

1 HOWARD B. GROBSTEIN  
2 Grobstein, Horwath & Company LLP  
3 15233 Ventura Blvd., 9th Floor  
4 Sherman Oaks, California 91403  
5 Telephone: (818) 501-5200  
6 Facsimile: (818) 907-9632

7 Accountants for  
8 THOMAS A. SEAMAN, RECEIVER

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

11 In re:  
12 SECURITIES AND EXCHANGE  
13 COMMISSION,

14 Plaintiff,

15 v.

16 LAMBERT VANDER TUIG (a/k/a/  
17 LAMBERT VANDER TAG a/k/a  
18 DEAN I. VANDER TAG), THE  
19 CAROLINA DEVELOPMENT  
20 COMPANY, INC. (a/k/a THE  
21 CAROLINA COMPANY AT  
22 PINEHURST, INC.), AND  
23 JONATHAN CARMAN,

24 Defendants.

Case No. SACV06-172AHS(MLGx)

- 25 (1) **CROWE HORWATH LLP'S**  
26 **(fka GROBSTEIN, HORWATH**  
27 **& COMPANY LLP) THIRD**  
28 **INTERIM APPLICATION FOR**  
**ALLOWANCE OF**  
**COMPENSATION AND**  
**REIMBURSEMENT OF**  
**EXPENSES FOR**  
**NOVEMBER 1, 2009**  
**THROUGH JULY 31, 2010;**
- (2) **DECLARATION OF**  
**HOWARD B. GROBSTEIN;**  
**AND**
- (3) **DECLARATION OF**  
**THOMAS A. SEAMAN**

Date: December 17, 2010  
Time: 10:00 a.m.  
Place: Courtroom "TBD"  
411 W. Fourth Street  
Santa Ana, California

Complaint Filed: February 16, 2006

1 Grobstein, Horwath & Company LLP ("Grobstein"), and its  
2 successor, Crowe Horwath LLP ("Crowe"), accountants for the court-appointed  
3 receiver, Thomas A. Seaman ("Receiver"), hereby submits its third interim fee  
4 application ("Fee Application") for allowance of compensation and  
5 reimbursement of expenses incurred from November 1, 2009 through July 31,  
6 2010 on behalf of the Receiver as his accountants in connection with all North  
7 Carolina real estate matters related to the receivership. In support of its Fee  
8 Application, Crowe respectfully represents as follows:

9  
10 **I. INTRODUCTION.**

11 **A. Crowe Is Duly Employed As Accountants for The Receiver.**

12 On February 16, 2006, the Court appointed a receiver for Lambert  
13 Tuig (a/k/a Lambert Vander Tag, a/k/a Dean L. Vander Tag, a/a/a Dean L.  
14 Vandertag), the Carolina Development Company, Inc. (a/k/a The Carolina  
15 Company at Pinehurst, Inc.), and Jonathan Carman (collectively, "Carolina").  
16 The Receiver has employed Grobstein to assist with tax matters affecting the  
17 receivership including analysis of tax issues and preparation of required tax  
18 returns.

19 On December 8, 2008, Grobstein combined with Crowe and  
20 became known as Crowe Horwath LLP. The partners of Grobstein became  
21 partners of Crowe. The individuals employed in the Insolvency and Litigation  
22 Department of Grobstein continued employment with Crowe. Crowe continued  
23 on as the Receiver's accountants with regard to this case.

24  
25 **B. Compensation Requested / Amounts Available In The Estate.**

26 In this fee application, Crowe requests that the Court allow  
27 compensation for accounting and tax services rendered on behalf of the Receiver  
28 during the period November 1, 2009 through and including July 31, 2010 in the

1 total amount of \$10,324.13. This is the third fee application filed by Grobstein  
2 and Crowe. Grobstein and Crowe understand that approximately \$567,310.00 in  
3 cash and liquid assets are available in the Estate. As reflected in the attached  
4 declaration of Thomas A. Seaman, the Receiver instructed Grobstein and Crowe  
5 to undertake the tasks discussed below, has approved the amounts billed by  
6 Grobstein and Crowe in connection with these tasks, and has instructed  
7 Grobstein and Crowe to prepare this fee application.

8  
9 **C. Distribution of Charges.**

10 Attached as **Exhibit A** and incorporated herein by reference is a  
11 detailed description of the accounting and tax services provided by Grobstein  
12 and Crowe, along with a description of each expense incurred on behalf of the  
13 Receiver. Also included on **Exhibit A** is a distribution of hours and the costs of  
14 services rendered by those Grobstein personnel in connection with this case.  
15 These descriptions and tables provide a quick reference to enable the Court to  
16 determine the work performed by specific individuals on specific tasks by  
17 Grobstein and Crowe in connection with this estate.

18  
19 **II. SUMMARY OF SPECIFIC TASKS PERFORMED BY GROBSTEIN.**

20 Between November 1, 2009 and July 31, 2010, Grobstein and  
21 Crowe performed the following tasks on behalf of the Receiver and the estate, at  
22 the Receiver's request.

23 **Accounting Services**

24 Most of the complex work associated with Accounting Services  
25 involved reconstructing activity related to the acquisition and disposition of the  
26 real properties associated with the receivership including determining the basis,  
27 reconstructing the activity related to the property while owned by the  
28 defendants, and determining treatment for the disposition of the property for

1 accounting tax purposes. For the most part, this work was completed during the  
2 first interim fee period. During this third interim period, Applicant incurred time  
3 related to completion of the preparation of the 2009 trial balances and related  
4 work papers. In order to do this, Applicant obtained the financial activity of the  
5 Receiver during the calendar year 2009 and entered the information into a trial  
6 balance by way of journal entry. Applicant obtained and reviewed all available  
7 and necessary supporting information related to the trial balance and prepared  
8 corresponding work papers. This information would be used to prepare estate  
9 income tax returns.

#### 10 **Tax Return Preparation**

11 Applicant completed preparation of the 2009 estate income tax  
12 returns during this interim period. Using the trial balance and work papers  
13 described above, Applicant entered the information into tax preparation  
14 software. The federal and state income tax returns were reviewed for proper  
15 treatment and classification of activity. Disclosures were drafted regarding the  
16 condition of the financial books and records and the status of the receivership.  
17 Once completed, the tax returns were delivered to the Receiver for review,  
18 signature and filing.

### 19 20 **III. DETAILED ANALYSIS OF ALL TIME RECORDED BY** 21 **PROFESSIONALS IN CONNECTION WITH THIS CASE.**

22 **Exhibit A** to this Application is a detailed description of time  
23 expended and fees incurred by Grobstein in connection with this case.  
24 **Exhibit A** also shows the total activity of each accountant who has billed time  
25 on this case. In addition, **Exhibit A** includes a description of each expense  
26 incurred by Grobstein on behalf of Carolina and the Receiver.

27 The amounts sought in this Application are reasonable for the  
28 professional services performed by Grobstein on behalf of the Receiver and

1 Carolina, and are the same rates charges to Grobstein's non-receiver clients for  
2 similar services. Grobstein believes that the services that Grobstein has rendered  
3 constitute necessary and appropriate services incident to the representation of the  
4 Receiver. Moreover, Grobstein believes that the services rendered have also  
5 provided substantial benefit to the Receiver and Carolina's investor. As such,  
6 Grobstein submits that the fees requested are properly compensable.

7  
8 **IV. STATEMENT OF QUALIFICATIONS OF PROFESSIONALS**  
9 **CHARGING MATERIAL TIME IN CONNECTION WITH THIS**  
10 **CASE.**

11 The qualifications of the professionals who have performed work  
12 on this matter are attached as **Exhibit B.**

13  
14 **V. CONCLUSION.**

15 Based on the foregoing, Grobstein requests that its fees and costs be  
16 approved and awarded as set forth in this application.

17  
18 Dated: October 22, 2010

19 CROWE HORWATH LLP

20  
21 */s/ Howard B. Grobstein*

22 By \_\_\_\_\_  
23 HOWARD B. GROBSTEIN,  
24 Accountant for Receiver





# **EXHIBIT A**

**Carolina Development Co.**

Engagement: 002227.300  
Bill Date: 09/30/10  
Invoice: 1686805

**Crowe Horwath LLP**  
**For the period 11/01/09 through 08/31/10**  
**By Category of Work Performed**

<u>Category Of Work</u>	<u>Time</u>	<u>Charges</u>
Accounting Services	14.60	3,837.50
Fee/Employment App	1.80	810.00
Tax Return Preparation	18.40	5,671.50
Total Professional Fees	34.80	10,319.00
 <u><b>Out-of-Pocket Expenses</b></u>		
Overnight Delivery Recovery		5.13
Total Out-of-Pocket Expenses		5.13
Total Professional Fees & Costs		10,324.13

EXHIBIT A PAGE 1 OF 7

**Carolina Development Co.**

Engagement: 002227.300  
Bill Date: 09/30/10  
Invoice: 1686805

**Crowe Horwath LLP**

**For the period 11/01/09 through 08/31/10**

**Fees and Time by Month**

<b>Month</b>	<b>Time</b>	<b>Charges</b>
November 2009	4.60	2,434.00
December 2009	0.50	290.00
February 2010	0.30	174.00
March 2010	11.80	2,977.00
April 2010	2.10	794.50
May 2010	13.00	3,007.00
June 2010	2.50	642.50
September 2010	0.00	0.00
	<u>34.80</u>	<u>10,319.00</u>

EXHIBIT A PAGE 3 OF 7

**Carolina Development Co.**

Engagement: 002227.300  
Bill Date: 09/30/10  
Invoice: 1686805

**Crowe Horwath LLP**

**For the period 11/01/09 through 08/31/10**  
**Professional Fees and Time by Employee**

<u>Name</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Agler, David	3.90	580.00	2,262.00
Blankenhorn, Eileen	12.30	240.00	2,952.00
Bronfin, Samuel	10.30	215.00	2,214.50
Bronfin, Samuel	2.00	225.00	450.00
Grobstein, Howard	1.80	450.00	810.00
Hein, Todd	1.20	300.00	360.00
Kahn, Alan	3.30	385.00	1,270.50
	<u>34.80</u>		<u>10,319.00</u>

**Carolina Development Co.**

Engagement: 002227.300  
 Bill Date: 09/30/10  
 Invoice: 1686805

**Crowe Horwath LLP**

For the period 11/01/09 through 08/31/10

**Accounting Services**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Blankenhorn, Eileen Set up trial balance, record 2009 activity from receiver's records, reconcile retained earning changes	03/10/2010	6.50	240.00	1,560.00
Blankenhorn, Eileen 12/31/2009 trial balance	03/11/2010	2.30	240.00	552.00
Blankenhorn, Eileen December 2009 trial balance and workpapers preparation	03/15/2010	2.00	240.00	480.00
Kahn, Alan Review 2009 trial balance and workpapers	03/16/2010	1.00	385.00	385.00
Blankenhorn, Eileen Dec 2009 trial balance adjustments	04/06/2010	0.50	240.00	120.00
Kahn, Alan Review updated trial balance and workpapers and discuss various issues with Blankenhorn	04/06/2010	1.30	385.00	500.50
Blankenhorn, Eileen Look up account detail for tax department and tax preparation	05/18/2010	0.50	240.00	120.00
Blankenhorn, Eileen Tax return status for memo	05/24/2010	0.50	240.00	120.00
Total Accounting Services		<u>14.60</u>		<u>3,837.50</u>

EXHIBIT A PAGE 4 OF 7

**Carolina Development Co.**

Engagement: 002227.300

Bill Date: 09/30/10

Invoice: 1686805

**Crowe Horwath LLP**

**For the period 11/01/09 through 08/31/10**

**Fee/Employment App**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Grobstein, Howard	11/16/2009	1.80	450.00	810.00
Preparation of final fee application				
Total Fee/Employment App		<u>1.80</u>		<u>810.00</u>

EXHIBIT A PAGE 5 OF 7

**Carolina Development Co.**

Engagement: 002227.300  
 Bill Date: 09/30/10  
 Invoice: 1686805

**Crowe Horwath LLP**

**For the period 11/01/09 through 08/31/10**

**Tax Return Preparation**

<u>Name</u>	<u>Date</u>	<u>Time</u>	<u>Rate</u>	<u>Charges</u>
Agler, David Consult with Crowe personnel re: tax issues	11/11/2009	2.80	580.00	1,624.00
Agler, David Telephone conference with Ms. Juroe re tax compliance/reporting issues re distributions.	12/30/2009	0.50	580.00	290.00
Agler, David Telephone conference with Ms. Juroe re tax reporting issues.	02/01/2010	0.30	580.00	174.00
Agler, David Analysis of tax return preparation issues.	04/07/2010	0.30	580.00	174.00
Kahn, Alan Follow up on tax return issues and status	05/05/2010	0.50	385.00	192.50
Bronfin, Samuel Preparation of 12/31/09 income tax return forms 1120 and 100	05/17/2010	1.50	215.00	322.50
Bronfin, Samuel Preparation of 12/31/09 working trial balance	05/17/2010	1.50	215.00	322.50
Bronfin, Samuel Preparation of 12/31/09 income tax return forms 1120 and 100	05/18/2010	7.30	215.00	1,569.50
Hein, Todd Review 2009 receivership tax return.	05/21/2010	1.20	300.00	360.00
Bronfin, Samuel Preparation of 12/31/09 income tax return forms 1120 and 100	06/14/2010	2.00	225.00	450.00
Kahn, Alan Final review and sign off on 2009 tax returns	06/15/2010	0.50	385.00	192.50
<b>Total Tax Return Preparation</b>		<u>18.40</u>		<u>5,671.50</u>

EXHIBIT A PAGE 4 OF 7

**Carolina Development Co.**

Engagement: 002227.300  
Bill Date: 09/30/10  
Invoice: 1686805

**Crowe Horwath LLP**

**For the period 11/01/09 through 08/31/10**

**Overnight Delivery Recovery**

<u>Name</u>	<u>Date</u>	<u>Charges</u>
Expense	06/30/2010	5.13
Overnight Delivery Recovery 922328260/UPS/Jun25/		
Total Overnight Delivery Recovery		<u>5.13</u>

EXHIBIT A PAGE 7 OF 7

**EXHIBIT B**

**GROBSTEIN, HORWATH & COMPANY LLP**  
Biographies of Professionals

**HOWARD B. GROBSTEIN, CPA**, California State University Northridge (B.S. Accountancy, 1994) is a Partner in the firm's Insolvency and Litigation Support Department. He has acted as a Chapter 7 and Chapter 11 trustee in the Central and Northern Districts of California. He has testified as an expert witness in bankruptcy and litigation related matters. Mr. Grobstein has conducted numerous fraud investigations. He is a member of the Board of Directors of the California Receiver's Forum and the Chairman of the Membership Committee for that same organization. He is a member of the American Institute of Certified Public Accountants, California Society of CPA's, the Association of Certified Fraud Examiners, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute and the Los Angeles Bankruptcy Forum.

**DAVID M. AGLER, JD, LLM**, New York University School of Law (LL.M. Taxation, 1981) and Pepperdine University School of Law (J.D., 1980) is the firm's Director of Taxation. Mr. Agler practices in the area of international and domestic taxation including insolvency taxation. He has extensive experience in planning and structuring acquisitions, reorganizations and dispositions of solvent and insolvent businesses and property by foreign and domestic persons including individuals, sole proprietorships, corporations, limited liability companies, partnerships and trusts. Mr. Agler is also experienced in federal and California income, gift and estate tax planning for U.S. citizens, resident aliens and nonresident aliens. Mr. Agler was previously a tax partner for seven years in a national law firm, for the Los Angeles office. He is a member of the tax and international sections of the American, California and Los Angeles County Bar Associations. He is the past Chairman of the Pass-Through Entities subsection of the Tax Section of the Los Angeles County Bar Association.

**EILEEN BLANKENHORN**, California State University Northridge was a senior in the firm's Bankruptcy and Insolvency Department with over 15 years of experience in accounting.

1           **SAMUEL BRONFIN**, California State University Northridge (B.S. Accountancy, 1978)  
2 is a senior accountant in the firm's Tax Department. Mr. Bronfin has over 12 years of tax related  
3 experience in the firm.

4           **TODD J. HEIN, CPA**, University of California, Los Angeles (B.A. Economics, 1982);  
5 Golden Gate University (M.S. Taxation, 2001) is a manager in the firm's Tax Department. He is  
6 a member of the California Society of CPA's and the American Institute of CPA's. and the  
7 National Association of Bankruptcy Trustees.

8           **ALAN L. KAHN, CPA, CIRA, CFF**, Northern Illinois University (B.S. Accountancy,  
9 1976) is a Partner in the firm's Insolvency and Litigation Support Department with 30 years  
10 experience, including over 21 years with Grobstein, Horwath and Company, LLP/ Crowe  
11 Horwath, LLP. He has performed forensic accounting functions in numerous bankruptcy and  
12 receiver cases and has been appointed as an expert witness in many of these cases. He also acts  
13 as a substitute Trustee at occasional 341(a) hearings on behalf of his partners who are panel  
14 trustees. Mr. Kahn is a member of the AICPA; the Cal Society of CPA's; the Association of  
15 Insolvency and Restructuring Advisors and the Los Angeles Bankruptcy Forum.

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**EXHIBIT "B" PAGE 2 OF 2**

PROOF OF SERVICE

I, the undersigned, declare that I am, and was at the time of service of the papers herein referred to, employed in the County of Orange; over the age of eighteen years and not a party to the within entitled action or proceeding. My business address is 650 Town Center Drive, 4th Floor, Costa Mesa, California 92626-1993.

On **October 22, 2010**, I served the following document described as **CROWE HORWATH LLP'S THIRD INTERIM FEE APPLICATION** on the interested party(ies) in this action by placing  true copies/ originals thereof enclosed in sealed envelopes and/or packages addressed as follows:

**SEE ATTACHED SERVICE LIST**

**BY MAIL:** I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. postal service on that same day with postage thereon fully prepaid at Costa Mesa, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

**BY FACSIMILE:** I served said document(s) to be transmitted by facsimile pursuant to Rule 2008 of the California Rules of Court. The telephone number of the sending facsimile machine was 714-513-5130. The name(s) and facsimile machine telephone number(s) of the person(s) served are set forth in the service list. The sending facsimile machine (or the machine used to forward the facsimile) issued a transmission report confirming that the transmission was complete and without error. Pursuant to Rule 2.306(g)(4), a copy of that report is attached to this declaration.

**BY OVERNIGHT DELIVERY:** I served such envelope or package to be delivered on the same day to an authorized courier or driver authorized by the overnight service carrier to receive documents, in an envelope or package designated by the overnight service carrier.

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

Executed on **October 22, 2010**, at Costa Mesa, California.

\_\_\_\_\_  
*/s/ Margaret N. Manns*  
Margaret N. Manns

**SERVICE LIST**  
**SACV06-172AHS(MLGx)**

Lambert Vander Tuig 37 Shea Ridge Rancho Santa Margarita, CA 92688	In Pro Per
Jonathan Charles Carman 22335 Carminto Arroyo Seco Laguna Hills, CA 92653	In Pro Per
James Bastian, Esq. Marshack, Shulman, Hodges & Bastian 26632 Town Center Dr., Ste. 300 Foothill Ranch, CA 92610 Telephone: (949) 340-3400 Facsimile: (949) 340-3000	Attorneys for Certain Investors

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3 MICHAEL A. WALLIN, Cal. Bar No. 240344  
mwallin@sheppardmullin.com  
4 SHEPPARD MULLIN RICHTER & HAMPTON LLP  
650 Town Center Drive, 4th Floor  
5 Costa Mesa, California 92626-1993  
Telephone: 714-513-5100  
6 Facsimile: 714-513-5130

7 Attorneys for  
THOMAS A. SEAMAN, RECEIVER

8

9 UNITED STATES DISTRICT COURT  
10 CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION

11

12 SECURITIES AND EXCHANGE  
COMMISSION,

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Plaintiff,

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v.

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LAMBERT VANDER TUIG (a/k/a/  
16 LAMBERT VANDER TAG a/k/a  
DEAN I. VANDER TAG), THE  
17 CAROLINA DEVELOPMENT  
COMPANY, INC. (a/k/a THE  
18 CAROLINA COMPANY AT  
PINEHURST, INC.), AND  
19 JONATHAN CARMAN,

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Defendants.

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Case No. SACV06-172AHS(MLGx)

**[PROPOSED] ORDER  
APPROVING THIRD INTERIM  
FEE APPLICATION OF CROWE  
HORWATH LLP (fka GROBSTEIN,  
HORWATH & COMPANY LLP)**

*[Third Interim Fee Application of  
Crowe Horwath LLP (fka Grobstein,  
Horwath & Company LLP) and Notice  
of Third Interim Fee Application of  
Crowe Horwath LLP (fka Grobstein,  
Horwath & Company LLP) filed  
concurrently herewith]*

Hearing:

Date: December 17, 2010

Time: 9:00 a.m.

Place: Courtroom "TBD"  
411 W. Fourth Street  
Santa Ana, California

Complaint Filed: February 16, 2006

1           The Third Interim Fee Application of Crowe Horwath LLP (fka  
2 Grobstein, Horwath & Company LLP) ("Crowe Horwath") for the approval of  
3 payment of fees and reimbursement for costs in the below-listed amount, came on  
4 for hearing this 17<sup>th</sup> day of December, 2010, in Courtroom "TBD" of the  
5 above-entitled Court, the Honorable Alicemarie H. Stotler, judge presiding. Crowe  
6 Horwath appeared by and through Alan H. Martin of its office. Other appearances  
7 made are reflected on the record.

8           Compensation for fees and reimbursement of costs in the total amount  
9 of \$10,324.13 were requested.

10           Upon the reading of the Application and related exhibits, it appears to  
11 the Court that the amounts sought in the Application are reasonable for the  
12 professional services performed by Crowe Horwath on behalf of the Receiver and  
13 the receivership estate.

14           **THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:**

15           Crowe Horwath is entitled to compensation for services and  
16 reimbursement for costs in the total amount of \$\_\_\_\_\_.

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19 Dated:

20 \_\_\_\_\_  
21 JUDGE ALICEMARIE H. STOTLER  
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1 Respectfully submitted,  
2 SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

3  
4 By */s/ Michael A. Wallin*  
5 \_\_\_\_\_  
6 MICHAEL A. WALLIN  
7 Attorneys for Receiver, Thomas A. Seaman  
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1 PROOF OF SERVICE

2 I, the undersigned, declare that I am, and was at the time of service of  
3 the papers herein referred to, employed in the County of Orange; over the age of  
4 eighteen years and not a party to the within entitled action or proceeding. My  
business address is 650 Town Center Drive, 4th Floor, Costa Mesa, California  
92626-1993.

5 On **October 22, 2010**, I served the following document described as  
6 **[PROPOSED] ORDER APPROVING ELEVENTH INTERIM FEE**  
7 **APPLICATION OF SHEPPARD MULLIN, RICHTER & HAMPTON LLP** on  
the interested party(ies) in this action by placing  true copies/ originals thereof  
enclosed in sealed envelopes and/or packages addressed as follows:

8 **SEE ATTACHED SERVICE LIST**

9  **BY MAIL:** I am “readily familiar” with the firm’s practice of collection and  
10 processing correspondence for mailing. Under that practice it would be  
11 deposited with the U.S. postal service on that same day with postage thereon  
12 fully prepaid at Costa Mesa, California in the ordinary course of business. I  
am aware that on motion of the party served, service is presumed invalid if  
postal cancellation date or postage meter date is more than one day after date  
of deposit for mailing in affidavit.

13  **BY FACSIMILE:** I served said document(s) to be transmitted by facsimile  
14 pursuant to Rule 2008 of the California Rules of Court. The telephone  
15 number of the sending facsimile machine was 714-513-5130. The name(s)  
16 and facsimile machine telephone number(s) of the person(s) served are set  
17 forth in the service list. The sending facsimile machine (or the machine used  
to forward the facsimile) issued a transmission report confirming that the  
transmission was complete and without error. Pursuant to Rule 2.306(g)(4), a  
copy of that report is attached to this declaration.

18  **BY OVERNIGHT DELIVERY:** I served such envelope or package to be  
19 delivered on the same day to an authorized courier or driver authorized by the  
overnight service carrier to receive documents, in an envelope or package  
designated by the overnight service carrier.

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

23 Executed on **October 22, 2010**, at Costa Mesa, California.

24 \_\_\_\_\_  
25 */s/ Margaret N. Manns*  
26 Margaret N. Manns  
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**SERVICE LIST**  
**SACV06-172AHS(MLGx)**

Lambert Vander Tuig 37 Shea Ridge Rancho Santa Margarita, CA 92688	In Pro Per
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