consulting services invoice number
10312012GSML 

Dear Mr. Pearce:

Please find enclosed an invoice for services rendered from October 1, 2012 through October 31, 2012 for the above referenced matter.

A summary of fees and expenses is listed below

\$ 5,400.00	Fees
\$ 0.00	Expenses
\$ 5,400.00	Total 

MATH CHECKED - Gandhi, Alan 11/14/2012

Should you have any questions, please feel free to contact me.

Thank you,

 *Pearce, Scott 11/15/2012*



Todd E. Donovan
Liquidation Consultant

*MURK DISPUTE PRODUCTION
PBGC TRANSFER WORK
NABHA TRANSFER WORK*

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

October 31, 2012

Invoice No. 10312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
10/1/2012	*Prepare reimbursement cover letter and invoice for IA records request project	A101	1.5	\$90	\$135.00
10/1/2012	Follow up on NOLHGA liability email with J. Glover and S. Pearce	A101	0.25	\$90	\$22.50
10/1/2012	*Review OPUS inventory discrepancy issue with 5 boxes requested by IA American	A101	0.25	\$90	\$22.50
10/1/2012	Follow up with F. Mamaril regarding Opus discrepancy and billing agreement with IA American and GRM	A101	0.5	\$90	\$45.00
10/2/2012	Review OPUS inventory discrepancy issue with 5 boxes requested by IA American	A101	0.5	\$90	\$45.00
10/2/2012	Review and comment on tentative ruling for the Motion for Summary judgment hearing	A101	0.75	\$90	\$67.50
10/2/2012	Create invoice for IA records project	A101	1	\$90	\$90.00
10/2/2012	Review and respond and research emails from M. Weiss Re research for contracts and contact numbers	A101	1	\$90	\$90.00
10/3/2012	Meet with S. Pearce regarding status of MSJ on Mural Case	A101	0.25	\$90	\$22.50
10/3/2012	Locate IA requested boxes from OPUS discrepancy, email CLO regarding need for boxes and hours spent on Records project	A101	1	\$90	\$90.00
10/3/2012	Research and release requested contacts and contracts to M. Weiss	A101	1	\$90	\$90.00
10/3/2012	Review Swiss Re termination letter and follow up with C. Padway on letter	A101	0.5	\$90	\$45.00
10/3/2012	Edit CLHIGA CLO reconciliation true up	A101	0.5	\$90	\$45.00
10/3/2012	Meet with C. Padway and F. Mamaril regarding GSM records to be moved to new CLO office or storage	A101	0.25	\$90	\$22.50
10/4/2012	Review Swiss Re contract and send termination notice and comments to NOLHGA, CLHIGA, CLO and counsel	A101	1	\$90	\$90.00
10/4/2012	Follow up with NOLHGA regarding status of GL excess coverage and conversion	A101	0.25	\$90	\$22.50
10/4/2012	Review and edit group life census to estimate reduction in NOLHGA liability post group life conversion, review prior NOLHGA liability recommendation and draft email to CLO regarding need for CLHIGA true up and liability adjustment	A101	3.5	\$90	\$315.00
10/4/2012	Revise December 31, 2009 detailed invoice	A101	NC	\$90	\$0.00
10/4/2012	Revise January 15, 2010 detailed invoice	A101	NC	\$90	\$0.00
10/5/2012	Review and respond to CLHIGA true up emails from D. Wilson and J. Battle	A101	0.5	\$90	\$45.00
10/5/2012	Review and respond to GSM emails from CLO	A101	0.25	\$90	\$22.50

11/13/2012 10:38:36 AM



∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941

Cell (415) 846.3332

donovant@caclo.org

Page 2 of 4

October 31, 2012

Invoice No. 10312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
10/8/2012	Review and comment on status of excess group life coverage confirmation letters from J. Glover	A101	1	\$90	\$90.00
10/8/2010	Schedule GSM CLHIGA true up meeting (10.10.12)	A101	0.5	\$90	\$45.00
10/8/2012	Edit Potential liability estimate, edit LTD payment schedule, edit Group Life census	A101	3	\$90	\$270.00
10/9/2012	Review and edit group life census, edit NOLHGA potential liability, prepare for meeting with CLO	A101	2.5	\$90	\$225.00
10/9/2012	Meet with S. Pearce to discuss status of the Fee Application order	A101	0.25	\$90	\$22.50
10/9/2012	Participate in CID Mural litigation MSJ meeting with M. Weiss, J. Holloway, S. Pearce, D. Wilson and R. Nunnally	A101	1.5	\$90	\$135.00
10/9/2012	Locate and email address updates for NOLHGA's request	A101	1	\$90	\$90.00
10/10/2012	Prepare and participate in CLHIGA true up meeting and NOLHGA liability reduction meeting with CLO senior management	A101	1	\$90.00	\$90.00
10/10/2012	Phone conversation with CLHIGA regarding true up and reinsurance premium	A101	0.25	\$90.00	\$22.50
10/10/2012	*Follow up on IA American records request with M. Vass and E. Jensen	A101	0.5	\$90.00	\$45.00
10/10/2012	Revise CLHIGA true up and release final version to CLHIGA and CLO	A101	1	\$90.00	\$90.00
10/10/2012	Email CLO regarding revision to True up based on CLHIGA's request for Swiss Re payments to continue through year end 2012	A101	1	\$90.00	\$90.00
10/11/2012	Review list of returned mail and bad address info, phone conversation with NOLHGA regarding address correction request	A101	0.25	\$90.00	\$22.50
10/11/2012	Review and respond to several GSM emails from the CLO	A101	0.5	\$90.00	\$45.00
10/15/2012	Email S. Elkins regarding address correction service, request 10 addresses corrected for NOLHGA	A101	0.25	\$90.00	\$22.50
10/15/2012	Review and respond to several GSM emails from the CLO, IA and CLHIGA	A101	0.5	\$90.00	\$45.00
10/16/2012	Prepare check request for CLHIGA true up	A101	0.5	\$90.00	\$45.00
10/16/2012	Draft Liability reduction memo for CLO to book reduced class 2 NOLHGA liability	A101	1.5	\$90.00	\$135.00
10/16/2012	Review and respond to several GSM related emails	A101	1	\$90.00	\$90.00
10/17/2012	Update bad addresses for NOLHGA and email update to J. Glover	A101	1	\$90.00	\$90.00
10/17/2012	Finalize wire request form for CLHIGA True, provide back up and up obtain approval signatures	A101	0.75	\$90.00	\$67.50
10/17/2012	Review GRM invoice and meet with F. Mamaril to discuss monthly billings	A101	0.25	\$90.00	\$22.50
10/17/2012	Revise class two liability memo and print supporting documentation	A101	1.5	\$90.00	\$135.00
10/17/2012	Review and research FTB earnings withholding for GSM employee	A101	0.5	\$90.00	\$45.00

11/13/2012 10:38:37 AM

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
 Cell (415) 846.3332
donovant@caclo.org

October 31, 2012

Invoice No. 10312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
10/17/2012	Review and research maturity claim request from attorney, contact IA regarding letter, email M. Vass with recommendation	A101	1.25	\$90.00	\$112.50
10/17/2012	Review and respond to several GSM related emails	A101	1	\$90.00	\$90.00
10/18/2012	Review and comment on Maturity file case, contact attorney requesting documentation, prepare response	A101	1	\$90.00	\$90.00
10/18/2012	Review and comment on several GSM emails from the CLO	A101	0.5	\$90.00	\$45.00
10/19/2012	Review and respond to wire transfer account code request emails, email CLHIGA regarding release of funds	A101	0.25	\$90.00	\$22.50
10/19/2012	Respond to Group Life inquiry from S. Pearce	A101	0.25	\$90.00	\$22.50
10/19/2012	*Review and respond to IA records request regarding last 5 requested boxes	A101	0.5	\$90.00	\$45.00
10/19/2012	Review, comment, research and order boxes from storage regarding, CID litigation document request	A101	1	\$90.00	\$90.00
10/22/2012	Review and respond to several CLO emails	A101	0.5	\$90.00	\$45.00
10/22/2012	Review, respond and research CID document request regarding Aneta Zebala emails	A101	1	\$90.00	\$90.00
10/22/2012	Review, research and respond to PBGC agreement request	A101	0.5	\$90.00	\$45.00
10/22/2012	Review emails and phone conversation with F. Mamaril regarding records request	A101	0.5	\$90.00	\$45.00
10/23/2012	Review and comment on several GSM related emails from the CLO	A101	0.75	\$90.00	\$67.50
10/24/2012	*Meet with F. Mamaril regarding status of boxes out to IA, send final set of boxes via UPS	A101	0.5	\$90.00	\$45.00
10/24/2012	Follow up with G. Tse, R. Alava and email S. Pearce regarding GSM Citibank closure	A101	0.25	\$90.00	\$22.50
10/24/2012	Review records from warehouse for CID discovery, inventory records, pack and ship documents to counsel.	A101	3	\$90.00	\$270.00
10/24/2012	Review and comment on several GSM emails from the CLO	A101	0.75	\$90.00	\$67.50
10/25/2012	Review and comment on several GSM related emails from the CLO	A101	0.5	\$90.00	\$45.00
10/25/2012	Review and respond to Maturity case email	A101	0.5	\$90.00	\$45.00
10/26/2012	Review and comment on several GSM related emails from the CLO	A101	0.25	\$90.00	\$22.50
10/29/2012	Review and comment on several GSM related emails from the CLO	A101	1	\$90.00	\$90.00
10/30/2012	Review and forward Swiss Re notice of relocation letter	A101	0.5	\$90.00	\$45.00
10/30/2012	Review and comment on minute order regarding fee application	A101	0.5	\$90.00	\$45.00
10/30/2012	Revise January 15, 2010 detailed invoice	A101	NC	\$90.00	\$0.00
10/30/2012	Revise January 31, 2010 detailed invoice	A101	NC	\$90.00	\$0.00

11/13/2012 10:38:38 AM

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

October 31, 2012

Invoice No. 10312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
10/31/2012	Finalize and Present NOLHGA liability reduction recommendation to S. Pearce	A101	1	\$90.00	\$90.00
10/31/2012	Finalize and release expense reimbursement for IA records request, email to R. Alava	A101	1	\$90.00	\$90.00
10/31/2012	Meet with S. Pearce to discuss status of the Fee Application order, CID case, and Mural expect	A101	1	\$90.00	\$90.00
10/31/2012	Review, organizes and log GSM boxes that can be sent to storage , meet with F. Mamaril to review	A101	2	\$90.00	\$180.00
10/31/2012	Revise January 31, 2010 detailed invoice	A101	NC	\$90.00	\$0.00
10/31/2012	Review and respond to several GSM related emails, contact GSM related inquiries	A101	1	\$90.00	\$90.00
10/31/2012	Meet with C. Padway regarding GSM records to be moved to new CLO office or storage warehouse	A101	0.5 60	\$90.00	\$45.00

<u>Date</u>	<u>Expense</u>	<u>Amount</u>
-------------	----------------	---------------

expenses \$ -
invoice total \$ 5,400.00

<u>Activity Summary</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
Liquidation Matter	A101	60	\$90	\$ 5,400.00
*Amount to be reimbursed by IA American for records research project	A101	3.25	\$90	\$ 292.50

Please make check payable to: Todd E. Donovan

Total hours worked on-site at the CLO: 22.75

11/13/2012 10:38:39 AM

∞ Todd E. Donovan ∞

55 Oakdale Ave Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

December 5, 2012

Scott Pearce
Senior Estate Trust Officer
Conservation & Liquidation Office
425 Market Street, 23rd Floor
San Francisco, CA 94105

RE: Golden State Mutual Life liquidation consulting services invoice number
11302012GSML

Dear Mr. Pearce:

Please find enclosed an invoice for services and expenses rendered from November 1, 2012 through November 30, 2012 for the above referenced matter.

A summary of fees and expenses is listed below

\$ 3,555.00	Fees	
\$ 65.65	Expenses	
\$ 3,620.65	Total	← MATH CHECKED - Gandhi, Alan 12/6/2012

👤 Pearce, Scott 12/11/2012

Should you have any questions, please feel free to contact me.

Thank you,



Todd E. Donovan
Liquidation Consultant

INVOICE MEETS CONTRACT TERM AND CAP - Alan Gandhi - 12/14/2012

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941

Cell (415) 846.3332

donovant@caclo.org

Page 1 of 2

November 30, 2012

Invoice No. 11302012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
11/1/2012	*Prepare reimbursement cover letter and invoice for IA records request project	A101	1.5	\$90	\$135.00
11/2/2012	Email inventory of boxes to be returned to GRM ware house	A101	1	\$90	\$90.00
11/5/2012	Review and comment on several emails from CLO	A101	1	\$90	\$90.00
11/5/2012	Review and comment on emails from R. Alava and F. Mamaril regarding	A101	1	\$90	\$90.00
11/6/2012	Phone conversation with J. Glover and email response re: court hearing	A101	0.5	\$90	\$45.00
11/6/2012	Review and comment on several GSM emails from CLO	A101	0.75	\$90	\$67.50
11/7/2012	Locate, scan and distribute NOLHGA liability file for CLO accounting	A101	0.5	\$90	\$45.00
11/7/2012	Prepare and release October 2012 monthly summary report to CLO	A101	1	\$90	\$90.00
11/7/2012	Revise 3/15/10 detailed invoice	A101	NC	\$90	\$0.00
11/7/2012	Organize cube, and GSM working materials prepare for move to new office	A101	1	\$90	\$90.00
11/8/2012	Call with C. Padway re: Epstein invoices and matter separation	A101	0.25	\$90	\$22.50
11/8/2012	*Review and comment on IA records update, recommend release of OPUS data	A101	0.5	\$90	\$45.00
11/8/2012	Review and comment on several GSM emails from CLO and counsel	A101	0.75	\$90	\$67.50
11/8/2012	Revise 3/15/10 detailed invoice	A101	NC	\$90	\$0.00
11/9/2012	*Call with M. Vass, create update file listing, distribute to IA CLO	A101	1	\$90	\$90.00
11/9/2012	Revise 3/31/10 detailed invoice	A101	NC	\$90	\$0.00
11/9/2012	Review and comment on several emails from CLO	A101	0.5	\$90	\$45.00
11/12/2012	Review research and order additional boxes for CID discovery request	A101	1.25	\$90	\$112.50
11/12/2012	*Review and comment on IA Records request emails	A101	0.5	\$90	\$45.00
11/13/2012	*Conversation with F. Mamaril regarding IA update records request	A101	0.5	\$90	\$45.00
11/13/2012	*Review missing boxes from IA records request and follow up with E. Jensen's email	A101	1	\$90	\$90.00
11/13/2012	Email sample invoices to J. Murphy regarding GSM fee application	A101	0.25	\$90	\$22.50
11/13/2012	Revise 3/31/10 detailed invoice	A101	NC	\$90	\$0.00
11/14/2012	Review, inventory and ship files that are responsive to CID discovery request	A101	3.5	\$90	\$315.00
11/14/2012	*Meet with F. Mamaril regarding IA file request and location	A101	0.25	\$90	\$22.50
11/14/2012	Meet with S. Pearce regarding status update on Fee Application and CID discovery request	A101	1	\$90	\$90.00
11/14/2012	Revise 4/15/10 detailed invoice	A101	NC	\$90	\$0.00
11/15/2012	Revise 4/30/10 Detailed invoice	A101	NC	\$90	\$0.00
11/18/2012	Review and comment on Webb document request emails	A101	0.5	\$90	\$45.00
11/18/2012	Revise 5/15/10 detailed invoice	A101	NC	\$90	\$0.00
11/18/2012	Revise 5/31/10 detailed invoice	A101	NC	\$90	\$0.00
11/19/2012	*Exchange emails with E. Jensen regarding records request	A101	0.25	\$90	\$22.50
11/19/2012	Reschedule fee application conference call with Team	A101	0.5	\$90	\$45.00
11/20/2012	Revise 6/30/10 detailed invoice	A101	NC	\$90	\$0.00
11/20/2012	Participate of GSM fee application conference call to discuss timing and strategy, Webb response, email old schedule to assist with timing project milestones	A101	0.75	\$90	\$67.50
11/20/2012	Participate on CID litigation strategy call, discuss settlement options and figures	A101	1	\$90	\$90.00
11/20/2012	Revise 7/31/10 detailed invoice	A101	NC	\$90	\$0.00
11/20/2012	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941

Cell (415) 846.3332

donovant@caclo.org

Page 2 of 2

November 30, 2012

Invoice No. 11302012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
11/21/2012	Review and comment on several GSM emails from CLO	A101	0.5	\$90	\$45.00
11/25/2012	Revise formatting of detailed invoices	A101	NC	\$90	\$0.00
	*Follow up, review, comment and recommend IA distribute records request file to be pulled from ware house, review new file	A101	0.5	\$90	\$45.00
11/26/2012	Review and comment on several GSM emails from CLO and counsel	A101	1	\$90	\$90.00
11/27/2012	Review, comment and draft emails regarding Swiss Re, premium payment and termination notice response	A101	0.75	\$90	\$67.50
11/28/2012	*Meet with F. Mamaril regarding IA records request and storage facility visit	A101	0.5	\$90	\$45.00
11/28/2012	Review and comment on several emails from CLO	A101	0.5	\$90	\$45.00
11/28/2012	Review and determine need for GSM boxes signed out to my attention	A101	1	\$90	\$90.00
	Contact Swiss Re regarding termination notice, review contracts and send termination acknowledgement email	A101	1	\$90	\$90.00
11/28/2012	*Meet with M. Vass regarding IA records request	A101	0.25	\$90	\$22.50
	Review and comment on status update from NOLHGA on Group Life mailing notice responses	A101	0.25	\$90	\$22.50
11/28/2012	Draft summary of duties for Fee application	A101	1	\$90	\$90.00
11/28/2012	Meet with M. Mojebi regarding mural files and material at storage	A101	0.5	\$90	\$45.00
11/30/2012	*Travel to GRM warehouse for IA records review	A101	1.75	\$90	\$157.50
11/30/2012	*Review and inventory 125 rotary update records	A101	3	\$90	\$270.00
11/30/2012	*Travel home from GRM ware house	A101	1.5	\$90	\$135.00
	*Update records inventory of rotary listing and distribute to IA and CLO facilities team	A101	1.5	\$90	\$135.00
11/30/2012	Phone conversation with M. Weiss regarding mural documents, review and comment on exhibit list and witness list	A101	1	\$90	\$90.00

✓ 39.5
↗

<u>Date</u>	<u>Expense</u>	<u>Amount</u>
11/30/2012	*Mileage from home to GRM storage facility (50 miles) x \$0.55 per mile	\$ 28.05
11/30/2012	*Golden Gate Bridge toll (no receipt fasTrak discount)	\$ 5.00
11/30/2012	*Mileage from GRM storage facility to home (52 miles) x \$0.55 per mile	\$ 28.60
11/30/2012	*Richmond/San Rafael Bridge toll (no receipt fasTrak discount)	\$ 4.00

expenses \$ 65.65 ✓

✓ invoice total \$ 3,620.65 ←

<u>Activity Summary</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
Liquidation Matter	A101	39.5	\$90	\$ 3,555.00 ✓
*Amount to be reimbursed by IA American for records research project plus travel expenses	A101	13.5	\$90	\$ 1,215.00

Please make check payable to: Todd E. Donovan

Total hours worked on-site at the CLO: 19.5

∞ Todd E. Donovan ∞
55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

Status Report

To: Scott Pearce

From: Todd Donovan

Date: 11/30/2012

 12/5/12

Re: Golden State Mutual Life Insurance Company (GSM)

The purpose of this report is to give an update on pending and completed items from November 1, 2012 through November 30, 2012:

- **NOLHGA Liability:**
 - Respond to group life inquiries from certificate holders
 - Scan and distribute recommendation to reduce class 2 NOLHGA liability to \$1,664,205
 - Assist NOLHGA on GSM status update and and follow up with status of Group Life conversion
 - Send termination closure email to Swiss Re, CLO and CLHIGA
- **IA Research Items:**
 - Assist with rotary update records request
 - Review Opus for index, create listing forward to IA
 - Review box inventory visit GRM warehouse to inventory and record change of custody for 125 boxes
 - Distribute revised box index
- **Legal Support:**
 - Review, research and produce additional discovery request for mural dispute
 - Assist Liquidator with detailed invoice submission
 - Participate in call to coordinate next filing
 - Prepare summary of duties document
 - Assist Padway with Epstein invoices and matters
- **MISC:**
 - Respond to GSM inquiries regarding claims and policy issues
 - Respond to CLO inquiries regarding several GSM items
 - Assist CLO with (potential fraud case)

∞ **Todd E. Donovan** ∞

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January 9, 2013

Scott Pearce
Senior Estate Trust Officer
Conservation & Liquidation Office
425 Market Street, 23rd Floor
San Francisco, CA 94105

RE: Golden State Mutual Life liquidation consulting services invoice number
12312012GSML

Dear Mr. Pearce:

Please find enclosed an invoice for services and expenses rendered from December 1,
2012 through December 31, 2012 for the above referenced matter.

A summary of fees and expenses is listed below

\$ 3,622.50	Fees
\$ 0	Expenses
\$ 3,622.50	Total

MATH CHECKED - Gandhi, Alan 1/10/2013

 *Pearce, Scott 1/18/2013*
Should you have any questions, please feel free to contact me.

Thank you,



Todd E. Donovan
Liquidation Consultant

INVOICE MEETS CONTRACT TERM AND CAP - Alan Gandhi - 1/22/2013

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
 Cell (415) 846.3332
donovant@caclo.org

December 31, 2012

Invoice No. 12312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
12/1/2012	Review and comment on Notice to attend trial and additional document request from CID, and settlement offer	A101	1	\$90	\$90.00
12/3/2012	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00
12/3/2012	Follow up on status of IA records delivery	A101	0.25	\$90	\$22.50
12/3/2012	Follow up and comment on motion to quash Commissioner notice to attend trial	A101	0.25	\$90	\$22.50
12/3/2012	Revise July 2010 detailed timesheet	A101	NC	\$90	\$0.00
12/3/2012	Review and research murals info, call with C. Padway re: same	A101	0.75	\$90	\$67.50
12/4/2012	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00
12/4/2012	Draft November 2012 status report for CLO	A101	1	\$90	\$90.00
12/5/2012	Revise August 2010 detailed timesheet	A101	NC	\$90	\$0.00
12/5/2012	Review and comment on status of and continuation of CID Trial	A101	0.75	\$90	\$67.50
12/5/2012	Revise October 2010 detailed invoice	A101	NC	\$90	\$0.00
12/5/2012	Review and research murals info for counsel	A101	0.5	\$90	\$45.00
12/5/2012	Meet with S. Pearce regarding status of several items, Fee app and Mural case	A101	0.5	\$90	\$45.00
12/5/2012	Review and email F. Mamaril regarding boxes to be returned to storage	A101	0.5	\$90	\$45.00
12/5/2012	Research J. Battle's inquiry about estate closure requirements	A101	1	\$90	\$90.00
12/6/2012	Revise October 2010 detailed invoice	A101	NC	\$90	\$0.00
12/6/2012	Review and comment on Mural trial continuance emails	A101	1	\$90	\$90.00
12/6/2012	Review request for GSM employee files, research inventory order boxes	A101	0.75	\$90	\$67.50
12/7/2012	Revise November 2010 detailed invoice	A101	NC	\$90	\$0.00
12/7/2012	Review, locate, scan and email A. Filncks employee file to Counsel	A101	1	\$90	\$90.00
12/7/2012	Review fine art inventory and original CD of photos, email counsel	A101	0.5	\$90	\$45.00
12/8/2012	Revise December 2010 detailed invoice	A101	NC	\$90	\$0.00
12/8/2012	Review and comment on Mural case emails	A101	0.5	\$90	\$45.00
	Review, research and distribute analysis regarding post closing obligations for records research with IA and NOLHGA	A101	2	\$90	\$180.00
12/10/2012	Contact CLO, request and ensure art CD is sent to counsel	A101	0.25	\$90	\$22.50

∞Todd E. Donovan∞

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Page 2 of 3

December 31, 2012

Invoice No. 12312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
12/10/2012	Phone conversation w/ J. Holloway about fee application, order box from GRM, send file with sample invoices submitted to the court	A101	0.5	\$90	\$0.00
12/10/2012	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00
12/10/2012	Revise January 2011 detailed invoice	A101	NC	\$90	\$0.00
12/10/2012	Revise summary of duties document	A101	1	\$90	\$90.00
12/11/2012	Revise February 2011 detailed invoices	A101	NC	\$90	\$0.00
12/11/2012	Revise March 2011 detailed invoice	A101	NC	\$90	\$0.00
12/12/2012	Review, research and comment on emails from NOLHGA re status of group life conversion	A101	1	\$90	\$90.00
12/12/2012	Review records inventory and request them to be sent to storage	A101	1	\$90	\$0.00
12/12/2012	Review and tag records to me moved to new CLO office	A101	1	\$90	\$0.00
12/12/2012	Meet with S. Pearce regarding status of several items, Fee app and Mural case	A101	1.5	\$90	\$135.00
12/12/2012	Email M. Weiss with status of supplemental fee application, release 2009 & 2010 detailed time sheets	A101	1	\$90	\$90.00
12/12/2012	Revise April 2011 detailed time sheet	A101	NC	\$90	\$0.00
12/13/2012	Revise May 2011 detailed time sheet	A101	NC	\$90	\$0.00
12/13/2012	Respond to NOLHGA emails regarding status of POC and group life conversation update	A101	0.5	\$90	\$45.00
12/13/2012	Review and comment on several GSM emails	A101	1.5	\$90	\$0.00
12/13/2012	Revise June 2011 detailed time sheet	A101	NC	\$90	\$0.00
12/13/2012	Revise summary of duties document	A101	2	\$90	\$180.00
12/14/2012	Revise July 2011 detailed invoice	A101	NC	\$90	\$0.00
12/15/2012	Revise summary of duties document	A101	2	\$90	\$180.00
12/15/2012	Revise August 2011 detailed time sheet	A101	NC	\$90	\$0.00
12/16/2012	Revise September 2011 detailed invoices	A101	NC	\$90	\$0.00
12/16/2012	Revise October 2011 detailed time sheet	A101	NC	\$90	\$0.00
12/17/2012	Revise November 2011 detailed timesheet	A101	NC	\$90	\$0.00
12/17/2012	Revise December 2011 detailed invoices	A101	NC	\$90	\$0.00
12/17/2012	Finalize summary of duties document	A101	1.5	\$90	\$135.00
12/17/2012	Review and return inquiry to Swiss Re regarding termination letter	A101	0.5	\$90	\$45.00
12/17/2012	Email M. Weiss with status of supplemental fee application, release 2011 detailed time sheets and summary of duty	A101	0.5	\$90	\$45.00
12/18/2012	Follow up on the status of fee app with Pearce and M. Weiss	A101	0.25	\$90	\$22.50
12/18/2012	Review NOLHGA listing of incomplete group life conversions, create file for adding SS #	A101	1.25	\$90	\$112.50
12/18/2012	Review and comment on several GSM emails	A101	1	\$90	\$90.00
12/19/2012	Review and comment on several GSM emails	A101	1	\$90	\$90.00
12/19/2012	Box remaining working files, clean cube, send remaining records to storage in preparation for move to new office	A101	2	\$90	\$180.00
12/26/2012	Review, edit and comment on Revised Fee application	A101	1.5	\$90	\$135.00

∞Todd E. Donovan∞

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donovant@caclo.org

December 31, 2012

Invoice No. 12312012GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
12/26/2012	Research and compile SS numbers for incomplete Group Life certificate holders	A101	2	\$90	\$180.00
12/27/2012	Review and comment on several GSM emails	A101	0.75	\$90	\$67.50
12/31/2012	Review and comment on several GSM emails	A101	1	\$90	\$90.00
			40.25		
<u>Date</u>	<u>Expense</u>				<u>Amount</u>
				expenses	\$ -
				invoice total	\$ 3,622.50

Activity Summary

Liquidation Matter

<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
A101	40.25	\$90	\$ 3,622.50

Please make check payable to: Todd E. Donovan

Total hours worked on-site at the CLO: 10 x \$90 = \$900

∞ Todd E. Donovan ∞
55 Oakdale Ave, Mill Valley, CA 94941
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donovant@caclo.org

Status Report

To: Scott Pearce

From: Todd Donovan

Date: 12/31/2012

Re: Golden State Mutual Life Insurance Company (GSM)

The purpose of this report is to give an update on pending and completed items from December 1, 2012 through December 31, 2012:

- **NOLHGA Liability:**
 - Respond to group life inquiries from certificate holders
 - Review population of incomplete files, locate social security numbers for incomplete files
 - Review Swiss Re Termination Amendment
- **IA Research Items:**
 - Review population of boxes out to IA (create master listing)
- **Legal Support:**
 - Review, research and produce additional discovery request for mural dispute
 - Assist Liquidator with detailed invoice submission through 12/31/2011
 - Participate in conference call to coordinate next fee application filing
 - Complete summary of duties document
 - Participate in mural litigation conference call and settlement strategy
- **MISC:**
 - Respond to GSM inquiries regarding claims and policy issues
 - Respond to CLO inquiries regarding several GSM items
 - Research and respond to inquiry regarding on-going GSM obligations with IA and NOLHGA

∞ **Todd E. Donovan** ∞

55 Oakdale Ave Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

February 6, 2013

Scott Pearce
Senior Estate Trust Officer
Conservation & Liquidation Office
100 Pine Street, 26th Floor
San Francisco, CA 94105

RE: Golden State Mutual Life liquidation consulting services invoice number
1312013GSML

Dear Mr. Pearce:

Please find enclosed an invoice for services and expenses rendered from January 1, 2012³
through January 31, 2012³ for the above referenced matter.

A summary of fees and expenses is listed below

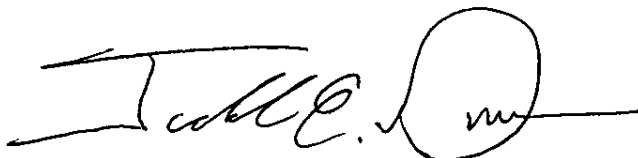
\$ 4,725.00	Fees
\$ 0	Expenses
\$ 4,725.00	Total

 *Pearce, Scott 2/15/2013*

MATH CHECKED - Gandhi, Alan 2/11/2013

Should you have any questions, please feel free to contact me.

Thank you,



Todd E. Donovan
Liquidation Consultant

INVOICE MEETS CONTRACT TERM AND CAP - Alan Gandhi - 2/19/2013

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

January 31, 2013

Invoice No. 1312013GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
1/2/2013	Prepare and participate in conference call with S. Peace, J. Holloway and M. Weiss regarding revised professional fee application, obtain and request inherited contract files from service providers	A101	2.5	\$90	\$225.00
1/2/2013	Enter SS numbers into spreadsheet for NOLHGA, email participant for beneficiary form	A101	1	\$90	\$90.00
1/2/2013	Meet with Pearce to discuss status of several pending projects	A101	1	\$90	\$90.00
1/2/2013	Prepare December 2012 status report	A101	1	\$90	\$90.00
1/2/2013	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00
1/3/2013	Review and comment on several GSM emails	A101	0.75	\$90	\$67.50
1/3/2013	Review, edit and comment on revised Fee Application from S. Pearce	A101	1.25	\$90	\$112.50
1/3/2013	Review and create master listing of files held by IA American	A101	0.5	\$90	\$45.00
1/4/2013	Research IA boxes and update master listing	A101	0.75	\$90	\$67.50
1/4/2013	Research and sent E. Hahn original listing of GSM property and leases at Conservation	A101	0.5	\$90	\$45.00
1/4/2013	Update incomplete conversation participants to SS# roster for NOLHGA, send to FTP site	A101	0.5	\$90	\$45.00
1/4/2013	Review and comment on several GSM emails	A101	1	\$90	\$90.00
1/4/2013	Draft and release signature request for Swiss Re termination amendments	A101	1	\$90	\$90.00
1/4/2013	Review, edit and comment on revised Fee Application from S. Pearce	A101	0.5	\$90	\$45.00
1/6/2013	Review and comment on next draft of Profession Fee application from, M. Weiss	A101	1	\$90	\$90.00
1/7/2013	Phone conversation with S. Pearce re: Group Life SS research and need to further pursue	A101	0.5	\$90	\$45.00
1/7/2013	Update Social Security listing for Group Life participants	A101	1	\$90	\$90.00
1/8/2013	Follow up on email from Swiss Re regarding group claims, research policy number forward to IA	A101	0.5	\$90	\$45.00
1/8/2013	Phone conversation with E. Hahn re collection agencies, research and forward contact info for Wexford James to E. Hahn	A101	0.5	\$90	\$45.00
1/8/2013	Phone conversation with S. Pearce regarding incomplete Group Life certificate holders Social Security Numbers that are still missing	A101	0.25	\$90	\$22.50
1/8/2013	Finalize and email incomplete population of SS #s to NOLHGA. Save file as password protected, make recommendation to NOLHGA	A101	1	\$90	\$90.00
1/8/2013	Review and comment on several drafts of Fee application	A101	1.5	\$90	\$135.00
1/8/2013	Review and revise master list of records out to IA American	A101	0.75	\$90	\$67.50

2/8/2013 1:19:34 PM

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@cacio.org

Page 2 of 3

January 31, 2013

Invoice No. 1312013GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
1/9/2013	Review exhibits for fee application and prepare for conference call with counsel, J. Holloway and S. Pearce	A101	1	\$90	\$90.00
1/9/2013	Review finalize and email master listing of GSM records that IA has	A101	0.75	\$90	\$67.50
1/9/2013	Participate in conference call with Counsel, J. Holloway and S. Pearce regarding edits to fee application and exhibits	A101	2.25	\$90	\$202.50
1/9/2013	Revise and email Summary of Duties for J. Murphy email to Counsel	A101	0.25	\$90	\$22.50
1/9/2013	Review, research and revise spreadsheet of fees for fee application email to counsel and CLO	A101	1.5	\$90	\$135.00
1/9/2013	Review and comment on several GS emails	A101	1	\$90	\$90.00
1/9/2013	Meet with S. Pearce regarding status of fee application hearing	A101	0.75	\$90	\$67.50
1/10/2013	Contact Larson Rosenberger to obtain copy of engagement letter	A101	0.25	\$90	\$22.50
1/10/2013	Review, research and comment on Fee application appeal memo drafts	A101	1	\$90	\$90.00
1/11/2013	Review and comment on several GSM emails	A101	0.5	\$90	\$45.00
1/14/2013	Review and forward Larson Rosenberger contracts	A101	0.25	\$90	\$22.50
1/14/2013	Follow up on several open items, (IA box count, NOLHGA claim procedure, and Fee application Appeal)	A101	1	\$90	\$90.00
1/16/2013	Draft and release summary on NOLHGA Madison National Assumption of former group life policies	A101	1	\$90	\$90.00
1/16/2013	Review and comment on several GSM emails	A101	2	\$90	\$180.00
1/16/2013	Review 2012 expense data, create spreadsheet update vendor expenses	A101	0.5	\$90	\$45.00
1/16/2013	Review GRM invoice and follow up with GRM	A101	0.25	\$90	\$22.50
1/16/2013	Follow up with NOLHGA for contact information	A101	0.25	\$90	\$22.50
1/16/2013	Meet with CLO IT regarding encryption requirements for emails	A101	0.75	\$90	\$67.50
1/16/2013	*Draft and prepare invoice to IA for records reimbursement	A101	0.5	\$90	\$45.00
1/17/2013	Follow up with Accounting regarding CLO expense in 2012	A101	0.5	\$90	\$45.00
1/17/2013	Review and comment on several GSM emails regarding GRM invoices	A101	0.5	\$90	\$45.00
1/17/2013	Request, review, research 2012 operating income and expense data from K. Ng	A101	0.5	\$90	\$45.00
1/21/2013	Review, research and respond to GL death inquiry, return call and refer claimant to NOLHGA	A101	0.25	\$90	\$22.50
1/22/2013	Research and request GL box from storage, follow up call with F. Mamaril	A101	0.25	\$90	\$22.50
1/23/2013	Review, research and contact Hartford regarding GSM workers comp claim	A101	1	\$90	\$90.00
1/23/2013	Review, research and respond to Group Life death inquiry	A101	1.25	\$90	\$112.50
1/23/2013	Meet with K. Ng regarding 2012 expenses for Fee application review expense data	A101	0.75	\$90	\$67.50
1/23/2013	Release invoice back up to R. Alava for reimbursement	A101	1	\$90	\$90.00
1/23/2013	Review, research edit, format and email missing Group Life SS numbers to NOLHGA	A101	1	\$90	\$90.00
1/24/2013	Update 2012 expense data from Accounting	A101	1.75	\$90	\$157.50
1/24/2013	Review and comment on several GSM emails	A101	0.25	\$90	\$22.50

2/8/2013 1:19:34 PM

∞Todd E. Donovan∞

55 Oakdale Ave, Mill Valley, CA 94941
 Cell (415) 846.3332
donovant@caclo.org

January 31, 2013

Invoice No. 1312013GSML

CLO Contract No. 2011-11524

<u>Service Date</u>	<u>Service</u>	<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
1/29/2013	Review and comment on several GSM emails regarding IA invoice and CD trial dates	A101	0.25	\$90	\$22.50
1/29/2013	Email A. Character regarding request for additional supporting documentation for Fee application	A101	0.5	\$90	\$45.00
1/29/2013	Revise January 2012 detailed invoice	A101	NC	\$90	\$0.00
1/30/2013	Create box level descriptions for in active COC files	A101	0.25	\$90	\$22.50
1/30/2013	Update 2012 Fee application spreadsheet	A101	1.75	\$90	\$157.50
1/30/2013	Meet with S. Pearce regarding status of several GSM matters	A101	0.5	\$90	\$45.00
1/30/2013	Obtain signature for IA records reimbursement invoice, mail invoice to IA	A101	0.25	\$90	\$22.50
1/30/2013	Discuss Group Life cancellation and conversion results with D. Wilson and discuss potential claim priority	A101	0.5	\$90	\$45.00
1/30/2013	Follow up and discuss request for detailed time sheet revision, with A. Character, email examples to replicate	A101	1	\$90	\$90.00
1/30/2013	Discuss with S. Pearce and M. Vass, GSM website revisions to be made to "about us" page, email revision request to IA	A101	0.5	\$90	\$45.00
1/30/2012	Review and comment on several GSM emails	A101	0.5	\$90	\$0.00
1/31/2013	Draft January Status report	A101	1	\$90	\$90.00
1/31/2013	Revise January 2012 detailed invoice	A101	NC	\$90	\$0.00

✓ 52.5

<u>Date</u>	<u>Expense</u>	<u>Amount</u>
	expenses	\$ -
	invoice total	\$ 4,725.00

Activity Summary

Liquidation Matter

<u>Matter No.</u>	<u>Time</u>	<u>Rate</u>	<u>Total</u>
A101	52.5	\$90	\$ 4,725.00

Please make check payable to: Todd E. Donovan

Total hours worked on-site at the CLO: 21.25

2/8/2013 1:19:35 PM

∞ Todd E. Donovan ∞
55 Oakdale Ave, Mill Valley, CA 94941
Cell (415) 846.3332
donovant@caclo.org

Status Report

To: Scott Pearce

From: Todd Donovan

Date: 1/31/2013

2/6/13 TED

Re: Golden State Mutual Life Insurance Company (GSM)

The purpose of this report is to give an update on pending and completed items from January 1, 2013 through January 31, 2013:

- **NOLHGA Liability:**
 - Respond and refer former group life inquiries to NOLHGA
 - Provide NOLHGA with SSN for former group life certificate holders
 - Obtain signature and release Review Swiss Re Termination Amendment
- **IA Research Items:**
 - Submit population of boxes out to IA (pending response from IA)
 - Follow up on prior invoice was received in January (\$3,400.78)
 - Submit new invoice for IA for 11/12 for (\$2,357.95)
- **Legal Support:**
 - Review, research, and make suggested edits to several drafts of supplemental fee applications
 - Review and comment on trial brief for mural dispute litigation
 - Assist Liquidator with obtaining additional supporting documentation for supplemental fee application
 - Missing Contracts
 - Detailed invoices several consultants
 - Master listing of expense data
 - Complete summary of duties document
 - Review, research and participate in fee application appeal option conference call
- **MISC:**
 - Respond to GSM inquiries regarding claims and policy issues
 - Respond to CLO inquiries regarding several GSM items
 - Research and respond to inquiry regarding collection agency recommendation

2/8/2013 1:19:32 PM

EXHIBIT 3



INS CONSULTANTS, INC.

Insurance Regulatory Consultants

419 S. 2nd Street
New Market, Suite 206
Philadelphia, PA 19147
Phone: (215) 625-9877
Fax: (215) 627-7104

996.

January 15, 2013

GSM

10396-13-1

Conservation & Liquidation Office
P. O. Box 26894
San Francisco, CA 94126-0894
ATTN: Accounts Payable Department

Billing Period - December 1 through December 31, 2012

RE: Golden State Mutual Life Insurance Company - CLO Contract 0900-9266

	<u>Hrly. Rate</u>	<u>Hours</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
Joseph Holloway	\$160	10.00	\$1,600.00	\$0.00	\$1,600.00
	\$75	0.00	0.00	0.00	0.00
Total					\$1,600.00

MATH CHECKED - Gandhi, Alan 2/15/2013

👤 Pearce, Scott 2/15/2013

AES
TERMS: DUE UPON RECEIPT

Thank you

INVOICE MEETS CONTRACT TERM AND CAP - Alan Gandhi - 1/31/2013

EXHIBIT 4

Epstein Turner Weiss


633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

October 31, 2012

GSM

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 8908 MRW
Our file# 204410 00004
Billing through 10/31/2012
Batch # 130289
Doc # 103143


Golden State Mutual Life Insurance Company 

Balance forward as of invoice dated September 30, 2012 \$27,343.06
Payments received since last invoice 27,343.06


Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

10/01/2012	MRW	Evaluate bills re Mayberry	0.20 hrs.	59.00
10/02/2012	MRW	Conference with Pearce re preparation of materials for fee order approval	1.00 hrs.	295.00
10/02/2012	MRW	Review court website re status of court order on fee application	0.10 hrs.	29.50
10/02/2012	MRW	Evaluate billing documents from Mayberry	0.10 hrs.	29.50
10/22/2012	MRW	Emails re PBGC approval	0.20 hrs.	59.00
10/29/2012	MRW	Evaluate court order re fee application	1.10 hrs.	324.50
10/29/2012	MRW	Research appellate remedies re fee application	0.50 hrs.	147.50
10/30/2012	MRW	Phone conference with Pearce re fee application minute order	0.20 hrs.	59.00
10/30/2012	MRW	Prepare email to clients re fee application minute order and recommendations, further emails with Pearce	0.50 hrs.	147.50

\$1,150.50 

Please see attached e-mail relates to contract checking.

MRW	3.90 	295.00	\$1,150.50
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Billing Summary

Total professional services \$1,150.50

996.62003

Total of new charges for this invoice \$1,150.50

MATH CHECKED - Gandhi, Alan 12/3/2012 

Total balance now due \$1,150.50

 *Pearce, Scott 12/3/2012*

11/30/2012 3:29:30 PM

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

October 31, 2012

GSM

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 8909 MRW
Our file# 204410 00005
Billing through 10/31/2012

GSM - CID Lawsuit

Balance forward as of invoice dated September 30, 2012 \$61,318.37
Payments received since last invoice 61,318.37

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

10/01/2012	MRW	Prepare, review, respond emails with WAIT's attorney re depositions of WAIT's principals	0.50 hrs.	147.50
10/01/2012	MRW	Evaluate evidence needed, depositions of persons re trial	0.50 hrs.	147.50
10/01/2012	MRW	Prepare for msj hearing, prepare argument outline, prepare case summaries, further prepare for hearing and hearing outline	7.40 hrs.	2,183.00
10/02/2012	MRW	Court - CID's motion for summary judgment	4.25 hrs.	1,253.75
10/02/2012	MRW	Conference with Pearce re order denying summary judgment, trial preparations	0.50 hrs.	147.50
10/02/2012	MRW	Conference with Nunnally re order denying summary judgment, trial preparations	0.40 hrs.	118.00
10/02/2012	MRW	Evaluate witnesses to depose re trial preparation, research addresses on witnesses, coordinate secretary re preparation of deposition subpoenas, notices, review subpoenas	1.50 hrs.	442.50
10/02/2012	MRW	Prepare notice of property inspection	0.60 hrs.	177.00
10/02/2012	MRW	Emails with WAIT's attorney re deposition scheduling	0.10 hrs.	29.50
10/02/2012	MRW	Evaluate deposition notices re Ed Hines, D. Wilson, S. Pearce	0.20 hrs.	59.00
10/02/2012	MRW	Evaluate demand for supplemental discovery requests	0.10 hrs.	29.50
10/02/2012	MRW	Prepare email to clients re denial of CID's summary judgment, depositions	0.50 hrs.	147.50
10/02/2012	MRW	Evaluate trial preparation issues, discovery required, depositions needed, deadlines	0.90 hrs.	265.50

11/30/2012 3:29:32 PM

204410	Insurance Commissioner	Invoice# 8909	Page 2
10/02/2012	MRW	Evaluate, respond Wilson email re depositions	0.10 hrs. 29.50
10/02/2012	MRW	Review CID's discovery response to special rogs	0.10 hrs. 29.50
10/03/2012	MRW	Review, organize declarations by Pearce & Wilson re prep for depositions	2.40 hrs. 708.00
10/03/2012	MRW	Evaluate CID's notice of deposition for person most knowledgeable	0.20 hrs. 59.00
10/03/2012	MRW	Prepare, respond email re Ed Hines deposition	0.10 hrs. 29.50
10/03/2012	MRW	Trial preparation re deposition scheduling, scheduling of deposition of J. Haydel	0.20 hrs. 59.00
10/03/2012	MRW	Phone conference with N. Freeman re appraisal expert	0.25 hrs. 73.75
10/03/2012	MRW	Prepare objections to PMK deposition	1.40 hrs. 413.00
10/03/2012	MRW	Prepare email to clients re depositions	0.20 hrs. 59.00
10/03/2012	MRW	Evaluate motion to bifurcate fixture issues, prepare email to Nunnally re same	0.50 hrs. 147.50
10/03/2012	MRW	Evaluate motions in limine	0.30 hrs. 88.50
10/03/2012	MRW	Phone conference with Dr. Chartier re subpoena, testimony	0.40 hrs. 118.00
10/03/2012	MRW	Trial preparation , trial deadlines review	0.25 hrs. 73.75
10/04/2012	MRW	Phone conference with Pearce re trial issues	0.50 hrs. 147.50
10/04/2012	MRW	Evaluate issues for C. Jefference; Phone conference with C. Jefferson re art appreciation issues; prepare email to client re same	0.90 hrs. 265.50
10/04/2012	MRW	Further evaluate filing motion to bifurcate fixtures issue, email with Nunnally	0.30 hrs. 88.50
10/04/2012	MRW	Finalize subpoena to J. Haydel	0.10 hrs. 29.50
10/04/2012	MRW	Emails with clients re CID deposition planning, Teasley transcript	0.50 hrs. 147.50
10/04/2012	MRW	Trial preparation, outline preparation matters	1.20 hrs. 354.00
10/04/2012	MRW	Phone conference Nunnally re motions in limine, witnesses, trial issues	0.75 hrs. 221.25
10/04/2012	MRW	Phone conference Dr. Chartier re testimony	0.50 hrs. 147.50
10/04/2012	MRW	Evaluate motions in limine, evidence after court order	0.50 hrs. 147.50
10/04/2012	MRW	Outline issues from court order to address in msj reply, trial	0.75 hrs. 221.25
10/04/2012	MRW	Emails with CID's counsel re inspection of documents	0.10 hrs. 29.50
10/04/2012	MRW	Evaluate letter from SCE re	0.10 hrs. 29.50
10/05/2012	MRW	Conference with CID's attorney re review of documents; coordinate paralegal re copying	0.75 hrs. 221.25
10/05/2012	MRW	Evaluate issue re payment of fees to fact witness, evaluate case, phone conference Nunnally re same	1.00 hrs. 295.00

204410	Insurance Commissioner	Invoice# 8909	Page 3
10/05/2012	MRW	Further compile documents, declarations, motion for summary judgment evidence for Pearce and Wilson; prepare letter to clients re same	0.75 hrs. 221.25
10/05/2012	MRW	Review Dr. Chartier's credentials	0.40 hrs. 118.00
10/05/2012	MRW	Phone conference with Pearce re Chartier, depo prep	0.25 hrs. 73.75
10/05/2012	MRW	Phone conference with Chartier	0.40 hrs. 118.00
10/05/2012	MRW	Prepare designation of expert witnesses	1.40 hrs. 413.00
10/05/2012	MRW	Review documents re witness depo preparation	1.20 hrs. 354.00
10/07/2012	MRW	Prepare Hines depo outline, prepare Haydel deposition, prepare Zebala deposition outline	3.10 hrs. 914.50
10/07/2012	MRW	Evaluate GSM documents selected by CID at inspection	0.80 hrs. 236.00
10/07/2012	MRW	Evaluate GSM documents re Aneta Zebala	0.30 hrs. 88.50
10/07/2012	MRW	Evaluate CID's supplemental discovery responses, trial prep	0.30 hrs. 88.50
10/08/2012	JBH	Compile documents re witnesses for MRW re trial preparation	0.30 hrs. 45.00
10/08/2012	MRW	Evaluate retention agreement letter from Dr. Chartier, compile mural proposal documents for him, prepare email confirming agreement and sending proposals	0.50 hrs. 147.50
10/08/2012	MRW	Prep for client meeting in San Francisco re depositions by CID, organize materials, outline issues for discussion	3.20 hrs. 944.00
10/08/2012	MRW	Phone conference with Nigel Freeman re expert fine art appraiser	0.10 hrs. 29.50
10/08/2012	MRW	Phone conference with Jane Jacob re fine art appraiser	0.25 hrs. 73.75
10/08/2012	MRW	Evaluate Jane Jacob, review CV and website, Prepare email to clients re Jane Jacob; prepare email to Jacob re retention agreement	0.90 hrs. 265.50
10/08/2012	MRW	Further prepare designation of expert witnesses	0.50 hrs. 147.50
10/08/2012	MRW	Prepare witness notebook with all potential witnesses, coordinate paralegal	2.50 hrs. 737.50
10/08/2012	MRW	Prepare motions in limine re no undisclosed witnesses or evidence, exclude city of Los Angeles historic monument designation	2.50 hrs. 737.50
10/08/2012	MRW	Further prepare for meeting with clients re depo prep	0.50 hrs. 147.50
10/09/2012	MRW	Meetings with clients re deposition prep	10.70 hrs. 3,156.50
10/09/2012	MRW	Outline trial prep to do, deadlines	0.80 hrs. 236.00
10/09/2012	MRW	Phone conference and emails with CID's attorney re Hines deposition	0.20 hrs. 59.00
10/09/2012	MRW	Evaluate further discovery requests from CID;	0.25 hrs. 73.75

204410	Insurance Commissioner	Invoice# 8909	Page 4
		email to Nunnally	
10/09/2012	MRW	Coordinate secretary re scheduling video or telephone conference for Hines deposition	0.10 hrs. 29.50
10/09/2012	MRW	Coordinate secretary re production of City administrative record to CID	0.10 hrs. 29.50
10/09/2012	MRW	Evaluate proofs of service re depositions	0.10 hrs. 29.50
10/09/2012	MRW	Evaluate, respond email with Dr. Chartier	0.10 hrs. 29.50
10/09/2012	MRW	Prepare email to CID's attorney confirming depositions of Wilson, Pearce and PMK designation	0.20 hrs. 59.00
10/09/2012	MRW	Research issues re judge/jury question re mural as fixture, intention as factor	0.90 hrs. 265.50
10/10/2012	MRW	Conference with TMG re Hines deposition	0.20 hrs. 59.00
10/10/2012	MRW	Prepare email to CID's attorney re Hines deposition	0.10 hrs. 29.50
10/10/2012	MRW	Review court website re order issued denying motion for summary judgment	0.10 hrs. 29.50
10/10/2012	MRW	Phone call to Aneta Zebala's office to confirm deposition	0.10 hrs. 29.50
10/10/2012	MRW	Evaluate documents produced to CID re inspection, prepare letter re same	0.20 hrs. 59.00
10/10/2012	MRW	Phone conference with CID's attorney re Hines deposition issues, coordinate associate	0.20 hrs. 59.00
10/10/2012	MRW	Trial outline, preparation	0.60 hrs. 177.00
10/11/2012	MRW	Further prepare motions in limine re excluding CID's evidence, research objections to evidence, review and revise motions	2.50 hrs. 737.50
10/11/2012	MRW	Phone conference with Dr. Chartier re opinions on removability	0.80 hrs. 236.00
10/11/2012	MRW	Coordinate secretary re deposition scheduling	0.10 hrs. 29.50
10/11/2012	MRW	Conference with TEG re preparation for Hines deposition	0.40 hrs. 118.00
10/11/2012	MRW	Evaluate final order denying CID's msj, prepare email to clients re same and depositions	0.50 hrs. 147.50
10/11/2012	TMG	Confer with MRW regarding assignment for deposition	0.30 hrs. 67.50
10/11/2012	TMG	Review documents in preparation for deposition of Ed Hines	0.40 hrs. 90.00
10/12/2012	MRW	Phone conference with A. Zebala re deposition, information sought	0.20 hrs. 59.00
10/12/2012	MRW	Research motion to bifurcate, sever fixture issues, outline grounds for motion	2.00 hrs. 590.00
10/12/2012	MRW	Evaluate Hines declaration, Teasley declaration re Hines testimony	0.40 hrs. 118.00
10/12/2012	MRW	Conference with TEG re preparation for Hines deposition, review issues, declaration	1.00 hrs. 295.00

204410	Insurance Commissioner		Invoice# 8909	Page 5
10/12/2012	MRW	Prepare witness list	0.50 hrs.	147.50
10/12/2012	MRW	Outline evidence grid re evidence needed for defenses, breach of contract cause of action	2.70 hrs.	796.50
10/12/2012	TMG	Continue to review documents in preparation for deposition of Ed Hines	0.20 hrs.	45.00
10/12/2012	TMG	Confer with MRW regarding assignment	1.00 hrs.	225.00
10/14/2012	TMG	Prepare for deposition of Ed Hines	1.00 hrs.	225.00
10/15/2012	MRW	Evaluate documents from Chartier re mural file	0.25 hrs.	73.75
10/15/2012	MRW	Phone conference with Jane Jacob re mural appraisal issues	1.20 hrs.	354.00
10/15/2012	MRW	Prepare for Ed Hines Deposition, Ed Hines Deposition	1.20 hrs.	354.00
10/15/2012	MRW	Phone conference with S. Pearce re Hines deposition, retaining art appraiser	0.25 hrs.	73.75
10/15/2012	MRW	Phone conference with TEG re Hines deposition	0.30 hrs.	88.50
10/15/2012	MRW	Review, respond emails with Pearce re preparation for deposition	0.40 hrs.	118.00
10/15/2012	MRW	Prepare for Wilson Deposition	0.50 hrs.	147.50
10/15/2012	MRW	Research determination of fixture re trial court or jury	1.20 hrs.	354.00
10/15/2012	MRW	Conference with clients re deposition preparation	1.50 hrs.	442.50
10/15/2012	MRW	Further prepare evidence grid for trial	0.50 hrs.	147.50
10/15/2012	TMG	Travel to/from deposition in Fresno, CA	7.50 hrs.	1,687.50
10/15/2012	TMG	Deposition of Ed Hines	1.00 hrs.	225.00
10/15/2012	TMG	Preparation for deposition of Ed Hines	0.80 hrs.	180.00
10/16/2012	JBH	OCR documents produced in preparation for attorney review of same for trial preparation	0.50 hrs.	75.00
10/16/2012	MRW	Prep for Deposition of David Wilson, Scott Pearce	0.75 hrs.	221.25
10/16/2012	MRW	Deposition of David Wilson	4.75 hrs.	1,401.25
10/16/2012	MRW	Phone conference with Pearce re deposition preparation	0.50 hrs.	147.50
10/16/2012	MRW	Prepare responses, objections to CID's third document request	1.20 hrs.	354.00
10/17/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.60 hrs.	90.00
10/17/2012	MRW	Evaluate retainer agreement from expert Jane Jacob - appraiser, revise, prepare email to Jane re same; review, respond email	0.60 hrs.	177.00
10/17/2012	MRW	Prepare for Pearce Deposition	0.25 hrs.	73.75
10/17/2012	MRW	Deposition of Pearce	6.20 hrs.	1,829.00
10/17/2012	MRW	Organize deposition documents, exhibits, notes	0.40 hrs.	118.00

204410	Insurance Commissioner	Invoice# 8909	Page 6
10/17/2012	MRW	Prepare email to CID's attorney re scheduling	0.50 hrs. 147.50
10/18/2012	MRW	Prepare deposition subpoena, document categories for Solomon deposition	1.00 hrs. 295.00
10/18/2012	MRW	Organize removal documents for expert, prepare email to expert re same	1.00 hrs. 295.00
10/18/2012	MRW	Evaluate email from CID's attorney re scheduling of deposition	0.10 hrs. 29.50
10/18/2012	MRW	Further revise, prepare expert witness designation, review expert CVs; email to Nunnally re same	0.80 hrs. 236.00
10/18/2012	MRW	Phone conference with Nunnally re depositions	0.50 hrs. 147.50
10/18/2012	MRW	Review, respond emails with CID's attorney re responses to outstanding discovery, depositions of witnesses	0.50 hrs. 147.50
10/19/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.30 hrs. 45.00
10/19/2012	MRW	Prepare for Zebala deposition, prepare outline	0.40 hrs. 118.00
10/19/2012	MRW	Review, respond emails with CID's attorney re depositions, discovery, review discovery	0.50 hrs. 147.50
10/19/2012	MRW	Evaluate status of service of Solomon subpoena, phone conference with attorney service re service issues	0.20 hrs. 59.00
10/19/2012	MRW	Review, revise responses to CID's third request for documents	1.20 hrs. 354.00
10/19/2012	MRW	Emails with Donovan re quarterly and annual reports	0.10 hrs. 29.50
10/20/2012	MRW	Review CID documents for exhibit list, upcoming depositions	1.50 hrs. 442.50
10/22/2012	JBH	Initial review and analysis of documents received from City of Los Angeles and expert Chartier	0.40 hrs. 60.00
10/22/2012	JBH	Compile documents to be produced on October 22, 2012	0.30 hrs. 45.00
10/22/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.50 hrs. 75.00
10/22/2012	MRW	Finalize designation of expert witnesses	1.00 hrs. 295.00
10/22/2012	MRW	Compile documents for production to CID, prepare letter re same, coordinate paralegal re production	0.60 hrs. 177.00
10/22/2012	MRW	Phone conference with E. Howard re expert deposition	0.10 hrs. 29.50
10/22/2012	MRW	Prepare email to Donovan re Aneta Zebala deposition	0.10 hrs. 29.50
10/22/2012	MRW	Evaluate service of subpoena on Solomon,	0.10 hrs. 29.50

204410	Insurance Commissioner	Invoice# 8909	Page 7
		Solomon ducking service	
10/22/2012	MRW	Evaluate documents in preparation for Zebala deposition, review documents produced by CID, by GSM	2.20 hrs. 649.00
10/22/2012	MRW	Phone conference with expert J. Jacob re opinions	0.40 hrs. 118.00
10/22/2012	MRW	Phone conference with CID's attorney re scheduling expert Jacob deposition	0.20 hrs. 59.00
10/22/2012	MRW	Review, respond email with CID's attorney re scheduling expert Jacob deposition	0.10 hrs. 29.50
10/23/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.50 hrs. 75.00
10/23/2012	MRW	Prepare email to CID's attorney re deposition scheduling	0.25 hrs. 73.75
10/23/2012	MRW	Emails, documents from Donovan re CID issues	0.25 hrs. 73.75
10/23/2012	MRW	Evaluate deadlines for expert designation, depositions	0.25 hrs. 73.75
10/23/2012	MRW	Evaluate, respond emails with M. Mojabi re mural emails	0.20 hrs. 59.00
10/23/2012	MRW	Prepare email to clients re Solomon deposition	0.10 hrs. 29.50
10/23/2012	MRW	Coordinate secretary re trial issues, procedural requirements	0.50 hrs. 147.50
10/24/2012	MRW	Coordinate secretary re msj hearing	0.10 hrs. 29.50
10/24/2012	MRW	Phone conference with E. Howard re deposition scheduling	0.25 hrs. 73.75
10/24/2012	MRW	Evaluate deposition notices re experts from CID	0.40 hrs. 118.00
10/24/2012	MRW	Evaluate deposition notices from CID re Jefferson, Zebala and Pajaud; phone conference with CID's attorney re same	0.40 hrs. 118.00
10/24/2012	MRW	Prepare emails to experts re deposition scheduling, document requests from CID	1.20 hrs. 354.00
10/24/2012	MRW	Prepare emails to A. Zebala re deposition scheduling	0.25 hrs. 73.75
10/24/2012	MRW	Evaluate CID's opposition to msj, phone conference with Nunnally re same, coordinate paralegal re copying, diskette preparation	1.20 hrs. 354.00
10/24/2012	MRW	Evaluate CID's expert designation, expert declarations; prepare email to clients	0.90 hrs. 265.50
10/24/2012	MRW	Review documents, prep for Haydel (WAIT) deposition, coordinate paralegal re exhibit preparation for deposition	1.50 hrs. 442.50
10/24/2012	MRW	Outline trial preparation items, pre-trial requirements and deadlines	0.50 hrs. 147.50
10/25/2012	MRW	Phone conference with E. Howard re	0.20 hrs. 59.00

204410	Insurance Commissioner	Invoice# 8909	Page 8
		deposition scheduling	
10/25/2012	MRW	Evaluate CVs for CID's experts	0.80 hrs. 236.00
10/25/2012	MRW	Evaluate documents from EN Golden State, prepare for Haydel deposition, revise depo outline	1.10 hrs. 324.50
10/25/2012	MRW	Evaluate emails / documents from Donovan, Mojabi re Zebala and Murals for production to CID; prepare letter to Elmira Howard re same	0.80 hrs. 236.00
10/25/2012	MRW	Evaluate, outline issues re msj reply	0.75 hrs. 221.25
10/25/2012	MRW	Email with CID's attorney re expert Daniel Paul deposition, coordinate secretary re same	0.10 hrs. 29.50
10/26/2012	JBH	Compile and redact documents to be produced	0.60 hrs. 90.00
10/26/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.30 hrs. 45.00
10/26/2012	MRW	Deposition preparation for Haydel	1.00 hrs. 295.00
10/26/2012	MRW	Deposition of Haydel (WAIT)	3.40 hrs. 1,003.00
10/26/2012	MRW	Phone conference with CID's attorney re deposition scheduling, expert scheduling	0.10 hrs. 29.50
10/26/2012	MRW	Phone conference with expert Jane Jacob re opinions	0.50 hrs. 147.50
10/26/2012	MRW	Phone conference with Chartier re expert opinions, assertions by CID's experts	0.80 hrs. 236.00
10/26/2012	MRW	Phone conference with Nunnally re Haydel depo, supplemental expert designation	0.20 hrs. 59.00
10/26/2012	MRW	Prepare letters to clients, Nunnally re CID's opposition to msj, prepare letter to CID's attorney re document	0.25 hrs. 73.75
10/26/2012	MRW	Evaluate CID's supplemental responses to discovery, witnesses	0.40 hrs. 118.00
10/27/2012	MRW	Prepare supplemental responses to form interrogatories, set one, from CID	3.20 hrs. 944.00
10/27/2012	MRW	Prepare supplemental responses to form interrogatories, set two, from CID	1.00 hrs. 295.00
10/27/2012	MRW	Prepare supplemental responses to special interrogatories, set one, from CID	2.10 hrs. 619.50
10/28/2012	MRW	Prepare deposition notices for expert witnesses (4 notices), prepare document request lists	1.60 hrs. 472.00
10/28/2012	MRW	Evaluate CID's opposition to summary judgment, declarations, exhibits	1.50 hrs. 442.50
10/28/2012	MRW	Prepare reply brief in support of summary judgment	5.20 hrs. 1,534.00
10/29/2012	JBH	Download deposition and load into Summation	0.20 hrs. 30.00
10/29/2012	MRW	Further prepare supplemental discovery responses, prepare verifications; prepare email to Pearce re same	0.50 hrs. 147.50
10/29/2012	MRW	Phone conference with CID's attorney re	0.10 hrs. 29.50

204410	Insurance Commissioner	Invoice# 8909	Page 9
	depositions		
10/29/2012	MRW	Research admissibility of expert issues re CID's expert	0.40 hrs. 118.00
10/29/2012	MRW	Further prepare reply brief, draft fixtures arguments, trade fixtures, constructive notice arguments	3.80 hrs. 1,121.00
10/29/2012	MRW	Emails with A. Zebala re deposition	0.10 hrs. 29.50
10/29/2012	MRW	Conference with J. Jacob at building re murals inspection, conference with Jacob re opinions and opinions by CID experts	5.40 hrs. 1,593.00
10/29/2012	MRW	Evaluate, respond email with Shutts re deposition	0.10 hrs. 29.50
10/30/2012	MRW	Phone conference with Pearce re counter expert designation, trial events	0.20 hrs. 59.00
10/30/2012	MRW	Phone conferences with Nunnally re expert designation issues	0.50 hrs. 147.50
10/30/2012	MRW	Finalize expert depo notices to Kaplan, Reeser and Paul	0.25 hrs. 73.75
10/30/2012	MRW	Compile documents for Zebala deposition	0.25 hrs. 73.75
10/30/2012	MRW	Further prepare reply brief, analyze CID's evidence, prepare responses, prepare introduction, conclusion, revise arguments	7.20 hrs. 2,124.00
10/31/2012	JBH	Download deposition of Ed Hines	0.20 hrs. 30.00
10/31/2012	MRW	Prepare letter to Haydel attorney re deposition fee	0.20 hrs. 59.00
10/31/2012	MRW	Coordinate paralegal re Wilson and Pearce depositions	0.10 hrs. 29.50
10/31/2012	MRW	Evaluate email from CID's attorney re Jefferson depo, respond with depo schedule for all witnesses	0.30 hrs. 88.50
10/31/2012	MRW	Phone conference with CID's attorney re scheduling Jefferson depo and additional depositions, coordinate depositions and scheduling	0.25 hrs. 73.75
10/31/2012	MRW	Finalize supplemental interrogatory responses to CID	0.50 hrs. 147.50
10/31/2012	MRW	Prepare for Zebala deposition, outline, compile exhibits, review	1.30 hrs. 383.50
10/31/2012	MRW	Review, respond email from M. Smith re CAAM attorney contacting her for Jefferson deposition; left message for attorney	0.10 hrs. 29.50
10/31/2012	MRW	Prepare objections to CID's evidence	2.40 hrs. 708.00
10/31/2012	MRW	Phone conference with S. Boyd re Jefferson deposition	0.40 hrs. 118.00
10/31/2012	MRW	Prepare proposed order re objections to CID's evidence	0.60 hrs. 177.00
10/31/2012	MRW	Telephone conference with L. Shutts re	0.30 hrs. 88.50

204410 Insurance Commissioner Invoice# 8909
deposition; prepar email to CIS's attorney re
availability

Page 10

\$53,968.75

EXPENSES

10/03/2012	Serve - William Pajaud	98.65	←
10/03/2012	Serve - Duane Charter	117.18	←
10/03/2012	Serve - Aneta Zebala	117.18	←
10/04/2012	Serve - Joseph Haydel	121.54	←
10/05/2012	Federal Express (Scott Pearce)	24.49	←
10/09/2012	Airfare - (To/From Oakland)	421.00	←
10/09/2012	Airport Parking	21.00	←
10/09/2012	Transportation (Airport to CLO)	73.00	←
10/09/2012	Transportation (CLO to Airport)	70.00	←
10/15/2012	Transcript (Ed Hines)	260.20	←
10/15/2012	Travel to/from Fresno for Hines Deposition 484 miles @ .44/mile	212.96	
10/16/2012	Transcript (David Wilson)	614.45	←
10/17/2012	Transcript (Scott Pearce)	745.60	←
10/18/2012	Federal Express (Jacob Fine Art)	27.65	←
10/18/2012	Serve - Joshua Solomn	224.68	←

Batch # 130291

Doc # 103144

204410 Insurance Commissioner

Invoice# 8909

Page 11

10/18/2012 Retainer - Jacob Fine Art

5,000.00

10/31/2012 Photocopy (2,846 pages @ .10/page)

284.60

10/31/2012 Westlaw

57.56

10/31/2012 Postage

8.80

\$8,500.54

JBH

4.70

150.00

\$705.00

MRW

171.25

295.00

\$50,518.75

TMG

12.20

225.00

\$2,745.00

Billing Summary

Total professional services

\$53,968.75



Total expenses incurred

\$8,500.54

Total of new charges for this invoice

\$62,469.29

MATH CHECKED - Gandhi, Alan 12/3/2012

Total balance now due

\$62,469.29

👤 Pearce, Scott 12/3/2012

996.62003

👤 Wilson, David 12/4/2012

Invoice Meets Contract Term and Cap, <Sharon Liang>12/4/2012

11/30/2012 3:29:41 PM

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

November 30, 2012

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 9002 MRW
Our file# 204410 00004
Billing through 11/30/2012

Golden State Mutual Life Insurance Company

JAN 3 2013 RCVD

Balance forward as of invoice dated October 31, 2012 \$1,150.50
Payments received since last invoice 1,150.50

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

11/02/2012	MRW	Prepare notice of entry of order	0.50 hrs.	147.50
11/11/2012	MRW	Prepare revised fee application for fees approved by court - revised application, notice, declarations of Pearce and Weiss, proposed order; prepare email to client re same	5.90 hrs.	1,740.50
11/14/2012	MRW	Review, respond email from D. Wilson re fee application	0.10 hrs.	29.50
11/14/2012	MRW	Prepare spreadsheets for re-submitted fee application	0.40 hrs.	118.00
11/16/2012	MRW	Further prepare fee application for approved amounts	0.75 hrs.	221.25
11/19/2012	MRW	Finalize revised fee application, send emails to David Binard for website	1.70 hrs.	501.50
11/20/2012	MRW	Evaluate Rosenberger documents re fee application	0.10 hrs.	29.50
11/20/2012	MRW	Phone conference with clients re strategy on next fee application	1.00 hrs.	295.00
11/26/2012	MRW	Evaluate Webb substitution of attorney, email to client	0.20 hrs.	59.00

\$3,141.75

MRW	10:65	295.00	\$3,141.75
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Billing Summary

Total professional services

\$3,141.75

1/3/2013 10:14:24 AM

204410 Insurance Commissioner

Invoice# 9002

Page 2

Total of new charges for this invoice

\$3,141.75

Total balance now due

\$3,141.75

 MATH CHECKED - Gandhi, Alan 1/3/2013

 Pearce, Scott 1/7/2013

996.62003

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

November 30, 2012

Golden State Mutual Life Insurance Company

Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

→ Invoice# 9003 MRW
Our file# 204410 00005
Billing through 11/30/2012

GSM - CID Lawsuit

JAN 3 2013 RCVD

Balance forward as of invoice dated October 31, 2012 \$62,469.29

Payments received since last invoice 62,469.29

Accounts receivable balance carried forward

\$0.00

PROFESSIONAL SERVICES

11/01/2012	JBH	Review correspondence re E. Hines deposition received from court reporter on 11/1/12	0.20 hrs.	30.00
11/01/2012	JBH	Further OCR documents produced in preparation for attorney review of same for trial preparation	0.40 hrs.	60.00
11/01/2012	MRW	Prep for Zebala deposition, documents	0.50 hrs.	147.50
11/01/2012	MRW	Deposition of Aneta Zebala	5.00 hrs.	1,475.00
11/01/2012	MRW	Further prepare, revise reply for msj, incorporate Nunnally revisions, add evidence citations	3.50 hrs.	1,032.50
11/01/2012	MRW	Further revise, finalize supplemental discovery responses	0.50 hrs.	147.50
11/01/2012	MRW	Prepare letter to Zebala re fees	0.10 hrs.	29.50
11/01/2012	MRW	Phone conference with Nunnally re reply	0.20 hrs.	59.00
11/01/2012	MRW	Phone conference with L. Chao re Jefferson deposition	0.25 hrs.	73.75
11/02/2012	MRW	Finalize reply brief, objections, proposed order; coordinate secretary re same	3.30 hrs.	973.50
11/02/2012	MRW	Evaluate CID's notice of continuance of Jacob deposition and document request	0.10 hrs.	29.50
11/02/2012	MRW	Evaluate CID's notice of lodging certified copies re msj	0.10 hrs.	29.50
11/02/2012	MRW	Prepare notice of depo to CID Expert Scott Haskin, document requests	0.20 hrs.	59.00
11/02/2012	MRW	Phone conference with Chartier re depo prep	0.50 hrs.	147.50
11/02/2012	MRW	Prepare email to Chartier re documents	0.25 hrs.	73.75
11/02/2012	MRW	Prepare email to Shutts re documents	0.25 hrs.	73.75

1/3/2013 10:14:46 AM

204410	Insurance Commissioner	Invoice# 9003	Page 2
11/02/2012	MRW	Phone conference with Nunnally re trial prep, attorney expert	0.20 hrs. 59.00
11/02/2012	MRW	Further prepare, revise responses to request for documents no. 3 from CID	1.20 hrs. 354.00
11/04/2012	MRW	Prepare motion in limine to exclude CID expert attorneys' testimony	2.50 hrs. 737.50
11/04/2012	MRW	Prepare motion in limine to exclude CID experts Haskins and Paul re opinions	2.40 hrs. 708.00
11/04/2012	MRW	Phone conference with Solomon re deposition	0.20 hrs. 59.00
11/05/2012	JBH	Initial review and analysis of documents received from client on 11/5/12	0.80 hrs. 120.00
11/05/2012	JBH	Compile documents to be produced	0.40 hrs. 60.00
11/05/2012	MRW	Phone conference with M. Fraser at UCLA re documents	0.10 hrs. 29.50
11/05/2012	MRW	Evaluate expert issues motion	0.30 hrs. 88.50
11/05/2012	MRW	Research exclusion grounds for CID's experts	0.40 hrs. 118.00
11/05/2012	MRW	Phone conference with Pearce re deposition issues - Jefferson, Solomon, Zebala	0.40 hrs. 118.00
11/05/2012	MRW	Further prepare and revise five motions in limine, email to Nunnally	2.20 hrs. 649.00
11/05/2012	MRW	Evaluate Solomon deposition objections; email subpoena to CID's attorney	0.20 hrs. 59.00
11/05/2012	MRW	Finalize document request responses, prepare letter to E. Howard re same, review documents, coordinate paralegal re document production	0.50 hrs. 147.50
11/05/2012	MRW	Prepare for Chartier deposition, phone conference with Chartier re deposition preparation	0.75 hrs. 221.25
11/05/2012	MRW	Prep, compile documents for Solomon deposition	0.50 hrs. 147.50
11/05/2012	MRW	Prepare deposition outline for Solomon deposition	1.20 hrs. 354.00
11/06/2012	MRW	Prep for Chartier deposition	0.50 hrs. 147.50
11/06/2012	MRW	Deposition of Chartier	5.75 hrs. 1,696.25
11/06/2012	MRW	Review documents produced by Chartier	0.25 hrs. 73.75
11/06/2012	MRW	Phone conference with Solomon re deposition information	1.70 hrs. 501.50
11/06/2012	MRW	Phone conference with E. Howard re deposition scheduling	0.20 hrs. 59.00
11/06/2012	MRW	Prepare for msj hearing	1.25 hrs. 368.75
11/07/2012	MRW	MSJ hearing, conference with Pearce	4.00 hrs. 1,180.00
11/07/2012	MRW	Phone conference with Nunnally re msj hearing, attorney expert	0.40 hrs. 118.00
11/07/2012	MRW	Phone conference with J. Jacob re report	0.10 hrs. 29.50
11/07/2012	MRW	Further evaluate tentative ruling on msj;	1.00 hrs. 295.00

204410	Insurance Commissioner	Invoice# 9003	Page 3
		research inquiry notice issues, Gates case	
11/07/2012	MRW	Conference with CID's attorney re meet and confer on motions in limine	1.20 hrs. 354.00
11/07/2012	MRW	Evaluate cases, grounds cited by CID's attorney re motions in limine, claims	0.75 hrs. 221.25
11/07/2012	MRW	Phone conference with Nunnally re motions in limine by CID	0.50 hrs. 147.50
11/07/2012	MRW	Phone conferences with Dr. Chartier re Haskins resume, evaluate issues with authenticity of resume; research mural work by Haskins	1.25 hrs. 368.75
11/07/2012	MRW	Revise, finalize five motions in limine to exclude evidence at trial	2.00 hrs. 590.00
11/07/2012	MRW	Phone conference with Solomon re rescheduling deposition	0.20 hrs. 59.00
11/07/2012	MRW	Evaluate billing invoice from Dr. Chartier, evaluate hours incurred	0.20 hrs. 59.00
11/07/2012	MRW	Evaluate Jacob draft report	0.50 hrs. 147.50
11/07/2012	MRW	Prepare letters to clients re review, signing deposition transcripts	0.20 hrs. 59.00
11/07/2012	MRW	Emails to Nunnally re documents, trial schedule	0.25 hrs. 73.75
11/07/2012	MRW	Organize materials, documents re preparation of depositions of CID's experts	0.40 hrs. 118.00
11/08/2012	MRW	Phone conference with Nunnally re Jacob report	0.40 hrs. 118.00
11/08/2012	MRW	Prepare trial prep schedule outline	0.75 hrs. 221.25
11/08/2012	MRW	Phone conference with L. Shutts re deposition preparations	0.10 hrs. 29.50
11/08/2012	MRW	Research draft expert reports	0.30 hrs. 88.50
11/08/2012	MRW	Prepare depo outline Haskins	0.75 hrs. 221.25
11/08/2012	MRW	Evaluate supplemental expert designation, phone conference with Nunnally re same	0.30 hrs. 88.50
11/08/2012	MRW	Phone conference with J. Jacob re expert report	0.30 hrs. 88.50
11/08/2012	MRW	Evaluate Haskins' websites re documents, publications re mural removals he performed, further prepare deposition outline	3.50 hrs. 1,032.50
11/09/2012	MRW	Phone conference with expert L. Shutts re depo preparation	1.00 hrs. 295.00
11/09/2012	MRW	Phone conference with expert J. Jacob re depo preparation	0.80 hrs. 236.00
11/09/2012	MRW	Evaluate final expert report from J. Jacob, email to CID's attorney	0.40 hrs. 118.00
11/09/2012	MRW	Prepare objections to Shutts deposition document requests	0.50 hrs. 147.50

204410	Insurance Commissioner	Invoice# 9003	Page 4
11/09/2012	MRW	Prepare objections to Jacob deposition document requests	0.50 hrs. 147.50
11/09/2012	MRW	Prepare additional supplemental discovery response re Walter Brown, prepare letter to CID's attorney re Brown	0.75 hrs. 221.25
11/09/2012	MRW	Prepare supplemental designation of expert witness re attorney designation; phone conferences with Nunnally re same	1.00 hrs. 295.00
11/09/2012	MRW	Phone conferences with E. Howard re deposition scheduling, Kaplan issues	0.40 hrs. 118.00
11/11/2012	MRW	Evaluate CID's motion in limine to exclude Jane Jacob	0.20 hrs. 59.00
11/11/2012	MRW	Phone conference with Nunnally re exclusion of Jacob, other motions in limine	0.50 hrs. 147.50
11/11/2012	MRW	Evaluate CID's motion in limine to exclude duplicative experts	0.20 hrs. 59.00
11/11/2012	MRW	Evaluate CID's objections to document requests to experts	0.10 hrs. 29.50
11/11/2012	MRW	Evaluate CID's supplemental expert designation re Eric Hanks; prepare email to E. Howard re same	0.25 hrs. 73.75
11/11/2012	MRW	Evaluate case themes, trial preparation materials, evidence	0.50 hrs. 147.50
11/12/2012	MRW	Evaluate emails from CID's attorney re discovery requests, email with Donovan re same	0.25 hrs. 73.75
11/12/2012	MRW	Prepare Deposition of expert J. Jacob	0.50 hrs. 147.50
11/12/2012	MRW	Deposition of Expert J. Jacob	4.50 hrs. 1,327.50
11/12/2012	MRW	Prepare deposition outline re CID's expert D. Paul	3.20 hrs. 944.00
11/12/2012	MRW	Prepare notice of court order denying summary judgment	0.20 hrs. 59.00
11/12/2012	MRW	Further research CID expert Haskins	1.30 hrs. 383.50
11/12/2012	MRW	Phone conference with expert L. Shutts re deposition preparation	0.20 hrs. 59.00
11/13/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
11/13/2012	MRW	Prepare deposition outline for CID expert Kaplan	1.00 hrs. 295.00
11/13/2012	MRW	Prepare deposition outline for CID expert Reeser	0.80 hrs. 236.00
11/13/2012	MRW	Further prepare Haskins outline for deposition	1.00 hrs. 295.00
11/13/2012	MRW	Prepare for Shutts deposition	0.25 hrs. 73.75
11/13/2012	MRW	Phone conference with Nunnally re Jacob deposition	0.40 hrs. 118.00
11/13/2012	MRW	Evaluate, respond Chartier email re deposition	0.10 hrs. 29.50
11/13/2012	MRW	Deposition of Shutts	5.10 hrs. 1,504.50
11/13/2012	MRW	Coordinate secretary re Jacob deposition	0.25 hrs. 73.75

204410	Insurance Commissioner	Invoice# 9003	Page 5
		documents	
11/13/2012	MRW	Phone conference with Nunnally re Shutts deposition	0.25 hrs. 73.75
11/14/2012	MRW	Legal research CID's cases purportedly supporting fixture claims	0.80 hrs. 236.00
11/14/2012	MRW	Review CID documents, trial documents re trial preparation materials	0.50 hrs. 147.50
11/14/2012	MRW	Prepare email to E. Howard re Kaplan deposition	0.10 hrs. 29.50
11/14/2012	MRW	Prepare email to E. Howard re meet and confer on use of building evidence, review and respond	0.25 hrs. 73.75
11/14/2012	MRW	Evaluate expert agreement from Nunnally re attorney expert retention	0.10 hrs. 29.50
11/14/2012	MRW	Further preparation, research, internet research re CID's experts Haskins and Paul re prior testimonies, mural removal work, prior case declarations re murals	4.90 hrs. 1,445.50
11/14/2012	MRW	Evaluate letter from CID re Hines deposition	0.10 hrs. 29.50
11/14/2012	MRW	Phone conference with Pearce re expert testimonies, status of trial preparation, case	0.50 hrs. 147.50
11/15/2012	JBH	Further OCR documents for attorney review re trial preparation	0.50 hrs. 75.00
11/15/2012	MRW	Phone conference with Nunnally re expert issues	0.20 hrs. 59.00
11/15/2012	MRW	Evaluate emails from CID's counsel re evidence admission issues	0.10 hrs. 29.50
11/15/2012	MRW	Prepare expert deposition materials, compile exhibit documents	2.20 hrs. 649.00
11/15/2012	MRW	Coordinate secretary re Haskins' declaration re site specific, mural removal	0.25 hrs. 73.75
11/15/2012	MRW	Phone conference with W. Brown	0.20 hrs. 59.00
11/15/2012	MRW	Deposition of Scott Haskins	6.60 hrs. 1,947.00
11/15/2012	MRW	Coordinate secretary re depositions of other CID experts	0.10 hrs. 29.50
11/15/2012	MRW	Evaluate, outline, compile exhibits re Haskins deposition	0.90 hrs. 265.50
11/15/2012	MRW	Prepare emails to CID's attorney re Haskins depo payment, Solomon deposition	0.10 hrs. 29.50
11/15/2012	MRW	Prepare notice of continuance of Solomon deposition	0.20 hrs. 59.00
11/16/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
11/16/2012	MRW	Evaluate depo notice from CID re Sestanovich	0.10 hrs. 29.50
11/16/2012	MRW	Evaluate articles, documents produced by J. Jacob at her deposition	0.40 hrs. 118.00
11/16/2012	MRW	Prepare motion in limine to exclude evidence of CID's purported future use of the building as	2.30 hrs. 678.50

204410	Insurance Commissioner	Invoice# 9003	Page 6
		a community center	
11/16/2012	MRW	Evaluate notice of posting jury fees, discovery re tape and Carft, prepare email to client re same	0.50 hrs. 147.50
11/16/2012	MRW	Evaluate documents produced by CID expert Haskins in deposition	0.50 hrs. 147.50
11/16/2012	MRW	Phone conference with Nunnally re Haskins' deposition, CID new evidence	0.30 hrs. 88.50
11/16/2012	MRW	Prepare objections to deposition documents to expert Sestanovich	0.30 hrs. 88.50
11/16/2012	MRW	Prepare notice to appear at trial and request for production of documents	0.60 hrs. 177.00
11/17/2012	MRW	Revise and further prepare opposition to CID's motion in limine no 1 to exclude expert witness testimony	2.90 hrs. 855.50
11/18/2012	MRW	Revise and further prepare opposition to CID's motion in limine no 2 to exclude Jacob testimony	2.80 hrs. 826.00
11/18/2012	MRW	Further prepare for expert Kaplan deposition	2.20 hrs. 649.00
11/19/2012	JBH	Compile documents for MRW review re preparation of exhibit list	0.30 hrs. 45.00
11/19/2012	MRW	Prep, compile documents for Kaplan deposition	0.75 hrs. 221.25
11/19/2012	MRW	Evaluate documents from Donovan re documents for CID	0.50 hrs. 147.50
11/19/2012	MRW	Revise, finalize motion in limine no. 6	1.20 hrs. 354.00
11/19/2012	MRW	Prepare response to CID's attorney re discovery responses	0.40 hrs. 118.00
11/19/2012	MRW	Deposition of CID expert Terry Kaplan	4.30 hrs. 1,268.50
11/19/2012	MRW	Finalize oppositions to motions in limine from CID nos. 1 and 2	1.00 hrs. 295.00
11/19/2012	MRW	Further prepare notice to appear to Harrower	0.40 hrs. 118.00
11/19/2012	MRW	Prepare email to Nunnally with documents re Reeser deposition, compile documents for Reeser deposition	0.40 hrs. 118.00
11/19/2012	MRW	Evaluate Golden State insurance policies	0.30 hrs. 88.50
11/20/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
11/20/2012	MRW	Phone conference with clients re trial preparations	0.50 hrs. 147.50
11/20/2012	MRW	Phone conference with Nunnally re deposition information, prep	0.25 hrs. 73.75
11/20/2012	MRW	Draft letter to CID's attorney with settlement proposal	0.75 hrs. 221.25
11/20/2012	MRW	Review insurance documents	0.50 hrs. 147.50
11/20/2012	MRW	Prepare exhibit list	1.50 hrs. 442.50
11/20/2012	MRW	Evaluate documents produced by CID re preparation of exhibit list	2.00 hrs. 590.00





204410	Insurance Commissioner	Invoice# 9003	Page 7
11/21/2012	MRW	Phone conference with Nunnally re trial preparation	0.50 hrs. 147.50
11/21/2012	MRW	Coordinate associate re preparation of jury instructions	0.25 hrs. 73.75
11/21/2012	MRW	Finalize notice to attend trial and produce documents to CID	0.25 hrs. 73.75
11/21/2012	MRW	Finalize settlement proposal to CID	0.20 hrs. 59.00
11/21/2012	MRW	Evaluate email from Pearce to Hom re Webb request for financial information	0.10 hrs. 29.50
11/21/2012	MRW	Prepare exhibit list	1.00 hrs. 295.00
11/21/2012	EPD	Review Motion for Summary Judgment, Reply Brief, Complaint and Cross-complaint in preparation for drafting jury instructions	0.90 hrs. 225.00
11/21/2012	EPD	Draft CACI Jury Instructions - standard instructions	0.50 hrs. 125.00
11/21/2012	EPD	Draft Personal Jury Instruction Nos. 1 - 8	1.10 hrs. 275.00
11/21/2012	EPD	Research legal support for Personal Jury Instructions	0.50 hrs. 125.00
11/24/2012	MRW	Evaluate documents produced in case, prepare list of potential exhibits, evaluate discovery	4.90 hrs. 1,445.50
11/25/2012	MRW	Further prepare exhibit list	3.20 hrs. 944.00
11/25/2012	MRW	Trial preparation, prepare to do list items for trial preparation	1.00 hrs. 295.00
11/25/2012	MRW	Evaluate notices to appear from CID	0.25 hrs. 73.75
11/25/2012	MRW	Evaluate objections from Solomon to his deposition	0.20 hrs. 59.00
11/25/2012	MRW	Further prepare, outline witnesses, witness list	0.30 hrs. 88.50
11/25/2012	MRW	Coordinate assistant re documents to expert Sestanovich, review documents on diskette	0.20 hrs. 59.00
11/25/2012	MRW	Coordinate paralegal re preparation of trial subpoenas	0.40 hrs. 118.00
11/25/2012	MRW	Prepare Statement of the Case for jury	0.80 hrs. 236.00
11/25/2012	MRW	Prepare email to Cookes Crating re CID's further inspection requests	0.20 hrs. 59.00
11/26/2012	JBH	Compile data and prepare trial subpoenas for Larkin Teasley, Charmaine Jefferson, Joshua Solomon, Mark Moniz, and Dexter Henderson	1.10 hrs. 165.00
11/26/2012	JBH	Prepare on-call letter for Larkin Teasley	0.40 hrs. 60.00
11/26/2012	JBH	Analyze files for address for E. Safaie re preparation of trial subpoena for same, conference with MRW re same	0.30 hrs. 45.00
11/26/2012	MRW	Conference with Nunnally re trial, Reeser depo preparation	0.75 hrs. 221.25
11/26/2012	MRW	Prepare documents for expert Sestanovich, prepare letter with documents, coordinate assistant re diskettes	1.00 hrs. 295.00

204410	Insurance Commissioner	Invoice# 9003	Page 8
11/26/2012	MRW	Conference with paralegal re deposition signatures to CID	0.10 hrs. 29.50
11/26/2012	MRW	Conference with paralegal re preparation of trial subpoenas	0.10 hrs. 29.50
11/26/2012	MRW	Trial preparation materials, documents, conference with Nunnally re same	0.50 hrs. 147.50
11/26/2012	MRW	Phone conference with L. Teasley re trial scheduling, Craft appraisal, mural issues	0.30 hrs. 88.50
11/26/2012	MRW	Conferences with Nunnally re Reeser deposition, questions, payment	0.60 hrs. 177.00
11/26/2012	MRW	Evaluate Craft appraisal	0.50 hrs. 147.50
11/26/2012	MRW	Evaluate Kutak Rock and Allen Matkins documents	1.20 hrs. 354.00
11/26/2012	MRW	Phone conference with E. Craft re appraisal, conference with Nunnally re same	0.50 hrs. 147.50
11/26/2012	MRW	Conference with Nunnally re witnesses, Sestanovich deposition testimony, evaluate court docket re trial	1.10 hrs. 324.50
11/26/2012	MRW	Compile documents, prepare trial exhibits, prepare trial exhibit list	4.70 hrs. 1,386.50
11/26/2012	MRW	Review, finalize trial subpoenas	0.20 hrs. 59.00
11/27/2012	JBH	Review deposition transcripts received from David Wilson and Scott Pearce for changes, prepare letter to opposing counsel, E. Howard, re same	0.80 hrs. 120.00
11/27/2012	JBH	Initial review and analysis of documents received from client on 11/26/12	0.50 hrs. 75.00
11/27/2012	JBH	Compile documents to be produced	0.40 hrs. 60.00
11/27/2012	MRW	Prep Solomon deposition	0.90 hrs. 265.50
11/27/2012	MRW	Evaluate CID's oppositions to motions in limine 1 through 6	0.75 hrs. 221.25
11/27/2012	MRW	Phone conference with S. Pearce re trial preparations	0.60 hrs. 177.00
11/27/2012	MRW	Review, respond to email from expert T. Kaplan re transcript	0.10 hrs. 29.50
11/27/2012	MRW	Prepare argument re proper rule for intent re fixture determination, research cases, for reply to motions in limine to exclude evidence; further prepare reply to motions in limine, email reply to client and Nunnally	4.40 hrs. 1,298.00
11/27/2012	MRW	Solomon Deposition	4.50 hrs. 1,327.50
11/27/2012	MRW	Further prepare, revise reply re motions in limine	0.75 hrs. 221.25
11/27/2012	MRW	Evaluate special jury instructions	0.25 hrs. 73.75
11/28/2012	JBH	Prepare letter to E. Howard re document production, compile enclosures for same	0.40 hrs. 60.00
11/28/2012	JBH	OCR documents for attorney review	0.20 hrs. 30.00

204410	Insurance Commissioner	Invoice# 9003	Page 9
11/28/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
11/28/2012	MRW	Prepare deposition for C. Jefferson, review documents	0.50 hrs. 147.50
11/28/2012	MRW	Evaluate documents, photos from Solomon	0.75 hrs. 221.25
11/28/2012	MRW	Prepare diskette re GSM Fine Art policies	0.25 hrs. 73.75
11/28/2012	MRW	Finalize reply re motions in limine	0.60 hrs. 177.00
11/28/2012	MRW	Deposition of C. Jefferson	4.30 hrs. 1,268.50
11/28/2012	MRW	Phone conference with CID's attorney re witnesses	0.20 hrs. 59.00
11/28/2012	MRW	Evaluate CID's production of documents re documents for trial	1.50 hrs. 442.50
11/28/2012	MRW	Phone conference with Nunnally re documents for Sestanovich, review CID assignment, bill of sale documents, insurance policies	0.80 hrs. 236.00
11/28/2012	MRW	Further evaluate art collection photos, phone conference with Solomon re same	0.40 hrs. 118.00
11/28/2012	MRW	Evaluate, respond to CID's attorney emails re inspection of documents	0.20 hrs. 59.00
11/28/2012	MRW	Evaluate deadline to file trial brief, brief requirements	0.25 hrs. 73.75
11/28/2012	MRW	Evaluate CID's reply in support of motion to exclude Jacob	0.25 hrs. 73.75
11/28/2012	MRW	Evaluate CID's objections to notice to appear	0.10 hrs. 29.50
11/28/2012	MRW	Prepare email to clients re no jury trial and settlement status	0.60 hrs. 177.00
11/28/2012	MRW	Prepare email to CID's attorney confirming no jury trial	0.10 hrs. 29.50
11/28/2012	MRW	Further evaluate documents for exhibit list, prepare list	2.20 hrs. 649.00
11/29/2012	MRW	Evaluate, respond email from D. Wilson re motions	0.20 hrs. 59.00
11/29/2012	MRW	Evaluate photos re murals, mural signs, buildings, videos of murals re art identification cards	5.00 hrs. 1,475.00
11/29/2012	MRW	Phone conference with Nunnally, Sestanovich re opinions on notice, photos	0.75 hrs. 221.25
11/29/2012	MRW	Research internet re mural, lobby photos, review videos of lobby, video of removal of murals in Santa Barbara	1.20 hrs. 354.00
11/29/2012	MRW	Trial preparations - prepare exhibits, exhibit list, witness list, trial documents	6.50 hrs. 1,917.50
11/29/2012	MRW	Phone conference with CID's attorney re settlement alternatives	0.50 hrs. 147.50
11/29/2012	MRW	Phone conference with CID's attorney re witness, exhibit lists	0.20 hrs. 59.00
11/29/2012	MRW	Coordinate paralegal re prepare trial subpoenas, document requests	0.60 hrs. 177.00

204410	Insurance Commissioner		Invoice# 9003	Page 10
11/29/2012	MRW	Phone conference with Solomon re photographs of inside of lobby	0.40 hrs.	118.00
11/29/2012	EPD	Prepare witness notebooks for trial	2.20 hrs.	550.00
11/30/2012	JBH	Download online videos re mural installation and dedication and removing murals	0.30 hrs.	45.00
11/30/2012	MRW	Phone conference with Ed Hines re art identification cards	0.20 hrs.	59.00
11/30/2012	MRW	Phone conferences with Solomon re art identification cards	0.50 hrs.	147.50
11/30/2012	MRW	Further prepare exhibits, exhibit list, witness list, phone conference with Nunnally re same, phone conferences with CID's attorney re preparation of joint lists	3.20 hrs.	944.00
11/30/2012	MRW	Finalize documents for court re trial preparation	0.75 hrs.	221.25
11/30/2012	MRW	Evaluate, respond attorney for Jefferson	0.10 hrs.	29.50
11/30/2012	MRW	Evaluate CID's document requests, review original documents in office, organize for court	1.00 hrs.	295.00
11/30/2012	MRW	Prepare objections to notices to appear at trial for Wilson, Pearce and Insurance Commissioner	1.50 hrs.	442.50
11/30/2012	MRW	Phone conference with CID's attorney re Commissioner's appearance	0.20 hrs.	59.00
11/30/2012	MRW	Phone conference with Nunnally re UCLA art list, photos, Sestanovich deposition	0.25 hrs.	73.75
11/30/2012	MRW	Prepare email to clients with status report, notice to appear at trial documents, photos, trial lists	0.50 hrs.	147.50
				\$62,369.75

EXPENSES

10/26/2012	Parking (Haydel deposition)			37.20
10/26/2012	Transcript (Joseph Haydel)			1,058.95 
11/01/2012	Transcript (Aneta Zebala)			1,173.60 
11/01/2012	Witness Fee (Joseph Haydel)			35.00 
11/02/2012	Attorney service (LASC Research)			46.24 


204410 Insurance Commissioner
11/02/2012 Witness Fee (Aneta Zebala)

Invoice# 9003


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78.00 

11/05/2012 Myriad (Image copies)

598.86 

11/06/2012 Transcript (Duane Chartier)

765.65 


11/07/2012 Federal Express (Scott Pearce)

48.48 

11/07/2012 Federal Express (David Wilson)

44.73 


11/07/2012 Transcript (11/7/12 hearing)

375.00 

11/08/2012 Attorney service (LASC)

7.50 


11/12/2012 Transcript (Jane Jacob)

804.14 


11/14/2012 Attorney service (LASC)

7.50 

11/15/2012 Attorney service (SFSC)

182.32 

11/15/2012 Expert Deposition Testimony (Scott Haskins)

1,500.00 


11/19/2012 Federal Express (from David Wilson)

44.73 

11/19/2012 Federal Express (from Scott Pearce)

48.98 

11/19/2012 Transcript (Terry Kaplan)

1,645.88 

11/19/2012 Attorney service (LASC)

7.50 

11/20/2012 Attorney service (LASC)

7.50 

.204410	Insurance Commissioner	Invoice# 9003	Page 12	
11/20/2012	Expert Deposition Testimony (Terry Kaplan)		1,225.00	
11/26/2012	Federal Express (Thomas Sestanovich)		17.31	
11/26/2012	Expert Deposition Testimony (Edwin Reeser)		2,166.00	
11/27/2012	Attorney service - serve Dexter Henderson		141.76	
11/27/2012	Attorney service - serve Larkin Teasley		75.76	
11/27/2012	Myriad (images, CD)		227.51	
11/27/2012	Witness Fee (Mark Muniz)		36.00	
11/27/2012	Witness Fee (Larkin Teasley)		39.00	
11/27/2012	Witness Fee (Joshua Solomon)		42.00	
11/27/2012	Witness Fee (Dexter Henderson)		37.00	
11/27/2012	Witness Fee (Charmaine Jefferson)		37.00	
11/30/2012	Photocopy (6,197 pages @ .10/page)		619.70	
11/30/2012	Westlaw		2,806.30	
11/30/2012	Postage		108.97	
11/30/2012	Attorney service (LASC)		54.66	
11/30/2012	Expert - Lawrence Shutts		4,483.27	

204410 Insurance Commissioner
11/30/2012 Expert travel expense - Jacob Fine Art, Inc.

Invoice# 9003

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1,924.42

11/30/2012 Expert - Duane Chartier (ConservArt Associates)

2,746.00

\$25,305.42

EPD	5.20	250.00	\$1,300.00
JBH	7.80	150.00	\$1,170.00
MRW	203.05	295.00	\$59,899.75

Billing Summary

Total professional services

\$62,369.75

Total expenses incurred

\$25,305.42

Total of new charges for this invoice

\$87,675.17

Total balance now due

\$87,675.17

↑ Pearce, Scott 1/7/2013

MATH CHECKED - Gandhi, Alan 1/3/2013

Wilson, David 1/8/2013

996.62003

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

November 30, 2012

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 9004 MRW
Our file# 204410 00007
Billing through 11/30/2012

JAN 3 2013 RCVD

Golden State Fee App Appel

PROFESSIONAL SERVICES

11/04/2012	MRW	Prepare notice of appeal re fee application, research appealability re order	1.50 hrs.	442.50
11/05/2012	MRW	Review, respond emails re notice of appeal; phone conference with Pearce re same	0.25 hrs.	73.75
11/06/2012	MRW	Review, finalize notice of court order re fee app	0.10 hrs.	29.50
11/07/2012	MRW	Revise, finalize notice of appeal re fee app	0.50 hrs.	147.50
11/16/2012	MRW	Evaluate court of appeal notice of appeal and docketing statement, complete docketing statement	0.25 hrs.	73.75
11/29/2012	MRW	Evaluate documents from court of appeal re information, designation of transcripts	0.50 hrs.	147.50
11/30/2012	MRW	Compile documents for designation of record on appeal	0.80 hrs.	236.00
				\$1,150.50

EXPENSES

11/07/2012	Attorney service (LASC)	7.50
11/08/2012	Attorney service (LASC)	7.50
11/20/2012	Attorney service (LASC)	7.50
11/30/2012	Photocopy (546 pages @ .10/page)	54.60

1/3/2013 10:14:39 AM

204410 Insurance Commissioner
11/30/2012 Westlaw

Invoice# 9004

Page 2

7.12

\$84.22 ←

MRW	3.90	295.00	\$1,150.50
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Billing Summary

Total professional services

\$1,150.50 ←

Total expenses incurred

\$84.22 ←

Total of new charges for this invoice

\$1,234.72

Total balance now due

↑ **\$1,234.72**

MATH CHECKED - Gandhi, Alan 1/3/2013

👤 Pearce, Scott 1/7/2013

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

December 31, 2012

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 9115 MRW
Our file# 204410 00004
Billing through 12/31/2012

Golden State Mutual Life Insurance Company

Balance forward as of invoice dated November 30, 2012 \$3,141.75
Payments received since last invoice 3,141.75

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

12/06/2012	MRW	Evaluate time records from J. Murphy re fee application	0.30 hrs.	88.50
12/13/2012	MRW	Phone conference with Pearce re fee application, conflict waiver	0.30 hrs.	88.50
12/18/2012	MRW	Phone conference with M. Fraser re UCLA receipt of GSM records	0.10 hrs.	29.50
12/18/2012	MRW	Phone conference with C. Jefferson re purchase of art, continuance of collection on exhibition	0.25 hrs.	73.75
12/21/2012	MRW	Evaluate time documents from Holloway and Donovan	0.75 hrs.	221.25
12/23/2012	MRW	Further evaluate service summaries, invoices re fee application for denied seven consultants; prepare second fee application for seven consultants, draft summary of additional documentation, introduction, year by year description	4.80 hrs.	1,416.00
12/23/2012	MRW	Further prepare second application, incorporate and calculate total fees	2.90 hrs.	855.50
12/26/2012	MRW	Evaluate status of any oppositions re fee application, email clients	0.20 hrs.	59.00
12/28/2012	MRW	Evaluate status of any oppositions re fee application	0.20 hrs.	59.00
				\$2,891.00

MRW

9.80

295.00

\$2,891.00

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204410 Insurance Commissioner

Invoice# 9115

Page 2

Billing Summary

Total professional services \$2,891.00

Total of new charges for this invoice \$2,891.00

Total balance now due \$2,891.00

MATH CHECKED - Gandhi, Alan 2/12/2013

👤 Pearce, Scott 2/15/2013

996.62003

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

December 31, 2012

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 9116 MRW
Our file# 204410 00005
Billing through 12/31/2012

GSM - CID Lawsuit

Balance forward as of invoice dated November 30, 2012 \$87,675.17
Payments received since last invoice 87,675.17

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES


12/01/2012	MRW	Phone conference with D. Wilson re Ins. Commissioner's notice to appear; prepare email to D. Wilson re same	0.80 hrs.	236.00
12/01/2012	MRW	Evaluate, revise trial subpoenas	0.40 hrs.	118.00
12/02/2012	MRW	Prepare trial brief	3.50 hrs.	1,032.50
12/02/2012	MRW	Trial Prep - necessary documents for bench trial, request for statement of decision, time deadlines for requests	0.60 hrs.	177.00
12/03/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs.	30.00
12/03/2012	MRW	Phone conference with Sestanovich re documents, opinions	0.50 hrs.	147.50
12/03/2012	MRW	Emails with Elmira re Sestanovich, inspection	0.20 hrs.	59.00
12/03/2012	MRW	Phone conference with Pearce re trial	0.10 hrs.	29.50
12/03/2012	MRW	Further prepare trial brief, review notice arguments, sign and photos, facts, breach of contract claims, declaratory relief claims	5.90 hrs.	1,740.50
12/03/2012	MRW	Prepare emails to Sestanovich with documents	0.25 hrs.	73.75
12/03/2012	MRW	Research CID cases re fixtures	0.50 hrs.	147.50
12/03/2012	MRW	Inspection at building re signs at building on murals	1.80 hrs.	531.00
12/03/2012	MRW	Phone conference with Sestanovich re signs at building	0.20 hrs.	59.00
12/03/2012	MRW	Phone conference with CID's attorney re trial subpoenas, review, coordinate secretary re preparation of subpoenas	0.25 hrs.	73.75
12/03/2012	MRW	Research motion to quash notice to appear at trial to Commissioner, prepare meet and confer letter and ex parte notice re motion to quash,	3.00 hrs.	885.00

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204410	Insurance Commissioner	Invoice# 9116	Page 2
		research caselaw re cause for compelling trial testimony from government officials	
12/03/2012	MRW	Emails re confirmation that Notice by CID is withdrawn	0.20 hrs. 59.00
12/03/2012	MRW	Prepare for Paul deposition	0.30 hrs. 88.50
12/03/2012	DCS	Reformat photos for Trial Brief	0.70 hrs. 175.00
12/03/2012	EPD	Prepare trial notebooks	1.30 hrs. 325.00
12/04/2012	JBH	Compile documents for attorney review in preparation for FSC	1.60 hrs. 240.00
12/04/2012	MRW	Prepare for Paul deposition	1.25 hrs. 368.75
12/04/2012	MRW	Evaluate photos re murals signs	0.50 hrs. 147.50
12/04/2012	MRW	Deposition of Daniel Paul	4.25 hrs. 1,253.75
12/04/2012	MRW	Phone conferences with Nunnally re Sestanovich opinions, Paul opinions	0.75 hrs. 221.25
12/04/2012	MRW	Phone conference with Pearce re trial preparation	0.20 hrs. 59.00
12/04/2012	MRW	Coordinate paralegal, copy service re exhibit preparations, motions in limine, witness notebooks	0.25 hrs. 73.75
12/04/2012	MRW	Evaluate declaration, documents on Haskins re removal of murals	0.50 hrs. 147.50
12/04/2012	MRW	Prepare statement of decision	0.80 hrs. 236.00
12/04/2012	MRW	Evaluate documents produced by Daniel Paul at his deposition, emails with Solomon	1.00 hrs. 295.00
12/04/2012	MRW	Research notice from sign re fixtures	0.50 hrs. 147.50
12/04/2012	MRW	Further prepare exhibit list, exhibits	0.50 hrs. 147.50
12/04/2012	MRW	Further prepare trial brief	0.30 hrs. 88.50
12/04/2012	MRW	Prepare motion in limine hearing	0.75 hrs. 221.25
12/04/2012	MRW	Outline opening statement, review exhibits	0.50 hrs. 147.50
12/04/2012	DCS	Completing pictorial evidentiary display in trial brief	0.60 hrs. 150.00
12/04/2012	EPD	Prepare Trial Notebooks	2.50 hrs. 625.00
12/05/2012	JBH	Compile documents re witnesses for attorney review in preparation for trial	0.30 hrs. 45.00
12/05/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
12/05/2012	MRW	Court - Final Status Conference	2.50 hrs. 737.50
12/05/2012	MRW	Prepare emails to clients re trial date continuance	0.50 hrs. 147.50
12/05/2012	MRW	Prepare emails to witnesses re trial date continuance	0.75 hrs. 221.25
12/05/2012	MRW	Conference with Nunnally re Sestanovich deposition, trial issues	1.50 hrs. 442.50
12/05/2012	MRW	Further prepare trial brief, exhibits, photographs	1.00 hrs. 295.00
12/05/2012	MRW	Phone conference with Dr. Chartier, mural expert, re trial status	0.25 hrs. 73.75

204410	Insurance Commissioner	Invoice# 9116	Page 3
12/05/2012	MRW	Phone conference with Pearce, Nunnally re trial continuance, preparation	0.40 hrs. 118.00
12/05/2012	MRW	Research pleadings from Haskins other lawsuit	0.50 hrs. 147.50
12/05/2012	MRW	Phone conference with UCLA Megan Fraser re boxes and UCLA box documents	0.20 hrs. 59.00
12/05/2012	MRW	Phone conference with Cookes Crating re inspection by CID, emails re documents	0.10 hrs. 29.50
12/05/2012	MRW	Phone conference with Nunnally re Sestanovich deposition	0.75 hrs. 221.25
12/05/2012	MRW	Research photos of murals from Paul, others	0.50 hrs. 147.50
12/05/2012	DCS	Download and prepare video files for Trial	0.70 hrs. 175.00
12/05/2012	DCS	Insert new photos in Trial Brief and resize	0.90 hrs. 225.00
12/05/2012	EPD	Prepare witness notebooks for trial	0.60 hrs. 150.00
12/06/2012	MRW	Phone conference with Nunnally re evidence re photos and art collection	0.50 hrs. 147.50
12/06/2012	MRW	Research art collection, art collection list creator Bruce Picano, email to Picano re same	1.50 hrs. 442.50
12/06/2012	MRW	Phone conference with UCLA attorney re CID subpoena for records, authenticity issues	0.30 hrs. 88.50
12/06/2012	MRW	Evaluate emails with UCLA attorney re same, evaluate subpoena document requests from CID	0.25 hrs. 73.75
12/06/2012	MRW	Phone conferences with B. Picano re 2004 installation of art identification cards; emails re same	2.20 hrs. 649.00
12/06/2012	DCS	Prepare revised photo display for Trial Brief	0.60 hrs. 150.00
12/07/2012	JBH	Prepare revised on-call letter to L. Teasley	0.30 hrs. 45.00
12/07/2012	MRW	Review trial materials, additions to exhibits, review documents and photos from CBRE re 2008 appraisal; coordinate associate re additional Haskins impeachment declaration	1.80 hrs. 531.00
12/07/2012	MRW	Inspection of photographs in boxes at Cookes Crating	3.20 hrs. 944.00
12/07/2012	MRW	Phone conference with R. Nunnally re photos, documents	0.50 hrs. 147.50
12/07/2012	MRW	Phone conference with A. Character re trial, art cards	0.30 hrs. 88.50
12/07/2012	MRW	Phone conference with L. Teasley re trial, art cards	0.25 hrs. 73.75
12/07/2012	MRW	Prepare letter to Teasley re on-call status	0.10 hrs. 29.50
12/07/2012	MRW	Evaluate emails from experts re bills, trial availability, respond to same	0.20 hrs. 59.00
12/07/2012	MRW	Prepare letter to Moniz, revised subpoena	0.75 hrs. 221.25
12/07/2012	EPD	Telephone call to Court of Appeals regarding record from 1991 case; Telephone call to State Archives in Sacramento searching for record from 1991 Case	0.40 hrs. 100.00

204410	Insurance Commissioner	Invoice# 9116	Page 4
12/07/2012	EPD	Research issue of Buyer's obligation to inquire	1.00 hrs. 250.00
12/07/2012	EPD	Telephone call with Attorney Amy Neiman regarding obtaining declaration of expert witness Scott Haskins from Botello v. Shell Oil case	0.70 hrs. 175.00
12/09/2012	MRW	Evaluate Sestanovich conflict of interest waiver letter, email to clients	0.25 hrs. 73.75
12/09/2012	MRW	Evaluate, respond emails with Donovan re photos	0.20 hrs. 59.00
12/10/2012	MRW	Trial preparation - exhibits, confirm for production to CID, clean up unneeded pages	2.70 hrs. 796.50
12/10/2012	MRW	Evaluate Flinck documents from Donovan	0.20 hrs. 59.00
12/10/2012	MRW	Phone conference with Jefferson attorney re trial scheduling, Houston recording; evaluate emails from attorney re same	0.25 hrs. 73.75
12/10/2012	MRW	Evaluate revisions to waiver conflict letter for Sestanovich	0.20 hrs. 59.00
12/10/2012	EPD	Telephone call with Amy Neiman re: expert witness information	0.30 hrs. 75.00
12/11/2012	MRW	Prepare email to Sestanovich re revisions to waiver conflict letter	0.20 hrs. 59.00
12/11/2012	MRW	Finalize letters to witnesses re trial subpoenas	0.10 hrs. 29.50
12/11/2012	MRW	Prepare email to Pearce re conflict waiver	0.10 hrs. 29.50
12/11/2012	MRW	Evaluate documents re photo evidence of art identification cards	0.75 hrs. 221.25
12/11/2012	EPD	Research duty of buyer or landlord to inquire about art handing on walls	1.70 hrs. 425.00
12/12/2012	MRW	Prepare email to Sestanovich re waiver	0.10 hrs. 29.50
12/13/2012	MRW	Evaluate, respond email from CID's attorney re exchange of exhibits	0.10 hrs. 29.50
12/13/2012	MRW	Phone conference with Sestanovich re conflict waiver	0.10 hrs. 29.50
12/13/2012	MRW	Prepare trial testimony outline for Pearce; review Pearce deposition transcript	2.50 hrs. 737.50
12/13/2012	MRW	Phone conference with J. Solomon re more photographs, claims	0.20 hrs. 59.00
12/14/2012	MRW	Evaluate emails, photo from Solomon	0.10 hrs. 29.50
12/15/2012	MRW	Evaluate Pearce Depo Transcript in preparation for trial	1.00 hrs. 295.00
12/15/2012	MRW	Evaluate Teasley deposition transcript in prep for trial	2.70 hrs. 796.50
12/15/2012	MRW	Evaluate Safaie deposition transcript in prep for trial	2.00 hrs. 590.00
12/16/2012	MRW	Evaluate Harrower deposition transcript in prep for trial	2.20 hrs. 649.00
12/17/2012	MRW	Evaluate notes from Jacob	0.10 hrs. 29.50

204410	Insurance Commissioner	Invoice# 9116	Page 5
12/17/2012	MRW	Review Henderson deposition	1.60 hrs. 472.00
12/17/2012	MRW	Review, respond email from Chartier re trial availability	0.10 hrs. 29.50
12/17/2012	MRW	Prepare trial testimony outline for Teasley	1.50 hrs. 442.50
12/17/2012	MRW	Further prepare trial testimony outline for Pearce	0.50 hrs. 147.50
12/18/2012	JBH	Compile trial exhibits for production to opposing counsel	0.50 hrs. 75.00
12/18/2012	MRW	Evaluate deposition of Moniz	1.00 hrs. 295.00
12/18/2012	MRW	Prepare testimony outlines for Harrower, Henderson, Moniz, Safaie; add additional to Pearce and Teasley	4.50 hrs. 1,327.50
12/18/2012	MRW	Coordinate production of Commissioner's trial exhibits to CID, review exhibits	0.40 hrs. 118.00
12/18/2012	MRW	Review witness notebooks, coordinate further preparation of notebooks	0.50 hrs. 147.50
12/19/2012	JBH	Further compile trial exhibits to produce	0.60 hrs. 90.00
12/19/2012	MRW	Review, revise trial brief	0.75 hrs. 221.25
12/19/2012	MRW	Conference with CID's attorney at Cookes Crating to review additional documents	5.40 hrs. 1,593.00
12/19/2012	EPD	Prepare Witness Notebooks for Trial	0.60 hrs. 150.00
12/20/2012	JBH	Download deposition transcripts into LiveNote	0.20 hrs. 30.00
12/20/2012	JBH	Compile documents for witness trial notebooks	0.20 hrs. 30.00
12/20/2012	JBH	Further compile trial exhibits to produce	0.40 hrs. 60.00
12/21/2012	JBH	Compile enclosures to letter to R. Nunley	0.50 hrs. 75.00
12/21/2012	MRW	Evaluate email from Solomon re deposition transcript issues, respond	0.20 hrs. 59.00
12/21/2012	MRW	Evaluate email from Jefferson attorney re deposition, respnd	0.20 hrs. 59.00
12/21/2012	MRW	Prepare letter to E. Howard re trial exhibits, prepare letter to Nunnally re trial exhibits, check exhibits on diskettes, review trial exhibit lists	0.75 hrs. 221.25
12/26/2012	MRW	Evaluate Jacob deposition transcript	1.00 hrs. 295.00
12/28/2012	MRW	Prepare expert witness trial testimony outlines	2.20 hrs. 649.00
			\$29,860.00 

EXPENSES

11/15/2012	Transcript (Scott Haskins)	2,054.90 
11/26/2012	Transcript - (Edwin Resser)	1,928.72 
11/27/2012	Transcript (Joshua Solomon)	1,243.70 

204410	Insurance Commissioner	Invoice# 9116	Page 6
11/27/2012	Attorney service - Serve Mark Moniz		137.94
11/28/2012	Transcript (Charmaine Jefferson)		812.60
12/04/2012	Transcript (Daniel Paul)		1,371.30
12/04/2012	Deposition Testimony Fee (Daniel Paul)		960.00
12/04/2012	Witness fees - (Hillary Henderson)		36.00
12/04/2012	Witness fees (Marcos Velayos)		36.00
12/04/2012	Witness fees (Norman Harrower)		36.00
12/05/2012	Transcript (Thomas Sestanovich)		773.95
12/05/2012	Attorney service - (Certified Documents SFSC))		166.37
12/06/2012	Discovery Document Technology		307.48
12/06/2012	Myriad Litigation Solutions		329.32
12/11/2012	Myriad Litigation Solutions		184.41
12/21/2012	Federal Express (Robert Nunally)		42.96
12/21/2012	Witness fees (Charmaine Jefferson)		113.00
12/31/2012	Photocopy (1,744 pages @ .10/page)		174.40
12/31/2012	Westlaw		30.35

204410 Insurance Commissioner
12/31/2012 Postage

Invoice# 9116

Page 7
4.25

\$10,743.65

DCS	3.50	250.00	\$875.00
EPD	9.10	250.00	\$2,275.00
JBH	5.00	150.00	\$750.00
MRW	88.00	295.00	\$25,960.00

Billing Summary

Total professional services

\$29,860.00

Total expenses incurred

\$10,743.65

Total of new charges for this invoice

\$40,603.65

Total balance now due

\$40,603.65

MATH CHECKED - Gandhi, Alan 2/13/2013

👤 Pearce, Scott 2/15/2013

996.62003

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

December 31, 2012

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
425 Market Street, 23rd. Floor
San Francisco, CA 94105

Invoice# 9117 MRW
Our file# 204410 00007
Billing through 12/31/2012

Golden State Fee App Appel

Balance forward as of invoice dated November 30, 2012 \$1,234.72
Payments received since last invoice 1,234.72

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

12/01/2012	MRW	Prepare Appeal Information Statement	0.75 hrs.	221.25
12/01/2012	MRW	Prepare Notice of Designation of Record and Transcript, prepare record document list	1.80 hrs.	531.00
12/03/2012	MRW	Review, further prepare appeal docketing statement, designation of record	0.60 hrs.	177.00
12/06/2012	MRW	Evaluate status of docket, filings re record designation	0.10 hrs.	29.50
12/18/2012	MRW	Evaluate status of appeal	0.10 hrs.	29.50
12/26/2012	MRW	Evaluate notice from court re transcript for appeal	0.20 hrs.	59.00

\$1,047.25

EXPENSES

12/03/2012 Clerk's Transcript Deposit

975.00

12/05/2012 Attorney service - (CACOA)

7.50

12/31/2012 Postage

5.15

\$987.65

MRW

3.55

295.00

\$1,047.25

2/8/2013 1:18:42 PM

204410 Insurance Commissioner

Invoice# 9117

Page 2

Billing Summary

Total professional services \$1,047.25

Total expenses incurred \$987.65

Total of new charges for this invoice \$2,034.90

Total balance now due  **\$2,034.90**

MATH CHECKED - Gandhi, Alan 2/13/2013

 Pearce, Scott 2/15/2013

996.62003

Please see attached e-mail relates to contract checking.

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

January 31, 2013

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
100 Pine Street, 26th. Floor
San Francisco, CA 94111

→ Invoice# 9240 MRW
Our file# 204410 00004
Billing through 01/31/2013

Golden State Mutual Life Insurance Company

Balance forward as of invoice dated	December 31, 2012	\$2,891.00
Payments received since last invoice		0.00

Accounts receivable balance carried forward	\$2,891.00
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PROFESSIONAL SERVICES

01/02/2013	MRW	Prepare notice of no opposition to fee application	0.90 hrs.	265.50
01/02/2013	MRW	Phone conference with clients re revisions to fee application; edit fee application	1.20 hrs.	354.00
01/03/2013	MRW	Prepare letter to Pearce re reimbursement check from CAAM	0.25 hrs.	73.75
01/04/2013	MRW	Further review revisions to fee application, revise	0.50 hrs.	147.50
01/04/2013	MRW	Evaluate contracts with Bryan Pendleton, Character, Lewis & Ellis and Rosenberger; review emails from Donovan and consultants re same	0.50 hrs.	147.50
01/04/2013	MRW	Revise fee application, incorporate Pearce revisions, smooth changes, reorganize	5.30 hrs.	1,563.50
01/06/2013	MRW	Evaluate further revisions from Donovan to fee application, revise	0.30 hrs.	88.50
01/07/2013	MRW	Evaluate spreadsheets from J. Murphy, compile	0.75 hrs.	221.25
01/07/2013	MRW	Phone conference with Pearce re trial preparations	0.20 hrs.	59.00
01/07/2013	MRW	Review Pearce's additional revisions to fee application, incorporate into memorandum	0.75 hrs.	221.25
01/07/2013	MRW	Prepare exhibits for fee application; coordinate secretary re documents to client	2.20 hrs.	649.00
01/08/2013	MRW	Evaluate status of fee application hearing on court calendar, judge assigned	0.25 hrs.	73.75
01/08/2013	MRW	Review, respond client emails re fee applications; evaluate further revisions from	0.20 hrs.	59.00

2/26/2013 11:35:25 AM

		Pearce to fee application		
01/08/2013	MRW	Prep for hearing on fee application, review filings	0.30 hrs.	88.50
01/09/2013	MRW	Prepare fee application with Pearce's revisions	0.25 hrs.	73.75
01/09/2013	MRW	Hearing on fee application	1.20 hrs.	354.00
01/09/2013	MRW	Phone conference with Nunnally re denial of application	0.30 hrs.	88.50
01/09/2013	MRW	Phone conference with Pearce re denial of application, strategy re next steps	0.30 hrs.	88.50
01/09/2013	MRW	Prepare email to Pearce re denial of application, recommendations	0.75 hrs.	221.25
01/09/2013	MRW	Phone conference with appellate attorney re strategy on fee applications; evaluate strategy	0.75 hrs.	221.25
01/09/2013	MRW	Phone conference with Pearce re same	0.10 hrs.	29.50
01/09/2013	MRW	Conference with clients re fee application strategy	1.80 hrs.	531.00
01/10/2013	MRW	Phone conference with Claire Haggerty at Councilman's office re purchase of artworks and murals	0.30 hrs.	88.50
01/11/2013	MRW	Phone conference with Claire Haggerty at Councilman's office re purchase of artworks and murals	0.20 hrs.	59.00
01/14/2013	MRW	Evaluate court of appeal website re status of appeal, LASC website re status of fee order	0.20 hrs.	59.00
01/15/2013	MRW	Phone conference with UCLA Fraser re status of documents from Cookes	0.10 hrs.	29.50
01/17/2013	MRW	Conference with clients re fee application issues	0.50 hrs.	147.50
01/23/2013	MRW	Phone conference with Jefferson attorney re extension of exhibition	0.25 hrs.	73.75
01/23/2013	MRW	Phone conference with T. Welsh, C. Larson re appellate motion, prepare emails with documents to same	0.90 hrs.	265.50
01/24/2013	MRW	Evaluate email and loan addendum documents re extension of loan of artworks at CAAM, prepare email to Pearce re same, respond to Jefferson; prepare letter to Jefferson re signed loan addendum	0.40 hrs.	118.00
01/24/2013	MRW	Prepare email to Jefferson's attorney re loan extension, non-mural discussions	0.10 hrs.	29.50
01/24/2013	MRW	Phone conferences with Claire at council office re potential offer to purchase artworks	0.50 hrs.	147.50
01/27/2013	MRW	Evaluate appellate motions on appealability, procedures	0.75 hrs.	221.25
01/29/2013	MRW	Emails with Padway re CAAM loan extension agreement	0.20 hrs.	59.00

\$6,917.75

204410 Insurance Commissioner

→ Invoice# 9240

Page 3

EXPENSES

01/02/2013	Attorney service (LASC)	7.50
01/17/2013	Attorney service (LASC)	51.45
01/31/2013	Photocopy (799 pages @ .10/page)	79.90
01/31/2013	Postage	5.85
		\$144.70

MRW

23.45

295.00

\$6,917.75

Billing Summary

Total professional services

\$6,917.75

Total expenses incurred

\$144.70

Total of new charges for this invoice

\$7,062.45

Plus net balance forward

\$2,891.00 Paid on 2/19/2013

Total balance now due

\$9,953.45

996.62003

Math Chh
for
Pearce, Scott

3/21/2013

Invoice meets contract terms and conditions - Padway, Carol - 3/11/2013

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

January 31, 2013

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
100 Pine Street, 26th. Floor
San Francisco, CA 94111

Invoice# 9241 MRW
Our file# 204410 00005
Billing through 01/31/2013

GSM - CID Lawsuit

Balance forward as of invoice dated December 31, 2012 \$40,603.65
Payments received since last invoice 0.00

Accounts receivable balance carried forward \$40,603.65

PROFESSIONAL SERVICES

01/02/2013	MRW	Evaluate Chartier Deposition transcript	2.70 hrs.	796.50
01/02/2013	MRW	Evaluate Jacob deposition transcript	2.60 hrs.	767.00
01/03/2013	JBH	Telephone conference with court reporter re Shuttz transcript	0.10 hrs.	15.00
01/03/2013	MRW	Evaluate invoices re trial preparation and depositions	0.20 hrs.	59.00
01/03/2013	MRW	Evaluate Solomon on-call agreement and emails re deposition	0.10 hrs.	29.50
01/03/2013	MRW	Trial preparation, transcripts, location of Shuttz transcript still with witness	1.20 hrs.	354.00
01/04/2013	JBH	Telephone conference with court reporter re deposition transcripts	0.10 hrs.	15.00
01/04/2013	JBH	Compile documents for witness trial notebooks	0.20 hrs.	30.00
01/04/2013	JBH	Prepare letter to E. Howard re J. Solomon changes to deposition transcript, compile enclosures for same	0.30 hrs.	45.00
01/04/2013	MRW	Phone conference with Nunnally re trial preparations	0.30 hrs.	88.50
01/04/2013	MRW	Prepare email to CID's attorney re trial witness list, exhibit stipulations	0.25 hrs.	73.75
01/04/2013	MRW	Coordinate secretary, paralegal re deposition transcript for Shuttz, Solomon	0.10 hrs.	29.50
01/06/2013	MRW	Further prepare expert witness trial outlines, incorporate Jacob and Chartier deposition citations and statemetns	1.20 hrs.	354.00
01/06/2013	MRW	Revise, further prepare trial brief	1.40 hrs.	413.00
01/06/2013	MRW	Evaluate exhibits from CID, evaluate objections thereto	2.20 hrs.	649.00

2/26/2013 11:35:00 AM

204410	Insurance Commissioner		Invoice# 9241	Page 2
01/07/2013	DCS	Trial Brief - arrange data/photos for Trial	0.40 hrs.	100.00
01/07/2013	JBH	Compile documents for production to R. Nunnally	0.40 hrs.	60.00
01/07/2013	JBH	Initial review and analysis of documents received from CBRE on 1/7/13	0.40 hrs.	60.00
01/07/2013	MRW	Phone conference with witness M. Moniz re subpoena, on-call agreement, color photos; review signed on-call letter	0.25 hrs.	73.75
01/07/2013	MRW	Phone conference with Pearce re status of second fee application documents	0.20 hrs.	59.00
01/07/2013	MRW	Evaluate color photos received from CBRE Appraiser	0.50 hrs.	147.50
01/07/2013	MRW	Revise witness list	0.10 hrs.	29.50
01/07/2013	MRW	Further prepare trial brief, revise, email to Pearce	3.80 hrs.	1,121.00
01/08/2013	MRW	Evaluate Shutts deposition transcript	2.70 hrs.	796.50
01/08/2013	MRW	Prepare trial testimony outline for expert L. Shutts	2.75 hrs.	811.25
01/08/2013	MRW	Evaluate Shutts changes to deposition	0.10 hrs.	29.50
01/08/2013	MRW	Review Haskins deposition transcript re prep for cross-exam outline	3.10 hrs.	914.50
01/08/2013	MRW	Evaluate deficiencies with CID's exhibits	0.20 hrs.	59.00
01/09/2013	EPD	Review Trial Subpoenas and Agreements for Continued Appearance in preparation for trial	0.40 hrs.	100.00
01/09/2013	MRW	Evaluate changes to depo by Jefferson	0.10 hrs.	29.50
01/09/2013	MRW	Evaluate witnesses for trial testimony outlines and cross-outlines from CID's witness list	0.20 hrs.	59.00
01/09/2013	MRW	Conference with clients re trial brief, trial preparations	0.50 hrs.	147.50
01/09/2013	MRW	Evaluate CID expert D. Paul's deposition transcript, documents produced, photos produced re preparation of cross-exam outline	2.50 hrs.	737.50
01/09/2013	MRW	Organize witness information for preparation of trial testimony outlines and cross-exam outlines	0.50 hrs.	147.50
01/09/2013	MRW	Update, further prepare exhibits, exhibit list, trial brief, witness photographs	0.50 hrs.	147.50
01/10/2013	EPD	Review Trial Subpoenas to determine what subpoenas need to be re-served; prepare SDT's for service	1.00 hrs.	250.00
01/10/2013	MRW	Evaluate Aneta Zebala deposition transcript	1.00 hrs.	295.00
01/10/2013	MRW	Prepare cross-exam outline for CID expert S. Haskins, exhibits for cross-exam; evaluate Haskins undisclosed declaration against perservation group	4.20 hrs.	1,239.00
01/10/2013	MRW	Prepare cross-exam outline for CID expert Daniel Paul	2.60 hrs.	767.00

204410	Insurance Commissioner	Invoice# 9241	Page 3
01/10/2013	MRW	Coordinate Eileen re service of trial subpoenas	0.20 hrs. 59.00
01/10/2013	MRW	Further prepare cross-exam outline for CID expert Haskins	1.20 hrs. 354.00
01/11/2013	JBH	Compile documents for MRW re trial preparation	0.20 hrs. 30.00
01/11/2013	MRW	Evaluate, review Solomon deposition, emails, documents produced at deposition	1.20 hrs. 354.00
01/11/2013	MRW	Evaluate, review Ed Hines deposition	0.75 hrs. 221.25
01/11/2013	MRW	Evaluate Sestanovich documents from deposition	0.25 hrs. 73.75
01/11/2013	MRW	Organize cross-exam documents re Haskins prior declaration	0.40 hrs. 118.00
01/11/2013	MRW	Emails with CID's attorney re exhibits meet and confer	0.10 hrs. 29.50
01/11/2013	MRW	Phone conference with G. Barnes re trial technician services	0.20 hrs. 59.00
01/11/2013	MRW	Evaluate letter from CID's attorney re Jefferson deposition	0.10 hrs. 29.50
01/11/2013	MRW	Coordinate trial subpoena service on CID, Harrower	0.10 hrs. 29.50
01/11/2013	MRW	Evaluate photos re art identification cards from Haskins, trial subpoena requests to CID and Haskins, review documents from experts	1.50 hrs. 442.50
01/13/2013	MRW	Evaluate, review C. Jefferson deposition re trial preparations	1.90 hrs. 560.50
01/13/2013	MRW	Evaluate, review deposition of J. Haydel (WAIT principal) re trial preparation	1.50 hrs. 442.50
01/13/2013	MRW	Prepare trial preparation to do list re outstanding prep items, trial subpoenas	0.40 hrs. 118.00
01/14/2013	EPD	Prepare Trial Subpoena to Scott Haskins	0.30 hrs. 75.00
01/14/2013	EPD	Revise SDT to NBC Universal in preparation for trial	0.70 hrs. 175.00
01/14/2013	JBH	Compile/prepare exhibits for trial	0.30 hrs. 45.00
01/14/2013	MRW	Conference with trial technician re trial preparation	1.75 hrs. 516.25
01/14/2013	MRW	Evaluate Craft appraisals from 2004/2005	0.75 hrs. 221.25
01/14/2013	MRW	Finalize trial subpoena to CID expert Haskins	0.20 hrs. 59.00
01/14/2013	MRW	Evaluate documents from Cookes Crating per CID inspection, add select documents as exhibits	1.20 hrs. 354.00
01/14/2013	MRW	Evaluate changes to Haydel deposition	0.10 hrs. 29.50
01/14/2013	MRW	Review, organize deposition transcripts re all deponents, confirm transcripts with changes, prepare letter to CID attorney re transcripts for CID, documents, missing errata sheets	2.10 hrs. 619.50
01/14/2013	MRW	Review, further prepare witness list, exhibit	0.50 hrs. 147.50

204410	Insurance Commissioner	Invoice# 9241	Page 4
		list, coordinate trial tech equipment with CID's attorney, emails with her re trial issues	
01/14/2013	MRW	Further prepare Haskins trial outline	0.25 hrs. 73.75
01/14/2013	MRW	Further coordinate trial subpoenas for witnesses, witness outline prep	0.50 hrs. 147.50
01/15/2013	MRW	Prepare outline of Haydel cross-exam	2.10 hrs. 619.50
01/15/2013	MRW	Phone conference with Nunnally re trial preparations	0.20 hrs. 59.00
01/15/2013	MRW	Follow up on trial subpoenas service	0.10 hrs. 29.50
01/15/2013	MRW	Trial preparations, notebooks, witnesses, exhibits	2.40 hrs. 708.00
01/15/2013	MRW	Prepare testimony outlines for Hines, Brown, CID PMK, Hillary Henderson, Velayos	2.50 hrs. 737.50
01/15/2013	MRW	Prepare trial notebook, documents	1.50 hrs. 442.50
01/15/2013	MRW	Phone conference with Pearce re motion to court of appeal for fee application	0.25 hrs. 73.75
01/15/2013	MRW	Prepare testimony outline for Jefferson, exhibits	1.70 hrs. 501.50
01/15/2013	MRW	Evaluate emails from Elmira re amended answer	0.25 hrs. 73.75
01/15/2013	MRW	Evaluate changes to Chartier deposition from CID's attorney	0.10 hrs. 29.50
01/16/2013	MRW	Prepare responses to CID's attorney re amended answer, exhibit issues, sharing trial tech costs	0.25 hrs. 73.75
01/16/2013	MRW	Coordinate secretary re trial subpoenas, proofs of service, on call letters	0.20 hrs. 59.00
01/16/2013	MRW	Prepare, coordinate exhibits for copy service to copy for notebooks, review exhibits to be excluded	0.80 hrs. 236.00
01/16/2013	MRW	Evaluate exhibits, exhibit list re CID request for authentication stipulation	0.30 hrs. 88.50
01/16/2013	MRW	Review, respond CID's emails re trial preparation materials	0.25 hrs. 73.75
01/16/2013	MRW	Draft email to CID attorney re exhibits to be stipulated for authenticity	0.50 hrs. 147.50
01/16/2013	MRW	Draft email to CID attorney re need additional information to respond to request for amended answer, waiver of defenses per prior stipulation	0.50 hrs. 147.50
01/16/2013	MRW	Prepare outline, spreadsheet re photos showing art identification cards and timeline of cards in building	2.20 hrs. 649.00
01/16/2013	MRW	Review, revise Pearce testimony outline, draft custodian of records testimony, prepare for meeting with clients at CLO	1.50 hrs. 442.50
01/16/2013	MRW	Phone conference with Spirito re fee dispute,	0.10 hrs. 29.50

204410	Insurance Commissioner	Invoice# 9241	Page 5
		conference with Christina re same	
01/16/2013	MRW	Phone conference with Nunnally re answer	0.25 hrs. 73.75
01/16/2013	MRW	Further revise, prepare trial brief	3.00 hrs. 885.00
01/17/2013	DCS	Prepare photo section in Trial Brief	0.30 hrs. 75.00
01/17/2013	MRW	Conference with clients re trial preparation	7.50 hrs. 2,212.50
01/17/2013	MRW	Evaluate, revise witness outlines	1.20 hrs. 354.00
01/17/2013	MRW	Conference with Pearce re testimony preparation, exhibits review	2.50 hrs. 737.50
01/17/2013	MRW	Outline opening statement	2.25 hrs. 663.75
01/17/2013	MRW	Review, respond emails with CID's counsel re amended answer, exhibit stipulation	0.50 hrs. 147.50
01/17/2013	MRW	Phone conference with trial tech re trial preparations	0.10 hrs. 29.50
01/17/2013	MRW	Phone conference with Cid's paralegal re splitting cost of trial technician	0.20 hrs. 59.00
01/17/2013	MRW	Review exhibit list re witness authentication	0.40 hrs. 118.00
01/17/2013	MRW	Phone conference with exhibit copy service re duplication of exhibits	0.10 hrs. 29.50
01/17/2013	MRW	Prepare email to CID's attorney re exhibit stipulation requests	0.25 hrs. 73.75
01/18/2013	JBH	Compile documents to be produced to E. Howard	0.30 hrs. 45.00
01/18/2013	JBH	Prepare letter to E. Howard re additional exhibits	0.40 hrs. 60.00
01/18/2013	JBH	Compile documents for attorney review re trial preparation	0.40 hrs. 60.00
01/18/2013	MRW	Phone conference with CID's trial technician	0.25 hrs. 73.75
01/18/2013	MRW	Coordinate exhibits to CID's counsel, coordinate paralegal re copying exhibits	0.25 hrs. 73.75
01/18/2013	MRW	Conference at Cookes Crating for exhibit boxes	1.00 hrs. 295.00
01/18/2013	MRW	Evaluate courtroom, judge's conduct during trial	1.00 hrs. 295.00
01/18/2013	MRW	Incorporate Nunnally revisions into trial brief, revise, finalize brief	1.60 hrs. 472.00
01/18/2013	MRW	Prepare trial notebook	0.75 hrs. 221.25
01/18/2013	MRW	Review exhibits from copier	0.40 hrs. 118.00
01/18/2013	MRW	Phone conference with CID's attorney re ex parte, exhibit stipulations, witnesses, trial status	0.75 hrs. 221.25
01/18/2013	MRW	Trial preparations, coordinate secretary, organize materials	1.50 hrs. 442.50
01/18/2013	MRW	Phone conferences with Nunnally re trial preparations	0.40 hrs. 118.00
01/18/2013	MRW	Evaluate ex parte notice from CID's attorney re amended answer	0.10 hrs. 29.50

204410	Insurance Commissioner	Invoice# 9241	Page 6
01/18/2013	MRW	Phone conferences with CID's paralegal re trial tech procedures, estimate of cost; evaluate estimate; prepare email to CID paralegal re estimated charges	0.50 hrs. 147.50
01/18/2013	MRW	Phone conference with trial tech re exhibit preparations	0.20 hrs. 59.00
01/18/2013	MRW	Revise request for statement of decision	0.25 hrs. 73.75
01/19/2013	MRW	Draft, prepare opening statement	1.00 hrs. 295.00
01/19/2013	MRW	Review, prepare first 40 exhibits for Pearce trial testimony	1.50 hrs. 442.50
01/20/2013	MRW	Draft, further prepare opening statement	3.70 hrs. 1,091.50
01/20/2013	MRW	Further review, prepare remaining exhibits for Pearce trial testimony	1.00 hrs. 295.00
01/20/2013	MRW	Evaluate insurance policy exhibits, highlight same for trial	0.70 hrs. 206.50
01/21/2013	MRW	Revise opening statement, compile power point presentation of exhibits	2.40 hrs. 708.00
01/21/2013	MRW	Witness notebooks	0.75 hrs. 221.25
01/21/2013	MRW	Phone conference with trial technician re exhibits	0.50 hrs. 147.50
01/21/2013	MRW	Prepare email to L. Shutts re CID request for photographs	0.10 hrs. 29.50
01/21/2013	MRW	Evaluate recent photographs of building, murals	0.40 hrs. 118.00
01/21/2013	MRW	Evaluate testimony outlines for Reeser, Kaplan, Sestanovich	0.25 hrs. 73.75
01/21/2013	MRW	Trial preparation materials, exhibit notebooks, outline trial prep to-do list	0.75 hrs. 221.25
01/22/2013	MRW	Respond to Cid's attorney re Haskins depo changes	0.10 hrs. 29.50
01/22/2013	MRW	Finalize trial brief, tables, coordinate secretary re same	0.50 hrs. 147.50
01/22/2013	MRW	Prepare email to CID's attorney with requested building photos	0.25 hrs. 73.75
01/22/2013	MRW	Further prepare, revise opening statement, prepare exhibits for opening statement, discuss opening and revisions with Nunnally	4.10 hrs. 1,209.50
01/22/2013	MRW	Phone conference with G. Barnes, trial tech, re opening statement preparations, exhibits	0.50 hrs. 147.50
01/22/2013	MRW	Revise opposition to CID ex parte	0.50 hrs. 147.50
01/22/2013	MRW	Evaluate arguments re recovery of attorney fees	0.30 hrs. 88.50
01/22/2013	MRW	Evaluate subpoena to D. Wilson, doc requests	0.20 hrs. 59.00
01/22/2013	MRW	Prepare, evaluate motions in limine re hearing on motions	0.50 hrs. 147.50
01/22/2013	MRW	Conference with Nunnally re trial preparation materials	1.50 hrs. 442.50

204410	Insurance Commissioner	Invoice# 9241	Page 7
01/22/2013	MRW	Phone conference with CID's attorney stipulations re exhibits, witnesses, trial start status	0.50 hrs. 147.50
01/22/2013	MRW	Prepare testimony outline re D. Campbell, WAIT broker, with exhibits, cross-exam	2.00 hrs. 590.00
01/22/2013	MRW	Organize original documents, boxes demanded by CID for production at court; organize trial materials, documents for filing	1.70 hrs. 501.50
01/23/2013	MRW	Court Appearance - Trial	2.60 hrs. 767.00
01/23/2013	MRW	Phone conference with Jefferson attorney re trial appearance	0.20 hrs. 59.00
01/23/2013	MRW	Phone conference with G. Barnes re no further trial tech work for trial being	0.20 hrs. 59.00
01/23/2013	MRW	Evaluate CID's amended exhibit list, additional exhibits, excerpt from Houston speech	0.60 hrs. 177.00
01/24/2013	MRW	Phone conference with L. Teasley re trial continuance to March 11	0.10 hrs. 29.50
01/24/2013	MRW	Phone conference with Dr. Duane Chartier re trial continuance to March 11	0.20 hrs. 59.00
01/25/2013	MRW	Review email from expert J. Jacob re trial availability, respond to same	0.20 hrs. 59.00
01/25/2013	MRW	Phone conference with M. Moniz, CBRE appraiser, re trial date continuance	0.10 hrs. 29.50
01/28/2013	MRW	Review Chartier bill for payment	0.10 hrs. 29.50
01/29/2013	MRW	Phone conference with CID's attorney re exhibit books	0.20 hrs. 59.00
01/30/2013	MRW	Evaluate email from S. Pearce re mural concerns	0.10 hrs. 29.50
01/31/2013	MRW	Evaluate preparation of motion for nonsuit, requirements	0.50 hrs. 147.50
			\$39,855.50

EXPENSES

01/10/2013	Attorney service	32.25
01/16/2013	Attorney service (serve Scott Haskins)	196.80
01/25/2013	UCLA Library	1,564.00
01/07/2013	Federal Express (Robert Nunnally)	27.04
01/07/2013	Federal Express (Scott Pearce)	59.20

204410 Insurance Commissioner
01/07/2013 Transcript (Lawrence Shutts)

Invoice# 9241

Page 8

764.45

01/10/2013 Attorney service

32.25

01/11/2013 Attorney service (Serve Hillary Henderson)

89.65

01/11/2013 Attorney service (Serve - PMK - Community Impact Development))

211.50

01/11/2013 Attorney service (Serve - Marcos Velayos)

89.65

01/11/2013 Attorney service (Serve Norman Harrower)

35.00

01/11/2013 Attorney service (Serve Anderson, McPharlin and Conners)

89.65

01/14/2013 Attorney service (Serve - NBC Universal)

220.54

01/15/2013 Attorney service (Serve- Marcos Velayos)

89.65

01/15/2013 Attorney service (Serve - Dexter Henderson)

130.77

01/17/2013 Travel Expense - Taxi from Airport

72.15

01/17/2013 Travel Expense - Taxi to Airport

67.00

01/17/2013 Airport Parking

25.00

01/17/2013 Attorney service (KNBC Studios)

52.80

01/17/2013 Out-of-town travel - Airfare (LA/Oakland)

469.80

01/22/2013 Myriad Litigation Solutions

5,873.47

204410 Insurance Commissioner
01/26/2013 Peder Rudling Legal Services

Invoice# 9241

Page 9
1,500.25

01/28/2013 Conserv Art Associates

991.67

01/31/2013 Photocopy (2,886 pages @ .10/page)

288.60

01/31/2013 Westlaw

54.91

01/31/2013 Postage

1.55

\$13,029.60

DCS	0.70	250.00	\$175.00
EPD	2.40	250.00	\$600.00
JBH	3.10	150.00	\$465.00
MRW	130.90	295.00	\$38,615.50

Billing Summary

Total professional services \$39,855.50

Total expenses incurred \$13,029.60

Total of new charges for this invoice \$52,885.10

Plus net balance forward \$40,603.65

Total balance now due \$93,488.75

MATH CHECKED - Gandhi, Alan 2/26/2013

01/10/2013 Charged twice

\$52,885.10

-32.25

\$52,852.85

👤 Pearce, Scott 3/6/2013

👤 Wilson, David 3/11/2013

Invoice meets contract terms and conditions - Padway, Carol - 3/1/2013

204410 Insurance Commissioner
01/26/2013 Peder Rudling Legal Services

Invoice# 9241

Page 9
1,500.25

01/28/2013 Conserv Art Associates 991.67

01/31/2013 Photocopy (2,886 pages @ .10/page) 288.60

01/31/2013 Westlaw 54.91

01/31/2013 Postage 1.55

\$13,029.60

DCS	0.70	250.00	\$175.00
EPD	2.40	250.00	\$600.00
JBH	3.10	150.00	\$465.00
MRW	130.90	295.00	\$38,615.50

Billing Summary

Total professional services \$39,855.50

Total expenses incurred \$13,029.60

Total of new charges for this invoice \$52,885.10

Plus net balance forward \$40,603.65

Total balance now due \$93,488.75

01/10/2013 Charged twice \$52,885.10
-32.25
\$52,852.85

Epstein Turner Weiss

633 West Fifth Street
Suite 3330
Los Angeles, CA 90071
(213) 861-7487
Tax ID 95-4673902

CLO A P Invoice
Batch # 132032
Doc # 103975

February 28, 2013

Contract No. 0900-10453

Golden State Mutual Life Insurance Company
Scott Pearce
Chief Estate Trust Officer
100 Pine Street, 26th. Floor
San Francisco, CA 94111

Invoice# 9331 MRW
Our file# 204410 00007
Billing through 02/28/2013

Golden State Fee App Appel

Balance forward as of invoice dated December 31, 2012 \$2,034.90
Payments received since last invoice 2,034.90

Accounts receivable balance carried forward \$0.00

PROFESSIONAL SERVICES

02/05/2013	MRW	Phone conference with Pearce re appeal	0.25 hrs.	73.75
02/07/2013	MRW	Evaluate notice from Superior Court re fees due for appellate record	0.20 hrs.	59.00
02/07/2013	MRW	Phone conference with C. Larsen re motion on appeal	0.20 hrs.	59.00
02/09/2013	MRW	Prepare email to Pearce re: Orrick retention	0.90 hrs.	265.50
02/14/2013	MRW	Evaluate Notice re Clerk's Transcript, phone conference with Court Clerk re: no fees due	0.25 hrs.	73.75
02/19/2013	MRW	Phone conference with L. Chao re: hiring of Orrick, appeal motion	0.40 hrs.	118.00
02/19/2013	MRW	Phone conference with C. Larsen re same	0.10 hrs.	29.50
02/21/2013	MRW	Phone conference with Pearce re: retention of appellate counsel	0.40 hrs.	118.00
02/21/2013	MRW	Review, revise letter to AG re: retention of appellate counsel for fee application	1.40 hrs.	413.00
02/28/2013	MRW	Prepare statement of facts for motion	3.70 hrs.	1,091.50
				\$2,301.00

MRW	7.80	295.00	\$2,301.00
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Billing Summary

Total professional services

996.62003

\$2,301.00

 Pearce, Scott

Total of new charges for this invoice

\$2,301.00

4/9/2013

MATH CHECKED - Yim, Winnie 4/1/2013

Invoice meets contract terms and conditions - Padway, Carol - 4/1/2013

3/18/2013 11:26:07 AM

EXHIBIT 5

CLO A P Invoice
Batch # 131664
Doc # 103752

Wisener Nunnally Gold, L.L.P.

245 Cedar Sage Drive
 Suite 240
 Garland, TX 75040

Invoice

DATE	INVOICE #
2/20/2013	14306

BILL TO
California Department of Insurance Attn: Joseph Holloway Contract #2010-7809 P.O. Box 26894 San Francisco, CA 94126-0894

GSM

996.62003

CLIENT NUMBER	CLIENT MATTER NAME
5405-001	General

DATE	SERVICE TYPE	DESCRIPTION	HOURS	RATE	AMOUNT
1/4/2013	5405-001 R Nunnally	Call with Mr. Weiss regarding steps to be taken to ready for trial	0.2	250.00	50.00
1/9/2013	5405-001 R Nunnally	Call with Mr. Weiss regarding fee hearing	0.1	250.00	25.00
1/9/2013	5405-001 R Nunnally	Revise Mr. Weiss' report e mail on the fee hearing and follow up call with Mr. Weiss	0.1	250.00	25.00
1/10/2013	5405-001 R Nunnally	Calls with Mr. Sestaonovich in which he described his deposition changes	0.3	250.00	75.00
1/10/2013	5405-001 R Nunnally	Draft e mail to Mr. Sestaonovich regarding trial scheduling	0.1	250.00	25.00
1/17/2013	5405-001 R Nunnally	Draft suggested revisions to the trial brief	1.4	250.00	350.00
1/17/2013	5405-001 R Nunnally	Analysis of fixture case law	0.3	250.00	75.00
1/17/2013	5405-001 R Nunnally	Draft Sestanovich direct examination	0.2	250.00	50.00
1/18/2013	5405-001 R Nunnally	Draw up direct and cross-examinations for trial witnesses	2.6	250.00	650.00
1/18/2013	5405-001 R Nunnally	Call with Mr. Weiss regarding examination	0.1	250.00	25.00
1/22/2013	5405-001 R Nunnally	Travel to Los Angeles for trial, billed at less than 1/2 actual travel time	1.5	250.00	375.00
1/22/2013	5405-001 R Nunnally	Draft opposition to ex parte motion to amend answer	1.1	250.00	275.00
1/22/2013	5405-001 R Nunnally	Analysis and convert data format of new audio evidence	0.2	250.00	50.00
1/22/2013	5405-001 R Nunnally	Analysis of opening statement and suggested revisions with Mr. Weiss.	0.2	250.00	50.00
1/23/2013	5405-001 R Nunnally	Prepare for and attend hearing re: trial date	1.2	250.00	300.00
1/23/2013	5405-001 R Nunnally	Travel to Dallas, billed at less than 1/2 time as a client courtesy	1.5	250.00	375.00
		Total Legal Services			2,775.00
1/19/2013	Reimb Group	US Airways - 1/22/13 - 1/25/13 R. Nunnally - DFW/Phoenix/DFW		619.70	619.70
1/22/2013		Parking at DFW - 12/05/12 - 12/06/12 R. Nunnally		23.00	23.00
		Total Reimbursable Expenses			642.70

Pearce, Scott 2/26/2013

MATH CHECKED - Gandhi, Alan 2/25/2013

Thank you for your business.

Total \$3,417.70

Payments/Credits \$0.00

Balance Due \$3,417.70

Phone #	Fax #
972-530-2200	972-530-7200

Please see attached email relates to contract checking.

2/25/2013 10:47:29 AM

Wisener Nunnally Gold, L.L.P. ✓


245 Cedar Sage Drive
Suite 240
Garland, TX 75040

Contract NO. 2012-7809

Invoice


DATE	INVOICE #
9/25/2013 ✓	14990 ✓

BILL TO
California Department of Insurance Attn: Joseph Holloway Contract #2010-7809 P.O. Box 26894 San Francisco, CA 94126-0894

 *Borough, Debbie*
11/13/2013

996.62003 ✓

CLIENT NUMBER	CLIENT MATTER NAME
5405-001	General

DATE	SERVICE TYPE	DESCRIPTION	HOURS	RATE	AMOUNT
7/2/2013	9999-999 R Nunnally	Draft e mail regarding recommendation on mediators (NO CHARGE)	0.1	0.00	0.00
8/1/2013	5405-001 R Nunnally	Revise mediation letter (NO CHARGE)	0.15	0.00	0.00
8/7/2013	5405-001 R Nunnally	Call with CLO team and Mr. Weiss regarding murals, professional approvals and art work	1.5	250.00	375.00
8/8/2013	5405-001 R Nunnally	Draft memorandum to CLO regarding appeal	0.6	250.00	150.00
8/9/2013	5405-001 R Nunnally	Revise appeal memo (NO CHARGE)	0.2	0.00	0.00
8/12/2013	5405-001 R Nunnally	Travel to Los Angeles, billed at 1/2 time	1.5	250.00	375.00
8/12/2013	5405-001 R Nunnally	Call with Mr. Weiss regarding coordinating for mediation	0.25	250.00	62.50
8/13/2013	5405-001 R Nunnally	Attend mediation	7.55	250.00	1,887.50
8/13/2013	5405-001 R Nunnally	Travel to Dallas, billed at 1/2 time	1.5	250.00	375.00
8/29/2013	9999-999 R Nunnally	Call with Mr. Weiss regarding fees motion and new demand (NO CHARGE)	0.2	0.00	0.00
		Total Legal Services			<u>3,225.00</u>
	Reimb Group				
8/2/2013		American Airlines - 08/12/13 - 8/13/13 for R. Nunnally DFW/LA/DFW		370.80	370.80
8/9/2013		Priceline.com - 8/12 - 8/13 R. Nunnally in Van Nuys, CA		116.93	116.93
8/13/2013		American Airlines - 8/12/13 miscellaneous fee for R. Nunnally flight		48.91	48.91
8/14/2013		Budget RentACar - 8/12/13 - 8/13/13 R. Nunnally in LA		141.14	141.14
8/15/2013		Hotel lodging fee - 8/12/13 R. Nunnally		10.00	10.00
8/20/2013		NTTA - 8/12/13 parking at DFW for R. Nunnally		36.00	36.00
8/27/2013		46 pages copied @ .10 per page - August 2013		4.60	4.60
		Total Reimbursable Expenses			<u>728.38</u>

 *Pearce, Scott 10/29/2013*

Math checked CSP 10/20/13

Thank you for your business.

 *Akamine, Mark 10/21/2013*

Total \$3,953.38

Payments/Credits \$0.00

Balance Due \$3,953.38 ✓

Phone #	Fax #
972-530-2200	972-530-7200

Invoice meets contract terms and conditions - Padway, Carol - 10/20/2013

9/30/2013 10:30:52 AM

Wisener Nunnally Gold, L.L.P.

245 Cedar Sage Drive
Suite 240
Garland, TX 75040

Invoice

DATE	INVOICE #
11/20/2013	15145

BILL TO
California Department of Insurance Attn: Joseph Holloway Contract #2010-7809 P.O. Box 26894 San Francisco, CA 94126-0894

CLIENT NUMBER	CLIENT MATTER NAME
5405-001	General

DATE	SERVICE TYPE	DESCRIPTION	HOURS	RATE	AMOUNT
✓ 10/1/2013	5405-001 R Nunnally	Travel to Los Angeles to attend status conference, billed at 1/2 time	1.5	250.00	375.00
10/2/2013	5405-001 R Nunnally	Meet with client prior to mandatory settlement conference	1	250.00	250.00
10/2/2013	5405-001 R Nunnally	Attend mandatory settlement conference	5.5	250.00	1,375.00
10/2/2013	5405-001 R Nunnally	Travel to Dallas, billed at 1/2 time	1.5	250.00	375.00
10/4/2013	5405-001 R Nunnally	Conference call with Mr Weiss, Mr. Hom and AG personnel regarding Teasley matter	0.7	250.00	175.00
10/4/2013	9999-999 R Nunnally	Call with Mr. Weiss regarding murals motion and Teasley matter (NO CHARGE)	0.3	0.00	0.00
10/4/2013	9999-999 R Nunnally	Draft e mail to Mr. Hom regarding his Teasley matter question (NO CHARGE)	0.1	0.00	0.00
10/7/2013	5405-001 R Nunnally	Draft e mail to Ms. Chao regarding Teasley deadlines	0.2	250.00	50.00
10/7/2013	5405-001 R Nunnally	Call with Mr. Hom regarding his analysis on claims deadlines regarding Teasley	0.7	250.00	175.00
10/7/2013	5405-001 R Nunnally	Draft e mail to follow up on call with Jack Hom on Teasley matters	0.3	250.00	75.00
10/16/2013	5405-001 R Nunnally	Revise motion to approve murals settlement and e mail to Mr. Weiss and Mr. Pearce	0.65	250.00	162.50
10/17/2013	5405-001 R Nunnally	Analysis of revised settlement motion and draft e mail with comments regarding the motion to Mr. Weiss and Mr. Pearce	0.3	250.00	75.00
10/17/2013	5405-001 R Nunnally	Call with Mr. Weiss regarding evidence for the motion	0.2	250.00	50.00
10/22/2013	5405-001 R Nunnally	Call with Mr. Weiss and the CLO team regarding finalizing the GSM filings	0.75	250.00	187.50
10/24/2013	5405-001 R Nunnally	Analysis of mural settlement agreement and e mail to Mr. Weiss and Mr. Pearce regarding same	0.1	250.00	25.00
10/24/2013	5405-001 R Nunnally	Analysis of Wilson declaration for the fee motion	0.1	250.00	25.00
✓ 10/25/2013	5405-001 R Nunnally	Revise the Wilson fees declaration and draft e mail re: same	0.3	250.00	75.00
	Reimb Group	Total Legal Services			3,450.00
9/27/2013		Priceline.com - 10/1/13 - 10/2/13 R. Nunnally lodging in Los Angeles		117.76	117.76

Thank you for your business.

Total

Payments/Credits

Balance Due

Phone #	Fax #
972-530-2200	972-530-7200

Wisener Nunnally Gold, L.L.P.

245 Cedar Sage Drive
Suite 240
Garland, TX 75040

Invoice

DATE	INVOICE #
11/20/2013	15145

BILL TO
California Department of Insurance Attn: Joseph Holloway Contract #2010-7809 P.O. Box 26894 San Francisco, CA 94126-0894

996.62003 ✓

Contract No. 2012-7809

CLIENT NUMBER	CLIENT MATTER NAME
5405-001	General

DATE	SERVICE TYPE	DESCRIPTION	HOURS	RATE	AMOUNT
10/2/2013		American Airlines - 10/1/13 - 10/2/13 DFW/LAX/DFW for R. Nunnally		483.80	483.80
10/3/2013		American Airlines - 10/2/13 fee to change flight time for R. Nunnally		75.00	75.00
10/3/2013		Budget RentACar - 10/1/13 - 10/12/13 rental car for R. Nunnally in Los Angeles		89.06	89.06
10/3/2013		Easy Park - 10/02/13 parking in LA for R. Nunnally		13.00	13.00
		Total Reimbursable Expenses			778.62
<p>📧 <i>Borough, Debbie 12/12/2013</i></p> <p>📧 <i>Pearce, Scott 12/5/2013</i></p> <p>Math checked 11/26/13 CSP</p>					

Thank you for your business.

Total \$4,228.62 ✓**Payments/Credits** \$0.00**Balance Due** \$4,228.62

Phone #	Fax #
972-530-2200	972-530-7200

EXHIBIT 6



LARSON & ROSENBERGER LLP
CERTIFIED PUBLIC ACCOUNTANTS

Batch # 130288
Doc # 103142

Golden State Mutual Life Insurance Company ←
c/o Conservation & Liquidation Office
Attn: Ray Minehan
425 Market Street, 23rd Floor
San Francisco, CA 94105

Invoice No. 79403
Date 10/31/2012
Client No. 11949
Due Date: Upon receipt

For professional services rendered as follows:

Preparation of GSM's 2011 federal income tax return	\$ 9,000.00
Costs advanced	<u>31.85</u>
MATH CHECKED - Gandhi, Alan 11/27/2012	
Total invoice amount	→ \$ <u>9,031.85</u>

Pearce, Scott 12/3/2012

996.63002

Per Ray Minehan on 10/20/2011, do not need Joe Holloway to sign on this invoice.

No contract with CLO.



CALIFORNIA INSURANCE COMMISSIONER
Conservation & Liquidation Office
P.O. Box 26894
San Francisco, California 94126-0894
Tel: 415.676.5000 | Fax: 415.676.5002

ADDRESS# 12800
VENDOR COPY
Stub 1 of 1

Check No. 00069977
Date 12/10/2012

Invoice Date	Invoice Number	Description	Voucher #	Amount Paid
10/31/2012	79403	GSM 2011 FEDERAL INCOM	PV103142	9,031.85
Vendor: Larson & Rosenberger LLP		Check Total		9,031.85

THE FACE OF THIS CHECK IS PRINTED GREEN - THE BACK CONTAINS A SIMULATED WATERMARK



CALIFORNIA INSURANCE COMMISSIONER
Conservation & Liquidation Office
P.O. Box 26894
San Francisco, California 94126-0894
Tel: 415.676.5000 | Fax: 415.676.5002

UBOC Accounts Payable
Union Bank of California
400 California Street
San Francisco CA 94104

Check No. 00069977
Date 12/10/2012

Pay Exactly

NOT VALID AFTER 180 DAYS

NINE THOUSAND THIRTY ONE AND 85/100 *****

\$*****9,031.85

TO
THE
ORDER
OF

Larson & Rosenberger LLP
801 North Brand Blvd., Suite 550
Glendale CA 91203

AMOUNT OVER \$20,000.00 REQUIRES TWO SIGNATURES

H. Butts



00069977 121000497 2380013005

Batch #134156 ✓
Doc #105114 ✓

Vendor #43346 🍌 10/24/2013 Minehan, Ray



No Contract 🍌 10/24/2013 Padmay,

JLK Rosenberg, LLP

801 North Brand Boulevard, Suite 550
Glendale, California 91203

Tel: (818) 334-8623
Fax: (818) 241-7353

Golden State Mutual Life Insurance Company
c/o Conservation & Liquidation Office
425 Market Street, 23rd Floor
San Francisco, CA 94105

Invoice No. 82616 ✓
Date 09/30/2013 ✓
Client No. 11949
Due Date Upon receipt

For professional services rendered as follows:

Preparation of GSM's 2012 federal income tax return

\$ 9,000.00 ✓

996.63002 ✓

Math checked 10/24/13 CSP

🍌 Borough, Debbie 11/13/2013



JLK Rosenberg, LLP

801 North Brand Boulevard, Suite 550
Glendale, California 91203

Tel: (818) 334-8623
Fax: (818) 241-7353

Batch #136870 ✓
Doc #106723 ✓

Vendor # 43346

Golden State Mutual Life Insurance Company ✓
c/o Conservation & Liquidation Office
425 Market Street, 23rd Floor
San Francisco, CA 94105

Date: 8/31/2014 ✓
Invoice Number: 85932 ✓
Client: 11949.101
Due Date: Upon Receipt

Remit Payment to: 801 North Brand Boulevard, Suite 550, Glendale, CA 91203

For professional services rendered as follows:

Preparation of <u>GSM's 2013 federal income tax return</u> ✓	\$9,000.00
Costs advanced	<u>36.61</u>

Total Invoice Amount: \$9,036.61 ✓

996.63002 ✓

No Contract 📍 Padway, Carol 9/18/2014 ✓

📍 Berough, Debbie 9/26/2014

OK
Rmich
9/11/14 ✓

EXHIBIT 7

KANE CORPORATION

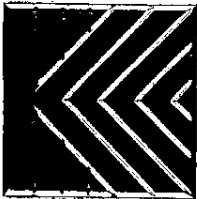
Batch # 126198

Doc # 83337

May 2, 2012

GSM

Golden State Mutual Life Insurance Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce



For professional services re: Real Estate Related Services Associated with the
Golden State Mutual Life Insurance Company, in Liquidation
January 1, 2012 through January 31, 2012

22.00	hours @ \$250.00 (Principal - PRI)	\$ 5,500.00
23.00	hours @ \$149.00 (Sr. Project Coordinator - SPC)	\$ 3,427.00
		\$ 8,927.00

TOTAL AMOUNT DUE THIS INVOICE:

\$8,927.00

MATH CHECKED - Gandhi, Alan 5/4/2012

 Pearce, Scott 5/8/2012

996.63007.A117

Please see attached email relates to contract checking.

Golden State Mutual Life Insurance
 Company, in Liquidation
 c/o Conservation & Liquidation Office
 P.O. Box 26894
 San Francisco, CA 94126-0894
 Attn: Scott Pearce

Professional Services

		<u>Hours</u>
1/3/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Tommy LeBlanc re: documentation City of Houston is requiring to turn on water; communications to client re: same. HOUSTON	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from C.Hicks re: status of repair of elevator; communications from Michael Gwyn; discussion with Peter re: his conversation with Otis Elevator; communications to C.Hicks re: status of elevator repair and boarding up of window at property; communications from C.Hicks re: bid. WINSTON SALEM	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Chris Hicks re: Winston-Salem - removal of remaining items and status of elevator repair; call to Randolph Davis of Otis Elevator re: same; discussions with Michelle re: communications from David Miner re: property management quote; Chicago: review of communications from Buyer's counsel re: environmental issue; research re: Shell Oil Company contact; preparation of letter to Shell Oil re: same; review of environmental documents in file; Detroit - communications from Michelle re: application for hearing; review of documents re: same. MISC	3.75
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications to counsel re: Application for Sale of property; discussion with Peter re: same; email to client; tickling of dates for payments; review of documents re: same; sending of documents to broker and buyer. DETROIT	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Peter re: letter to Shell Oil; review of same; review of documents re: LUST issues; preparation of draft	1.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
	communication to Shell. CHICAGO	
1/4/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from counsel that Dallas sale has been approved; telephone conversation with broker re: same. DALLAS	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Peter to Shell Oil; discussion with Peter re: same; telephone conversation with Sheila Wilkinson-Sanders re: same; preparation of hard copy of letter to send via overnight mail. CHICAGO	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to preparation and sending of communication to Shell Oil; discussion with Michelle re: same CHICAGO	0.75
1/5/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Randolph Davis re: elevator repairs at the property. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from broker - title documents sent to Buyer. HOUSTON	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation Michelle re: her telephone conversation with Randolph Davis re: elevator repairs at the property. WINSTON SALEM	0.25
1/6/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Chicago: communications from Buyer's counsel re: request to extend closing due to environmental concerns; telephone conversation with Michelle re: same; meeting with client re: same; telephone conversation with client and Buyer's counsel re: same; dictation of letter to Michelle for sending to Buyer's counsel; Dallas - communications re: order confirming sale to broker; Winston-Salem - review of communications re: Otis Elevator invoices; discussion with Michelle re: her call to Otis Elevator (invoices were for last year - no service performed), communications to Michael Gwyn. MISC	4.00

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
1/6/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Chicago: communications from Buyer's counsel re: request to extend closing due to environmental concerns; research re: environmental incidents as noted in counsel's letter; review and printing of reports; telephone conversation with Peter and client re: same; preparation of letter to Buyer's counsel and sending thereof; Dallas - review of communications re: order confirming sale, sending to broker; Winston-Salem - telephone conversation with Chris Hicks re: status of elevator repair and repair of broken windows at the property; review of communications from Otis Elevator re: unpaid invoices; telephone conversation with Kathy Tedder of Otis Elevator Billing Department - (invoices were for last year - no service performed), call to Randolph of Otis Elevator re: same; review of window repair estimate; discussion with Peter re: same; sending of communications to Michael Gwyn. MISC	4.50
1/9/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Houston - review of title commitment and underlying documents; Winston-Salem: telephone conversation with Jason Ferris, Fire Inspector's Office, re: status of removal of furniture; telephone conversation with Chris Hicks re: same; call to Randolph Davis of Otis Elevator Company re: elevator at property; preparation of communication to Norman Mitchell, Deputy Fire Inspector; discussion with Peter re: same; communications from Michael Gwyn re: recommendation for window repair; emailing to client. MISC	2.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Houston - review of title commitment and underlying documents; Winston-Salem: discussion with Michelle re: her telephone conversation with Jason Ferris, Fire Inspector's Office, re: status of removal of furniture and her discussions with Chris Hicks re: same; review of communication to Norman Mitchell, Deputy Fire Inspector; discussion with Peter re: same; communications from Michael Gwyn re: recommendation for window repair. MISC	1.75
1/10/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Jason Farris of City of Winston-Salem Fire Department - request to make appointment for inspection; communications to Michael Gwy re: same; sending of window replacement quotes to client and discussion with Peter re: same. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Jason Farris of City of Winston-Salem Fire Department - request to make appointment for inspection; communications to Michael Gwy re: same; discussion with	0.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
	Michelle re: same. WINSTON SALEM	
1/10/2012 PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to WINSTON-SALEM: communications from Chris Hicks, Michael Gwyn re: clean out of property, window repairs, and elevator concerns at property; discussion with Michelle re: same; CHICAGO - communications from Shell Oil re: receipt of letter; telephone conversation with client re: same; DALLAS - telephone conversation with David Schnitzer re: questions by title re: Court Order not being valid; discussion with client, review of documents re: same. MISC	3.25
SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to WINSTON-SALEM: communications from Chris Hicks, Michael Gwyn re: clean out of property, window repairs, and elevator concerns at property; discussion with Peter re: same; telephone conversation with Chris Hicks; telephone conversation with Michael Gwyn; call to Otis Elevator; CHICAGO - communications from Shell Oil re: receipt of letter; telephone conversation with Sheila Wilkinson-Sanders re: update; telephone conversation with client re: same; DALLAS - telephone conversation with David Schnitzer re: questions by title re: Court Order not being valid; organization and review of documents re: reo assets. MISC	3.75
1/11/2012 PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: status of window repair and information provided by Michael Gwyn re: another elevator company. WINSTON SALEM	0.25
SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: status of window repair and information provided by Michael Gwyn re: another elevator company. WINSTON SALEM	0.25
SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from title company re: title commitment; telephone conversation with David Schnitzer re: closing. DALLAS	0.50
SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer's counsel re: termination of contract; forwarding to broker and client; discussion with Peter re: same; communications to counsel. CHICAGO	0.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
1/11/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer's counsel re: termination of contract; forwarding to broker and client; discussion with client re: next steps - discussion with Shell; communications to counsel. CHICAGO	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from title company re: title commitment; discussion with Michelle re: her telephone conversation with David Schnitzer re: closing. DALLAS	0.50
1/17/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: closing - confirmation monies funded. DALLAS	0.25
1/19/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to HOUSTON ~ communications from Tommy LeBlanc re: request for Seller to fill out Environmental Questionnaire; telephone conversation with Peter re: same; telephone conversation with Tommy LeBlanc re: same; WINSTON-SALEM ~ telephone conversation with Peter re: response to Randolph Davis re: elevator repair; preparation of response, sending to client. MISC	0.75
1/24/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to DALLAS - discussion with client re: request by Buyer to sign environmental questionnaire; DETROIT - review of confirmation order and sending to broker; discussion with client re: same; REO - review of net recovery proceeds report; discussion with Michelle re: same; telephone conversation with client re: same. MISC	2.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to DALLAS - discussion with client re: request by Buyer to sign environmental questionnaire; DETROIT - review of confirmation order; REO - review of net recovery proceeds report; discussion with Peter re: same; telephone conversation with client re: same. MISC	1.75
1/26/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Fred Sessler re: offer (\$80K - owner financed); discussion with Michelle re: same; telephone conversation with client. VALLEJO	1.00

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
1/26/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Shell Oil re: requestion for more information; research of information requested, draft response to client; discussion with Michelle re: same; telephone conversation with Sheila Wilkinson-Sanders re: same. CHICAGO	2.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Fred Sessler re: offer (\$80K - owner financed); discussion with Peter re: same. VALLEJO	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Shell Oil re: request for more information; discussion with Peter re: same; telephone conversation with Sheila Wilkinson-Sanders re: same. CHICAGO	1.00
1/30/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of offer from broker with client (\$100K); rejection to broker. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: offer from broker (\$100K) and rejection thereof. WINSTON SALEM	0.25
1/31/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Linda Randall re: reminder of payment of first quarter payment; discussion with Peter re: same. DETROIT	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Michelle re: same. DETROIT	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Michelle re: offer from buyer requesting seller financing; call to client re: same. VALLEJO	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Michelle re: offer from buyer requesting seller financing; call to client re: same. VALLEJO	0.50

Golden State Mutual Life Insurance Company, in Liquidation

For professional services rendered

<u>Hours</u>	<u>Amount</u>
45.00	\$8,927.00

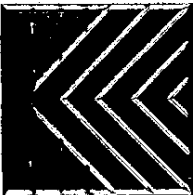


KANE CORPORATION

May 4, 2012

GSM

Golden State Mutual Life Insurance Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce



For professional services re: Real Estate Related Services Associated with the
Golden State Mutual Life Insurance Company, in Liquidation ~
February 1, 2012 through February 29, 2012:

8.00	hours @ \$250.00 (Principal - PRI)	\$	2,000.00
15.50	hours @ \$149.00 (Sr. Project Coordinator - SPC)	\$	2,309.50
		\$	4,309.50

 Pearce, Scott 5/8/2012

996.63007.A117

TOTAL AMOUNT DUE THIS INVOICE:

\$4,309.50

MATH CHECKED - Gandhi, Alan 5/8/2012

Please see attached email relates to contract checking.

Golden State Mutual Life Insurance
Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce

Professional Services

		<u>Hours</u>
2/1/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Buyer - copy of check being sent to CLO (first quarter payment) and water invoice; initial research re: water charges. DETROIT	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from M.Gwyn re: Community Development Corporation inquiry re: donation of property; discussion with Peter re: same. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Buyer - copy of check being sent to CLO (first quarter payment). DETROIT	0.25
2/6/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Chris Hicks re: Winston-Salem - payment of invoice; review of files re: same; sending to client; review of notice from City of Houston re: adjacent property - submission of subdivision plat application; sending to Tommy LeBlanc; research re: same; Detroit - sending of timeline to client re: quarterly payment due dates. MISC	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of notice from City of Houston re: adjacent property - submission of subdivision plat application; Detroit - review of timeline to client re: quarterly payment due dates. MISC	0.50
2/9/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Linda Randall re: deed and outstanding water bill; call to City of Detroit re: water invoice. DETROIT	1.00

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
2/9/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michelle re: water bill shut off. DETROIT	0.25
2/13/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to sending of information re: land to interested party(ies) James Marconi. WINSTON SALEM	0.25
2/14/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Sheila Wilkinson-Sanders re: any word from Shell Oil; telephone conversation with Peter re: same. CHICAGO	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Tommy LeBlanc re: request for reduction of purchase price due to environmental concerns; review of report; telephone conversation with Peter re: same; review of communications re: estimate for ceiling tile and floor tile removal; review of estimate; sending to client. HOUSTON	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: her discussion with Sheila; call to Shell Oil. CHICAGO	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Tommy LeBlanc re: request for reduction of purchase price due to environmental concerns; review of report; telephone conversation with Michelle re: same; review of communications re: estimate for ceiling tile and floor tile removal; review of estimate; sending to client. HOUSTON	0.50
2/15/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer's counsel re: cancelling of Purchase and Sales Agreement and request for return of deposit; communications from Sheila re: same. CHICAGO	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of updated title commitment; communications from Tommy LeBlanc re: Buyer's request to reduce price. HOUSTON	0.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
2/15/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from James Marconi - picture of the lot. WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer's counsel re: cancelling of Purchase and Sales Agreement and request for return of deposit; communications from Sheila re: same; discussion with Michelle re: same. CHICAGO	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to initial review of title commitment. HOUSTON	0.25
2/16/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Linda Randall re: water bill which they received; review of same. DETROIT	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwynn re: update. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwynn re: update. WINSTON SALEM	0.25
2/17/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to sending of executed First Amendment to Tommy LeBlanc; sending of Purchase and Sales Agreement to Mike Weiss; review of communications re: same. HOUSTON	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of executed First Amendment to Tommy LeBlanc and communications to counsel. HOUSTON	0.25
2/21/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of Houston application for order for sale prepared by counsel; review of file for information for declaration and application. HOUSTON	1.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
2/21/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Sheila Wilkinson-Sanders re: update - response from Shell. CHICAGO	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to initial review of Houston application for order for sale prepared by counsel; discussion with Michelle re: same. HOUSTON	0.50
2/22/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from brokers re: request to publicize sale; telephone conversation with Peter re: same; communications back to broker. DALLAS	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of file and preparation of summary of disposition activity for Peter's review in preparation of declaration. HOUSTON	2.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from brokers re: request to publicize sale; telephone conversation with Michelle re: same; communications back to broker. DALLAS	0.50
2/23/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to work on Declaration in Support of Houston Sale. HOUSTON	2.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to work on Declaration of Peter for application for confirmation of sale. HOUSTON	1.25
2/27/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of sale application hearing documents re: Houston; revisions thereto; review of Earnest Money Return Agreement and sending to client for execution and return re: Chicago; response to inquiry from client re: payment of taxes for Dallas property; research and sending to client settlement statement. MISC	2.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of sale application hearing documents re: Houston; revisions thereto; review of Earnest Money Return Agreement re: Chicago; discussions with Michelle re: inquiry from client re:	0.75

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
	payment of taxes for Dallas property. MISC	
2/28/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn re: offer for property; discussion with Peter re: same; communications from client. WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn re: offer for property; discussion with Michelle re: same; communications from client. WINSTON SALEM	0.25
2/29/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: declaration. HOUSTON	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from counsel and sale app; telephone conversation with Peter re: same; sending of signature page. HOUSTON	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Tommy LeBlanc re: status; response thereto (hearing date 04/06/12). HOUSTON	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of offer (\$300K). WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of offer (\$300K). WINSTON SALEM	0.25

		<u>Amount</u>
For professional services rendered	23.50	\$4,309.50

KANE CORPORATION

Batch # 126488

Doc # 83520

May 22, 2012

GSM

Golden State Mutual Life Insurance Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce



For professional services re: Real Estate Related Services Associated with the
Golden State Mutual Life Insurance Company, in Liquidation ~ 
March 1, 2012 through March 31, 2012

12.00	hours @ \$250.00 (Principal - PRI)	\$ 3,000.00
15.25	hours @ \$149.00 (Sr. Project Coordinator - SPC)	\$ 2,272.25
		\$ 5,272.25

TOTAL AMOUNT DUE THIS INVOICE:

\$5,272.25

 *Pearce, Scott 6/5/2012*

MATH CHECKED - Gandhi, Alan 5/23/2012

996.63007.A117

Please see attachment email relates to contract checking.

Golden State Mutual Life Insurance
Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce

Professional Services

		<u>Hours</u>
3/1/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to re: Houston - forwarding application documents to Tommy LeBlanc; re: Chicago - discussion with Peter re: call to Beth Flowers of Shell, re: Vallejo - discussion with Peter re: response to communications from broker re: offer on property; re: Winston-Salem - review of Letter Of Intent sent by Michael Gwyn, discussion with Peter re: same; call to client and response thereto. MISC	1.00
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michael Gwyn re: Letter Of Intent and counter offer; communication to client re: same; discussion with Michelle re: same. HOUSTON	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from client re: energy bill; telephone conversation with CAASTI re: same. DETROIT	0.75
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: offer on property; telephone conversation with Michael Gwyn re: same; preparation and sending of Purchase and Sales Agreement; discussion with Peter re: same. WINSTON SALEM	1.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: offer on property; telephone conversation with Michael Gwyn re: same; review and revision of Purchase and Sales Agreement; discussion with Michelle re: same. WINSTON SALEM	1.00
3/2/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of counteroffer from Buyer (\$325K). WINSTON SALEM	0.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
3/5/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications and offer from Michael Gwyn; telephone conversation with Michael Gwyn re: same and counter offer; telephone conversation with Michelle re: same; discussion with client. WINSTON SALEM	2.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from broker re: counteroffer from Buyer (\$325K); telephone conversation with Peter re: same; communications from broker re: reduction of time. WINSTON SALEM	0.50
3/6/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of file; telephone conversation with Eileen of Etitle re: deed for property to be prepared and placed in escrow; calls to Water & Sewer Department of City of Detroit re: adjustment of billing; email to client re: request for copies of DTE bills for time building was vacant; telephone conversation with Linda Randall re: deed, water bill, and DTE charges. DETROIT	2.50
3/7/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: confirmation of due diligence termination date; communications to client; telephone conversation with Peter re: same; email back to Michael re: same. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michelle to client; telephone conversation re: same. WINSTON SALEM	0.25
3/8/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of Purchase and Sales Agreement; preparation of escrow summary/timeline; toggling of dates. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of Purchase and Sales Agreement. WINSTON SALEM	0.50
3/12/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Debra Greenleaf of Shell Oil Company re: Chicago - indemnity letter; telephone conversation with Sheila Wilkinson-Sanders re: same; discussion with Michelle re: same. CHICAGO	1.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
3/12/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Debra Greenleaf of Shell Oil Company re: Chicago - indemnity letter; telephone conversation with Sheila Wilkinson-Sanders re: same; discussion with Peter re: same. CHICAGO	0.75
3/14/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Linda Randall re: status of preparation of Grant Deed; communications to title company; response thereto. DETROIT	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Sheila Wilkinson-Sanders re: her discussion with Buyer's broker; telephone conversation with Peter re: same. CHICAGO	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: her discussion with Sheila re: Buyer still interested in purchasing property; discussion with client re: same. CHICAGO	0.50
3/16/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications to Deborah Greenleaf of Shell re: Buyer's lender's request for indemnification. CHICAGO	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications to Deborah Greenleaf of Shell re: Buyer's lender's request for indemnification. CHICAGO	0.50
3/19/2012	PRI Work on Old Standard Life Insurance Company Assignment including but not limited to discussion with Michelle re: Covenant Deed prepared by title company - should have M.Weiss review. DETROIT	0.25
	SPC Work on Old Standard Life Insurance Company Assignment including but not limited to discussion with Peter re: Covenant Deed prepared by title company; telephone conversation with Michael Weiss re: same. DETROIT	0.50
3/20/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from counsel re: Deed and corrections; making of corrections and sending to title company. DETROIT	0.75

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
3/20/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwynn re: request to obtain bid for mowing of property - Buyer showing on Thursday to prospective lessor. WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from counsel re: Deed and corrections; discussion with Michelle re: same. DETROIT	0.50
3/21/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: communications from Etitle Company re: Deed; review of communications re: same. DETROIT	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: request to proceed with mowing, cleanup of property; review of bid and approval thereto. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Etitle re: Deed corrections; call to Etitle re: same; communications to Etitle with copy of Liquidation Order; communications from Buyer; telephone conversation with Linda Randall re: same; telephone conversation with Peter re: same. DETROIT	1.00
3/22/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from broker re: cleaning up of property; review of photos re: same. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Peter re: response to title company counsel re: title documents; telephone conversation with title company counsel re: same. DETROIT	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited re: DETROIT - discussion with Michelle re: response to title company counsel re: title documents; telephone conversation with title company counsel re: same; WINSTON-SALEM - review of communications from broker re: cleaning up of property. MISC	0.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
3/24/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of revised Deed; discussion with Peter re: same. DETROIT	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of revised Deed; discussion with Michelle re: same. DETROIT	0.25
3/26/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from title company re: Deed; review of revised Deed; discussion with Michelle re: same. DETROIT	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Shell counsel; discussion with Michelle re: same; telephone conversation with Deb Greenleaf, Shell counsel re: same. CHICAGO	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Peter re: his conversation with Deb Greenleaf, Shell counsel; research re: emails rec'd from Shell and sending to Deb Greenleaf. CHICAGO	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to preparation of cover letter for sending to title company re: Quitclaim Deed and Escrow Agreement. DETROIT	1.00
3/29/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications re: mowing of property. WINSTON SALEM	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from M.Gwynn re: invoice for mowing lawn. WINSTON SALEM	0.25
3/30/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Fred Sessler re: disposition status. VALLEJO	1.00

		<u>Amount</u>
For professional services rendered.	→ 27.25	\$5,272.25

KANE CORPORATION

Batch # 126735
Doc # 83676


June 21, 2012

GSM

Golden State Mutual Life Insurance Company, in Liquidation
c/o Conservation & Liquidation Office
P.O. Box 26894
San Francisco, CA 94126-0894
Attn: Scott Pearce



For professional services re: Real Estate Related Services Associated with the
Golden State Mutual Life Insurance Company, in Liquidation ~ 
April 1, 2012 through May 31, 2012

21.50	hours @ \$250.00 (Principal - PRI)	\$ 5,375.00
23.75	hours @ \$149.00 (Sr. Project Coordinator - SPC)	\$ 3,538.75
		\$  8,913.75

TOTAL AMOUNT DUE THIS INVOICE:

 \$8,913.75

MATH CHECKED - Gandhi, Alan 6/22/2012

Discussions with Shell Oil -
Indemnification agreement

 Pearce, Scott 6/27/2012

996.63007.A117

Winston Salem sale and asset
management

Please see attached e-mail relates to contract checking.

Golden State Mutual Life Insurance
 Company, in Liquidation
 c/o Conservation & Liquidation Office
 P.O. Box 26894
 San Francisco, CA 94126-0894
 Attn: Scott Pearce

Professional Services

		<u>Hours</u>
4/2/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Sheila Wilkinson-Sanders re: status of negotiations with Shell; discussion with Peter re: same. CHICAGO	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Michelle re: her conversation with Sheila Wilkinson-Sanders; call to Deb Greenleaf of Shell. CHICAGO	0.50
4/5/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: landscaping proposal; review of same and response to client. WINSTON SALEM	0.50
4/6/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer re: execution of Assignment of Purchase and Sales Agreement; communications from Michelle to title company re: same. DETROIT	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of Assignment of Purchase and Sales Agreement signed by Buyer; email to title company re: corrections to Quitclaim Deed and Escrow Agreement; discussions with Peter re: same; email to Buyer. DETROIT	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from client and Michael Gwynn re: landscaping proposal. WINSTON SALEM	0.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
4/6/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications re: court approval of sale; email to Tommy LeBlanc re: same. HOUSTON	0.25
4/10/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn re: Winston-Salem - request to sign environmental questionnaire; review of Houston title commitment. MISC	0.50
4/11/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with counsel re: order; telephone conversation with Tommy LeBlanc re: same; communications to Peter and client. HOUSTON	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with client re: Dallas - need to terminate waste services account at property; telephone conversation with Buyer re: same; telephone conversation with client re: execution of Detroit Quitclaim Deed and Deed Escrow Agreement. MISC	0.50
4/12/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review and sending of Quitclaim Deed and Deed Escrow Agreement and sending to title company. DETROIT	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to sending of Order to Tommy LeBlanc. HOUSTON	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to call to Eileen of eTitle Agency re: necessity of original documents or will copies due; sending of communications with copies of original documents; call to client re: same. DETROIT	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Barbara Daly of Charter Title Company; sending of conservation & liquidation orders. HOUSTON	0.50
4/16/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of offer from Lewellen & Verelly; communications from client and Peter re: same; preparation of draft Purchase and Sales Agreement; call to Fred Sessler re: title company	2.00

Golden State Mutual Life Insurance Company, in Liquidation

Hours

	contact information and status of client's review of offer. VALLEJO	
4/16/2012 SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Barbary Daley of Charter Title re: Grant Deed; discussion with Peter re: same; emailing of Grant Deed utilized in Dallas transaction; telephone conversation with Tommy LeBlanc re: same; review of closing documents sent by title company; forwarding to client and Peter. HOUSTON	1.25
PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: her call from Barbara of Charter Title Company re: Grant Deed; review of communications re: same. HOUSTON	0.25
PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of offer; communications to client re: same and suggestions for counter; discussion with Michelle re: same; review of Purchase and Sales Agreement. VALLEJO	2.00
PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of closing documents sent by title company; discussion with Michelle re: same. HOUSTON	1.00
4/17/2012 PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of Vallejo Purchase and Sales Agreement and communications re: same; review of communications from Michael Gwyn re: Winston-Salem re: environmental questionnaire; response from client. MISC	1.00
SPC	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to revision to Vallejo Purchase and Sales Agreement and sending to client; sending of same to broker Fred Sessler; review of communications from Michael Gwyn re: request for environmental questionnaire; client's response thereto; research re: Houston taxes; email to Peter re: findings. MISC	2.00
4/18/2012 PRI	Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn re: Buyer's request for more time; review of Phase I; telephone conversation with Michelle re: same; dictation of communication to client re: same. WINSTON SALEM	1.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
4/18/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to initial review of Phase I and Buyer's request for extension of feasibility period; scanning of table of contents and executive summary; telephone conversation with Peter re: same; preparation and sending of communications to client re: same. WINSTON SALEM	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications to client re: Seller's documents to be signed for COE. HOUSTON	0.25
4/19/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michael Gwyn re: Buyer's request for extension; communications re: same. WINSTON SALEM	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Fred Sessler re: confirmation of receipt of Purchase and Sales Agreement and his discussions with prospective purchaser; discussion with Peter re: same. VALLEJO	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from title company re: documents for Seller to sign; review and correction of same; communications to client re: same; telephone conversation with attorney who prepared Special Warranty Deed re: typos and correction thereof. HOUSTON	1.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications and documents re: execution by Seller of documents; discussion with Michelle re: same. HOUSTON	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited telephone conversation with Michael Gwyn re: response to Buyer's request for more time to perform Phase II; discussion with Michelle re: same; drafting and sending of email to client. WINSTON SALEM	1.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to preparation of draft email with Peter to client re: response to Buyer's request for more time to perform Phase II; discussion with Peter re: same. WINSTON SALEM	1.00

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
4/20/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to confirmation from client that draft email to send to Michael Gwyn is acceptable; sending thereto. WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of closing documents executed by Seller; discussion with Michelle re: closing. HOUSTON	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of closing documents executed by Seller; telephone conversation with Barbara Daly of Charter Title Company; discussion with Peter re: closing; communications to client. HOUSTON	0.75
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Buyer - executed copy of Escrow Agreement. DETROIT	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Peter and client re: response to buyer's request for more time; communications from broker. WINSTON SALEM	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Buyer re: Deed Escrow Agreement; forwarding to client. DETROIT	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to preparation and sending of communications to Deb Greenleaf of Shell Oil. CHICAGO	0.75
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Michelle re: Vallejo transaction status. VALLEJO	0.25
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications to Deb Greenleaf of Shell Oil. CHICAGO	0.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
4/20/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Peter re: Vallejo transaction status. VALLEJO	0.25
4/23/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: response by Buyer's broker in response to Buyer's request for more time; discussion with Michelle re: same. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from title company re: receipt of Warranty Deed; call to client; review of receipt of wire information; discussion with Michelle re: same. HOUSTON	0.75
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from title company re: receipt of Warranty Deed; review of receipt of wire information; discussion with Peter re: same. HOUSTON	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: response by Buyer's broker in response to Buyer's request for more time; discussion with Peter re: same. WINSTON SALEM	0.50
4/24/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to sending of documents to Seller as requested. VALLEJO	0.25
4/30/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications to Buyer re: reminder of 2nd Quarter Payment due; review of contract re: same. DETROIT	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to discussion with Michelle re: reminder to be sent to Buyer re: 2nd payment. DETROIT	0.25
5/2/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from client re: confirmation of receipt of 2nd Quarterly payment. DETROIT	0.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
5/2/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of counter offer from Buyer re: Vallejo property; sending to client. VALLEJO	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn - Buyers' request for additional time. WINSTON SALEM	0.25
5/3/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Vallejo - review of counter offer, review of file, discussion with Peter re: same; Winston-Salem - review of communications from Michael Gwyn re: Buyer's request for additional time and client's response thereto; discussion with Peter and client re: same. MISC	0.75
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of First Amendment to Purchase and Sales Agreement; revisions thereto and sending to client for execution; discussion with Michelle re: same. WINSTON SALEM	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of First Amendment to Purchase and Sales Agreement prepared by Buyer; telephone conversation with Peter re: same. WINSTON SALEM	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Peter re: his discussions with client re: counter offer by Buyer. VALLEJO	0.25
5/4/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to forwarding of Seller executed First Amendment to Buyer. WINSTON SALEM	0.25
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to re: Chicago - call to Deb Greenleaf of Shell Oil; followup with communications; re Vallejo - telephone conversation with Fred Sessler re: response to Buyer's counter offer. re: Winston-Salem - review of executed First Amendment to Purchase and Sales Agreement - sending to counsel. MISC	0.75
5/8/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: Buyer proof of funds and payment of property taxes; communications from client	0.50

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
	and discussion with Michelle re: same. WINSTON SALEM	
5/8/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Michael Gwyn re: Buyer proof of funds and payment of property taxes; communications from client and discussion with Peter re: same; telephone conversation with client re: same. WINSTON SALEM	0.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Linda Randall re: water bill; telephone conversation with client re: same; calls to City of Detroit to get copy of water bill and charges due. DETROIT	0.75
5/9/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Beth Flowers of Shell Oil re: environmental issues at the property and remediation thereof; research re: truenorth (who she indicated now owns the property); discussion with Michelle re: same; communications from Beth Flowers; sending to client. CHICAGO	1.50
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to call with Peter and Beth Flowers of Shell Oil; research re: truenorth - owner of adjacent property; discussion with Peter re: same. CHICAGO	0.50
5/11/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from Michael Gwyn re: environmental proposal from Buyer; communications from client and Michelle re: same; review of revised proposal. WINSTON SALEM	1.00
	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from M.Gwyn re: Buyer's Phase II proposal; communications from client re: concerns; telephone conversation with M.Gwyn re: same; communications to client; review of revised letter; discussion with Peter re: same. WINSTON SALEM	1.25
5/14/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to review of communications from M.Gwyn and client re: environmental proposal from Buyer. WINSTON SALEM	0.25

Golden State Mutual Life Insurance Company, in Liquidation

		<u>Hours</u>
5/14/2012	SPC Work on Golden State Mutual Life Insurance Company Assignment including but not limited to Winston-Salem - review of communications re: Phase II study requested by Buyer and revised proposal thereto. WINSTON SALEM	0.50
	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to communications from Shell; communications to client re: same. CHICAGO	0.50
5/16/2012	PRI Work on Golden State Mutual Life Insurance Company Assignment including but not limited to telephone conversation with Patty Lyden of True North Energy re: environmental issues on adjacent property; communications to client, Patty Lyden and Beth Flowers, Ed Platt, Deborahah Greenleaf (Shell); telephone conversation with Sheila Wilkinson-Sanders. CHICAGO	2.00

		<u>Amount</u>
For professional services rendered	45.25	\$8,913.75



EXHIBIT 8

Vendor # 43262



Batch # 130157

Doc # 103068

Check-Wire Request

(Indicate category below)



Check Request

Please deliver to Accounts Payable



Wire Request

Please deliver to Cash & Investments

Date Needed By:



RUSH

Date of Request: November 19, 2012

PAYABLE TO:

Ervin Cohen & Jessup LLP

Amount: (Fill in all categories that apply and tab from field to field to enable automatic calculation)

Gross:	\$10,000.00
Fed:	
State:	
Admin Fee:	
Misc.:	
Net:	\$10,000.00

Address or Wire Instructions should be detailed below

9401 Wilshire Blvd.

MATH CHECKED - Gandhi, Alan 11/20/2012

Ninth
North Floor

Beverly Hills, CA 90212-2974

Special Instructions: Please sen like of check to Carol.

State Reason for Requesting Check or Wire: Expert witness retainer for GSM Murals trial.

Dept / Estate #:

996

Account
Code:

62004

Signatures (Requestor obtains all approvals prior to submission. Insert name and title)

Per CLO Authority Matrix (EXEC-02)

Requested By: Carol Padway ETB Date: 11/19/12

Authorized Approver Date:

Authorized Approver Date:

Estate Trust Officer Approval: Date:

SDIC/CEO Approval: Date:



CALIFORNIA INSURANCE COMMISSIONER
Conservation & Liquidation Office
P.O. Box 26894
San Francisco, California 94126-0894
Tel: 415.676.5000 | Fax: 415.676.5002

ADDRESS# 43262
VENDOR COPY
Stub 1 of 1

Check No. 00069920
Date 11/26/2012

Invoice Date	Invoice Number	Description	Voucher #	Amount Paid
11/19/2012	121119	GSM MURALS TRIAL	PV103068	10,000.00
Vendor: Ervin Cohen & Jessup LLP		Check Total	10,000.00	

THE FACE OF THIS CHECK IS PRINTED GREEN - THE BACK CONTAINS A SIMULATED WATERMARK



CALIFORNIA INSURANCE COMMISSIONER
Conservation & Liquidation Office
P.O. Box 26894
San Francisco, California 94126-0894
Tel: 415.676.5000 | Fax: 415.676.5002

UBOC Accounts Payable
Union Bank of California
400 California Street
San Francisco CA 94104

Check No. 00069920 11-49
Date 11/26/2012 1210

Pay Exactly

NOT VALID AFTER 180 DAYS

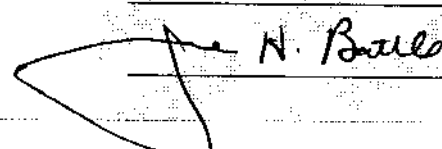
TEN THOUSAND AND 00/100*****

\$****10,000.00

TO
THE
ORDER
OF

Ervin Cohen & Jessup LLP
9401 Wilshire Blvd., 9th Floor
Beverly Hills CA 90212-2974

AMOUNT OVER \$20,000.00 REQUIRES TWO SIGNATURES





⑈00069920⑈ ⑆121000497⑆ 2380013005⑈

..... Document

G/L Date Due Date Co Address# Supplier Name PS

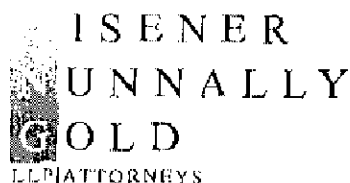
Ty Number Co Item Inv Date G/LClass P.O. # Invoice Number PI Gross

Account Number Account Description JE - Remark Discount Available G/L Distribution Tax Ty

LT PC Subledger Ty

Batch Number	130157	Type	V	Date	11/26/2012	User ID	LIANGS	Transaction Originator	LIANGS										
PV	103068	00715	001	11/30/2012 11/19/2012	12/19/2012	00715	43262	Ervin Cohen & Jessup LLP 121119	A	10,000.00									
996.62004		Other Litigation Expenses						GSM MURALS TRIAL		10,000.00						AA	00043262	A	
Totals for Document					PV	103068	00715			10,000.00	10,000.00								
Totals for Company						00715				10,000.00	10,000.00								
Totals for User ID							LIANGS			10,000.00	10,000.00								
Totals for Transaction Originator							LIANGS			10,000.00	10,000.00								
Totals for Batch							130157			10,000.00	10,000.00								

REVIEWED - Yim, Winnie 11/26/2012



245 Cedar Sage
Suite 240
Garland, Texas 75040
972.530.2200
972.530.7200 Fax
www.wngklw.com

November 14, 2012

Thomas R. Sestanovich, Esq.
Ervin Cohen & Jessup LLP
9401 Wilshire Boulevard, Ninth Floor
Beverly Hills, California 90212-2974

Regarding opinion witness engagement for the Golden State Mutual Life Insurance Company
liquidation and related litigation

Dear Tom:

This letter confirms the terms of your engagement on the Golden State Mutual Life Insurance Company matter, and in particular the dispute regarding the Murals. I am one of the attorneys who represents the California Insurance Commissioner in his capacity as Liquidator of Golden State Mutual Life Insurance Company. This is an agreement between you and the California Insurance Commissioner acting in his capacity as Liquidator of Golden State Mutual Life Insurance Company. You agree to serve as an expert witness in connection with the dispute regarding the Murals owned by Golden State Mutual Life Insurance Company. Your invoices will be rendered through your law firm. Your rate will be \$ 450 per hour. My client will provide you with a \$ 10,000 refundable retainer as security for fees and costs. You will place this retainer in your trust account, and may draw against it after ten days from the time your firm issues an invoice. Please send your invoices to me, and I will forward them to the Conservation and Liquidation Office.

The California Conservation and Liquidation Office handles the administration of the contract for the Liquidator, including payment of invoices. The Conservation and Liquidation Office will reimburse the following expenses when submitted together with receipts for all such expenditures above \$25: fees fixed by law or assessed by courts and other agencies; court reporter fees; long distance telephone calls; messenger and other delivery fees; postage; parking and other travel expenses; photocopying and other reproduction costs (at \$.10 per page for in-office photocopying); total charges for video conferencing; computerized legal research; facsimile charges (at the actual outgoing long-distance charge) and other similar items.

725

WISENER
NUNNALLY
GOLD
ATTORNEYS

Please sign below to confirm your agreement.

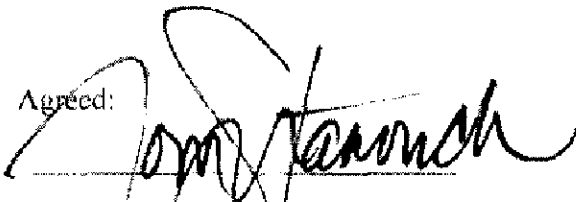
Sincerely,



Robert H. Nunnally, Jr.

Attorney for the California Insurance
Commissioner acting in his capacity as Liquidator of Golden State Mutual Life Insurance
Company and not individually

Agreed:



Thomas R. Sestanovich, Esq.

The Insurance Commissioner as Liquidator of Golden State Mutual Life Insurance Company in
liquidation



David E. Wilson, CEO/Special Deputy Insurance Commissioner and not individually

TLS

EXHIBIT 9



cookes crating, inc.

3124 East Eleventh St.
Los Angeles, CA 90023

Telephone: 323/268-5101
Fax: 323/262-2001

Specialists in the fine art of handling Fine Arts

* Since 1974
* 84,000 sq. ft. of art storage
* Climate controlled air ride trucks
* Museum quality crating
* World-wide shipping
* Sculpture rigging & assembling

Batch # 126478

Doc # 83512

Bill To: CON065

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:
79443

Invoice Date:
May 24, 2012

Salesman:

Customer Workorder:
108640/108715

Qty	U/M	Description	Unit Price	Extension
		PULL FROM STORAGE		55.00
		4/10/12 VIEW		96.25
		RETURN TO STORAGE		82.50
		4/18/12 VIEW		55.00
		RETURN TO STORAGE		55.00
		COOKES CRATING INC. APPROVED		
		Kirk, Mary		
		5/31/2012		
		NO CONTRACT		
		996.65015		
		Kirk, Mary 5/31/2012		
		Pearce, Scott 6/5/2012		
		MATH CHECKED - Gandhi, Alan 5/29/2012		
			MAY 29 2012	RCVD

PUC regulations require payments within seven days.
Note: Please make all checks payable to Cooke's Crating, Inc.
Mail to: P.O. Box 512817, Los Angeles, CA 90051-0817

SEE ATTACHED WORK ORDER

All invoices over 30 days are subject to a 1 1/2% (18% per annum) charge.

Thank you, we appreciate your business.

Subtotal	343.75
Sales Tax	
Invoice Total	343.75

5/29/2012 10:32:03 AM



cookes crating, inc.

3124 East Eleventh St.
Los Angeles, CA 90023

Telephone: 323/268-5101
Fax: 323/262-2001

Specialists in the fine art of handling Fine Arts

Batch # 129482
Doc # 102623
* Since 1974
* 84,000 sq. ft. of art storage
* Climate controlled air ride trucks
* Museum quality crating
* World-wide shipping
* Sculpture rigging & assembling

Bill To: CON065

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:

79903

Invoice Date:

Aug 31, 2012

Salesman:

Customer Workorder:

109719

Qty	U/M	Description	Unit Price	Extension
		PULL FROM STORAGE		206.75
		VIEW		123.75
		RETURN TO STORAGE		96.25
		COOKES CRATING INC. APPROVED		
		Kirk, Mary		
		9/13/2012		
		NO CONTRACT		
		996.65015		
		<i>Kirk, Mary 9/13/2012</i>		
		<i>Pearce, Scott 9/17/2012</i>		
		MATH CHECKED - Gandhi, Alan 9/11/2012		
			SEP 11 2012 RCVD	

PUC regulations require payments within seven days.
Note: Please make all checks payable to Cooke's Crating, Inc.
Mail to: P.O. Box 512817, Los Angeles, CA 90051-0817

SEE ATTACHED WORK ORDER

All invoices over 30 days are subject to a 1 1/2% (18% per annum) charge.

Thank you, we appreciate your business.

Subtotal	426.75
Sales Tax	
Invoice Total	426.75

9/11/2012 10:42:44 AM



cookes crating, inc.

Specialists in the fine art of handling Fine Arts

3124 East Eleventh St.
Los Angeles, CA 90023

Telephone: 323/268-5101
Fax: 323/262-2001

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON065

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Invoice Number:
80397

Invoice Date:
Dec 31, 2012

Attn: MARY KIRK

Salesman:

Customer Workorder:
110402

Qty	U/M	Description	Unit Price	Extension
		PULL FROM STORAGE		55.00
		VIEW		316.25
		RETURN TO STORAGE		55.00
<p style="text-align: right;">JAN 7 2013 RCVD</p> <p style="text-align: right;">NO CONTRACT 996.65015</p> <p style="text-align: right;">Mojabi, Mohammed 1/16/2013</p> <p style="text-align: right;">Pearce, Scott 1/18/2013</p> <p style="text-align: right;">MATH CHECKED - Gandhi, Alan 1/8/2013</p>				
<p>PUC regulations require payments within seven days. Note: Please make all checks payable to Cooke's Crating, Inc. Mail to: P.O. Box 512817, Los Angeles, CA 90051-0817</p> <p>SEE ATTACHED WORK ORDER</p> <p><i>All invoices over 30 days are subject to a 1 1/2% (18% per annum) charge.</i></p> <p>Thank you, we appreciate your business.</p>				<p>Subtotal 426.25</p> <p>Sales Tax</p> <p>Invoice Total 426.25</p>

Vendor # 12880**cookes crating, inc.***Specialists in the fine art of handling Fine Arts*3124 East Eleventh St.
Los Angeles, CA 90023Telephone: 323/268-5101
Fax: 323/262-2001**CLO A P Invoice**
Batch # 135363 ✓
Doc # 105815 ✓

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON065CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:

82206 ✓

Invoice Date:

Feb 28, 2014 ✓

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		RECEIVE INBOUND		55.00
		VIEW		55.00
		996.65015 ✓		
		Mojabi, Mohammed 3/12/2014 ✓		
			MAR 5 2014 RCVD	
		Boreugh, Debbie 3/20/2014		
			Math Checked - 3/10/2014 -By JeungC -	

PUC regulations require payments within seven days.
 Note: Please make all checks payable to Cooke's Crating, Inc.
 Mail to: P.O. Box 512817, Los Angeles, CA 90051-0817

SEE ATTACHED WORK ORDER*All invoices over 30 days are subject to a 1 1/2% (18% per annum) charge.***Thank you, we appreciate your business.**

Subtotal	110.00
Sales Tax	
Invoice Total	110.00 ✓

**cookes crating, inc.***Specialists in the fine art of handling Fine Arts*3124 East Eleventh St.
Los Angeles, CA 90023Telephone: 323/268-5101
Fax: 323/262-2001**CLO A P Invoice**
Batch # 136052 ✓
Doc # 106228 ✓

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON065CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:
82535 ✓Invoice Date:
Apr 30, 2014 ✓

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		PULL FROM STORAGE		426.25
		VIEW		55.00
		RETURN TO STORAGE		96.25
		MATERIALS		3.00
		RELEASE 4/25/14 NO CHARGE		
		<i>Mojabi, Mohammed 5/14/2014</i> ✓		
		<i>Pearce, Scott 6/2/2014</i> ✓		
		996.65015 ✓		
		<i>Borough, Debbie 6/5/2014</i>		
			MAY 6 2014 RCVD	

PUC regulations require payments within seven days.
 Note: Please make all checks payable to Cooke's Crating, Inc.
 Mail to: P.O. Box 512817, Los Angeles, CA 90051-0817

SEE ATTACHED WORK ORDER*All invoices over 30 days are subject to a 1 1/2% (18% per annum) charge.*

Thank you, we appreciate your business.

Subtotal	580.50
Sales Tax	0.27
Invoice Total	580.77 ✓

Invoice Checked - 5/6/2014
- By JeungC -

EXHIBIT 10

Telephone: 323/268-5101
Fax: 323/262-2001

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

APR 13 2012 RCVD

Customer Workorder:


MATH CHECKED - Gandhi, Alan 4/16/2012

Subtotal	744.40
Sales Tax	
Invoice Total	744.40

4/13/2012 10:51:31 AM

Batch # 130375
Doc # 103205

Specialists in the fine art of handling Fine Arts

ART MOVERS, INC. 
3124 E. 11TH STREET
LOS ANGELES, CA 90023-3608

Telephone: 323/268-5101
Fax: 323/262-2001

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON010

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

ART MOVERS, INC. APPROVED
Kirk, Mary
12/11/2012
NO CONTRACT
996.65015



 *Kirk, Mary 12/11/2012*

 Invoice Number:
79017

Invoice Date:
Dec 1, 2012

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		STORAGE - MONTHLY -		744.40
<p> <i>Pearce, Scott 12/13/2012</i> MATH CHECKED - Gandhi, Alan 12/6/2012</p>				

PUC regulations require payments within seven days.
Note: Please make all checks payable to Art Movers, Inc.
Mail to: P.O. Box 513019, Los Angeles, CA 90051-1019

Subtotal	744.40
Sales Tax	
Invoice Total	744.40



All invoices over 30 days are subject to a 1 1/2% (18% year) service charge.

Thank you, we appreciate your business.

12/6/2012 11:14:17 AM

Specialists in the fine art of handling Fine Arts

ART MOVERS, INC.
3124 E. 11TH STREET
LOS ANGELES, CA 90023-3608

Telephone: 323/268-5101
Fax: 323/262-2001

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON010

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:

80359

Invoice Date:

Jun 1, 2013

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		STORAGE - MONTHLY - PO16428 PO16879		736.99
		996.65015	JUN 7 2013	RCVD
		👤 Mojabi, Mohammed 6/11/2013		

PUC regulations require payments within seven days.
Note: Please make all checks payable to Art Movers, Inc.
Mail to: P.O. Box 513019, Los Angeles, CA 90051-1019

Subtotal	736.99
Sales Tax	
Invoice Total	736.99

👤 Padway, Carol 6/10/2013

All invoices over 30 days are subject to a 1 1/2% (18% year) service charge.

Thank you, we appreciate your business.

6/7/2013 11:05:22 AM

Vendor # 12885**CLO A P Invoice****Batch # 134613****Doc # 105410** *Specialists in the fine art of handling Fine Arts***ART MOVERS, INC.**3124 E. 11TH STREET
LOS ANGELES, CA 90023-3608

Telephone: 323/268-5101

Fax: 323/262-2001

* Since 1974

* 84,000 sq. ft. of art storage

* Climate controlled air ride trucks

* Museum quality crating

* World-wide shipping

* Sculpture rigging & assembling

Bill To: CON010

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number:


81714

Invoice Date:

Dec 1, 2013

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		STORAGE - MONTHLY - PO16428 PO 16949		736.99
		For Dec. 2013		
		996.65015		
		 <i>Mejaki, Mohammed 12/17/2013</i>		
			DEC 16 2013 RCVD	

PUC regulations require payments within seven days.
Note: Please make all checks payable to Art Movers, Inc.
Mail to: P.O. Box 513019, Los Angeles, CA 90051-1019

Subtotal	736.99
Sales Tax	
Invoice Total	736.99

*Invoice Checked - 12/16/2013
- JeungC -*

ge.

Thank you, we appreciate your business.

12/16/2013 10:06:50 AM

Vendor #12885

ART MOVERS, INC.
3124 E. 11TH STREET
LOS ANGELES, CA 90023-3608

Telephone: 323/268-5101
Fax: 323/262-2001

CLO A P Invoice
Batch # 136144
Doc # 106285

Specialists in the fine art of handling Fine Arts

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON010


CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number: 







83088 

Invoice Date: 

Jun 1, 2014 

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		STORAGE - MONTHLY - PO16428 PO 17005 		326.69
		For June 2014 		
		996.65015 		
		JUN 10 2014 RCVD		
		 Majabi, Mohammed 6/12/2014 		
		 Berough, Debbie 6/19/2014		
		Invoice Checked - 6/10/2014 - By JeungC -		

PUC regulations require payments within seven days.
Note: Please make all checks payable to Art Movers, Inc.
Mail to: P.O. Box 513019, Los Angeles, CA 90051-1019

Subtotal	326.69
Sales Tax	
Invoice Total	326.69 

All invoices over 30 days are subject to a 1 1/2% (18% year) service charge.

Thank you, we appreciate your business.

Vendor #12885

CLO A P Invoice
Batch # 137552
Doc # 107139

Specialists in the fine art of handling Fine Arts

ART MOVERS, INC.
3124 E. 11TH STREET
LOS ANGELES, CA 90023-3608

Telephone: 323/268-5101
Fax: 323/262-2001

- * Since 1974
- * 84,000 sq. ft. of art storage
- * Climate controlled air ride trucks
- * Museum quality crating
- * World-wide shipping
- * Sculpture rigging & assembling

Bill To: CON010

CONSERVATION & LIQUIDATION OFFICE
P.O. BOX 26894
SAN FRANCISCO, CA 94126

Attn: MARY KIRK

Invoice Number: 84454

Invoice Date: Dec 1, 2014

Salesman:

Customer Workorder:

Qty	U/M	Description	Unit Price	Extension
		STORAGE - MONTHLY - PO16428 PO 17046		326.69
		For GSM Dec. 2014		
		996.65015		
		<i>Mojabi, Mohammed 12/16/2014</i>		
		<i>Borough, Debbie 12/19/2014</i>		
			DEC 15 2014 RCVD	

*Invoice Checked - 12/16/2014
- By JeungC -*

PUC regulations require payments within seven days.
Note: Please make all checks payable to Art Movers, Inc.
Mail to: P.O. Box 513019, Los Angeles, CA 90051-1019

Subtotal	326.69
Sales Tax	
Invoice Total	326.69

All invoices over 30 days are subject to a 1 1/2% (18% year) service charge.

Thank you, we appreciate your business.

12/15/2014 10:26:49 AM

EXHIBIT 11

Golden State Mutual Life Insurance Co.
Operating and Consulting Expense Summary
2012

Consultant/Firm Name	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	2012 Total
INS Consultants, Inc.												1,600.00	1,600.00
Epstein Turner Weiss ~	29,833.16	16,631.19	27,485.52	26,920.47	16,558.75	6,387.05	27,047.30	56,466.62	33,342.98	63,619.79	92,051.64	45,529.55	441,874.02
Wisener Nunnally Gold, LLP			178.30				262.50	1,103.01	1,512.50	1,050.20			4,106.51
**Ervin Cohn & Jessup											10,000.00		10,000.00
Todd Donovan	3,300.00	2,475.00	2,745.00	2,362.50	2,765.50	2,857.50	3,465.00	3,465.00	4,835.65	5,400.00	3,620.65	3,622.50	40,914.30
Cookes Crating				343.75		110.00		426.75			137.50		1,018.00
ART Movers	744.00	744.00	744.00	744.00	744.00	744.00	744.00	744.00	744.00	744.00	744.00	744.00	8,928.00
Larson Rosenberger												9,031.85	9,031.85
Kane Corporation	8,927.00	4,309.50	5,272.25		8,913.75	1,781.00	3,016.50	1,077.50	5,887.00		1,703.75		40,888.25
TOTAL	42,804.16	24,159.69	36,425.07	30,370.72	28,982.00	11,879.55	34,535.30	63,282.88	46,322.13	70,813.99	108,257.54	60,527.90	558,360.93
*CLO	51,523.00	32,905.00	33,408.00	50,264.00	44,271.00	34,754.00	27,093.00	26,856.00	30,390.00	38,499.00	40,481.00	18,611.00	429,055.00
Totals	94,327.16	57,064.69	69,833.07	80,634.72	73,253.00	46,633.55	61,628.30	90,138.88	76,712.13	109,312.99	148,738.54	79,138.90	987,415.93

NOTE:
Schedule reflects expenses in the
period incurred, not paid.

* CLO Expense includes:													
CLO allocated expense	22,633.00	25,503.00	22,016.00	23,860.00	24,922.00	22,114.00	23,577.00	25,661.00	27,488.00	33,346.00	38,408.00	15,900.00	305,428.00
Office Expenses	28,720.00	1,930.00	3,374.00	5,434.00	3,151.00	5,142.00	3,431.00	642.00	2,264.00	5,153.00	1,828.00	2,519.00	63,588.00
Dept. of Insurance (Legal)	-	95.00	-	-	-	-	-	-	-	-	32.00	64.00	191.00
Office of the Attorney General	170.00	-	425.00	170.00	255.00	-	85.00	553.00	638.00	-	213.00	128.00	2,637.00

~ Includes \$15,000 retainer for Mural Consultant Firm

Golden State Mutual Life Insurance Co.
Operating and Consulting Expense Summary
2013

Consultant/Firm Name	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	October 2013	November 2013	December 2013	2013 Total
Epstein Turner Weiss	59,914.00	29,991.00	33,783.00	10,708.00	9,147.00	4,599.00	7,313.00	9,058.00	30,401.00	18,868.00	6,119.00	4,807.00	224,708.00
Wisener Nunnally Gold, LLP	3,418.00	646.00	50.00	25.00	25.00			3,953.00		4,229.00	425.00		12,771.00
Todd Donovan	4,725.00	3,037.50	3,487.50	1,980.00	1,620.00	360.00	495.00		675.00			720.00	17,100.00
Cookes Crating	110.00			581.00									691.00
ART Movers	744.00	737.00		737.00	737.00	737.00	737.00	737.00	737.00	737.00	737.00	737.00	8,114.00
JLK Rosenberger									9,000.00				9,000.00
Kane Corporation	3,231.00	4,749.00	6,155.00			2,824.00	891.00	3,530.00	2,045.00		7,840.00	2,446.00	33,711.00
TOTAL	72,142.00	39,160.50	43,475.50	14,031.00	11,529.00	8,520.00	9,436.00	17,278.00	42,858.00	23,834.00	15,121.00	8,710.00	306,095.00
*CLO	28,417.00	18,962.00	14,345.00	19,800.00	11,445.00	11,521.00	40,465.00	17,696.00	23,933.00	16,958.00	17,002.00	19,574.00	240,118.00
Totals	100,559.00	58,122.50	57,820.50	33,831.00	22,974.00	20,041.00	49,901.00	34,974.00	66,791.00	40,792.00	32,123.00	28,284.00	546,213.00

NOTE:
Schedule reflects expenses in the
period incurred, not paid.

* CLO Expense includes:													
CLO allocated expense	22,269.00	18,113.00	11,363.00	13,907.00	9,691.00	7,125.00	9,873.00	14,662.00	20,521.00	13,781.00	13,293.00	13,876.00	168,474.00
Office Expenses	6,148.00	668.00	2,982.00	4,193.00	1,754.00	4,396.00	30,443.00	3,034.00	3,412.00	3,007.00	3,326.00	2,537.00	65,900.00
Dept. of Insurance (Legal)		96.00	-	-	-	-	64.00	-	-	-	-	398.00	558.00
Office of the Attorney General		85.00	-	1,700.00	-	-	85.00	-	-	170.00	383.00	2763.00	5,186.00

Golden State Mutual Life Insurance Co.
Operating and Consulting Expense Summary
2014

Consultant/Firm Name	January 2014	February 2014	March 2014	April 2014	May 2014	June 2014	July 2014	August 2014	September 2014	October 2014	November 2014	December 2014	2014 Total
Epstein Turner Weiss	10,421.43	1,335.00	3,594.12	4,470.56	7,337.75	1,436.40	5,378.72	1,427.55	221.25	11,696.58	7,625.75	5,177.25	60,122.36
Wisener Nunnally Gold, LLP	712.50									125.00			837.50
Todd Donovan			900.00		180.00		112.50	270.00		1,440.00		630.00	3,532.50
Cookes Crating	110.00			580.77									690.77
ART Movers	736.99	736.99	326.69	326.69	326.69	326.69	326.69	326.69	326.69	326.69	326.69	326.69	4,740.88
JLK Rosenberger								9,036.61					9,036.61
Kane Corporation		6,197.50	518.75		3,817.50		1,263.75			5,595.00	2,901.25		20,293.75
TOTAL	11,980.92	8,269.49	5,339.56	5,378.02	11,661.94	1,763.09	7,081.66	11,060.85	547.94	19,183.27	10,853.69	6,133.94	99,254.37
*CLO	20,947.01	17,987.01	16,555.31	15,989.54	9,485.31	10,529.31	7,096.31	5,956.31	5,062.31	7,838.31	5,783.31	8,763.31	131,993.35
Totals	32,927.93	26,256.50	21,894.87	21,367.56	21,147.25	12,292.40	14,177.97	17,017.16	5,610.25	27,021.58	16,637.00	14,897.25	231,247.72

NOTE:
Schedule reflects expenses in the
period incurred, not paid.

* CLO Expense includes:													
CLO allocated expense	14,331.00	8,539.00	14,390.00	12,900.00	7,439.00	8,021.00	4,359.00	4,269.00	3,348.00	6,104.00	3,647.00	6,943.00	94,290.00
Office Expenses	1,886.01	9,278.01	2,082.31	3,004.54	2,046.31	2,508.31	2,694.31	1,687.31	1,714.31	1,734.31	2,136.31	1,820.31	30,772.04
Dept. of Insurance (Legal)	4,730.00		40.00										4,770.00
Office of the Attorney General		170.00	43.00	85.00			43.00						341.00