

LECG

Diversified Lending Group

March 1, 2010 through August 31, 2010

| DATE | NAME | DESCRIPTION | HOURS | RATE | AMOUNT |
|--|------------------|--|--------------|--------|--------------------|
| 06/14/10 | Calder, Vernon | Read and analyzed proposed operating agreement for newly formed RDLG, LLC. | 1.50 | 520.00 | 780.00 |
| 06/17/10 | Calder, Vernon | Analyzed IRS examination report. Drafted memorandum to Receiver regarding results of analysis. | 1.10 | 520.00 | 572.00 |
| 06/17/10 | Larsen, Leif | Analyzed the IRS 2006 Audit Report for Diversified Lending Group. | 0.20 | 320.00 | 64.00 |
| 06/18/10 | Calder, Vernon | Drafted memorandum to David Gill regarding IRS' proposed disallowance of net operating losses. Attempted telephone conversation with IRS auditor. Left voice message. | 0.40 | 520.00 | 208.00 |
| 06/28/10 | Calder, Vernon | Discussed via telephone with Brian Casaly, IRS agent, regarding necessary revisions to be made to IRS examination report. Requested allowance of remaining tax loss. | 0.20 | 520.00 | 104.00 |
| 06/30/10 | Dahl, Garrit | Analyzed 2007 California payroll tax records to reconcile with payroll reports sent by the California Employment Development Department. | 1.80 | 225.00 | 405.00 |
| 06/30/10 | Dahl, Garrit | Analyzed 2008 California payroll tax records to reconcile with payroll reports sent by the California Employment Development Department. | 2.00 | 225.00 | 450.00 |
| 06/30/10 | Dahl, Garrit | Prepared correspondence for the California Franchise Tax Board requesting abatement of Electronic Filing Penalty. | 0.70 | 225.00 | 157.50 |
| 07/07/10 | Calder, Vernon | Analyzed IRS examination report to verify proposed adjustments. Drafted memorandum to Receiver advising him regarding results of examination. | 0.80 | 520.00 | 416.00 |
| 07/07/10 | Calder, Vernon | Reviewed 2009 income tax returns and related tax file - Diversified Lending Group. | 2.30 | 520.00 | 1,196.00 |
| 07/07/10 | Callaghan, David | Read and responded to Receiver correspondence related to IRS filings. | 0.20 | 450.00 | 90.00 |
| 07/12/10 | Dahl, Garrit | Cleared review notes and finalized correspondence with taxing authorities. | 0.20 | 225.00 | 45.00 |
| 07/16/10 | Calder, Vernon | Reviewed 2009 income tax returns and related tax file for Applied Equities, Inc. | 0.40 | 520.00 | 208.00 |
| 07/21/10 | Calder, Vernon | Reviewed 2009 income tax returns and related tax file - Applied Equities, Inc. | 0.40 | 520.00 | 208.00 |
| 07/22/10 | Calder, Vernon | Finalized review of 2009 income tax returns and related tax file - Applied Equities, Inc. | 0.20 | 520.00 | 104.00 |
| 08/27/10 | Calder, Vernon | Attempted telephone conversation with David Callaghan regarding income tax return treatment of cash distributions. Scheduled meeting for August 30. | 0.20 | 520.00 | 104.00 |
| 08/30/10 | Calder, Vernon | Reviewed 2009 income tax returns and related tax file - Diversified Lending Group. | 2.90 | 520.00 | 1,508.00 |
| 08/31/10 | Calder, Vernon | Participated in conference call to resolve issues regarding tax treatment of disbursement to or on behalf of Freidman. | 0.30 | 520.00 | 156.00 |
| 08/31/10 | Calder, Vernon | Reviewed 2009 income tax returns and related tax file - Diversified Lending Group. | 0.70 | 520.00 | 364.00 |
| Total Task Code: 7000 Tax Compliance / Planning | | | 79.20 | | \$28,363.00 |
| Task Code: 9000 Case Administration | | | | | |
| 03/04/10 | Callaghan, David | Read and responded to correspondence from J. Thigpen regarding arranging meeting to enable her examine Diversified Lending Group records and electronic data. | 0.20 | 450.00 | 90.00 |
| 05/12/10 | Laybourn, Rachel | Prepared for and attended meeting to discuss status of analysis for future reports and to determine next steps. | 1.70 | 275.00 | 467.50 |
| 06/10/10 | Strong, Ray | Discussed case status with staff. | 0.70 | 480.00 | 336.00 |
| 08/19/10 | Strong, Ray | Discussed case status and assignments with staff. | 0.50 | 480.00 | 240.00 |
| Total Task Code: 9000 Case Administration | | | 3.10 | | \$1,133.50 |
| Task Code: 9200 Fee Application Preparation | | | | | |
| 03/11/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 2.20 | 450.00 | 990.00 |
| 03/11/10 | Perry, Evelyn | Updated preliminary fee and cost schedules, prepared draft schedules and submitted for review. | 2.30 | 125.00 | 287.50 |
| 03/12/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.20 | 450.00 | 1,440.00 |

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Diversified Lending Group

March 1, 2010 through August 31, 2010

| DATE | NAME | DESCRIPTION | HOURS | RATE | AMOUNT |
|----------|------------------|--|-------|--------|----------|
| 03/12/10 | Laybourn, Rachel | Reviewed and revised pre-bill text in order to ensure accuracy and consistency in fee application. | 2.60 | 275.00 | 715.00 |
| 03/12/10 | Perry, Evelyn | Researched information required to prepare fee and cost schedules for the fee application. | 0.80 | 125.00 | 100.00 |
| 03/15/10 | Allred, Connie | Researched information and worked on 2nd LECG fee application. | 1.90 | 160.00 | 304.00 |
| 03/15/10 | Laybourn, Rachel | Reviewed and updated time entry detail for codes 1000 thru 1300 in order to ensure accuracy and consistency in preparation for the second fee application. | 1.90 | 275.00 | 522.50 |
| 03/16/10 | Allred, Connie | Researched information for 2nd LECG fee application. | 1.50 | 160.00 | 240.00 |
| 03/16/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.50 | 450.00 | 1,575.00 |
| 03/17/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.80 | 450.00 | 1,710.00 |
| 03/17/10 | Laybourn, Rachel | Reviewed and updated time entry detail for code 1550 in order to ensure accuracy and consistency in preparation for the second fee application. | 1.70 | 275.00 | 467.50 |
| 03/17/10 | Laybourn, Rachel | Reviewed and updated time entry detail for codes 1600 thru 6000 in order to ensure accuracy and consistency in preparation for the second fee application. | 2.40 | 275.00 | 660.00 |
| 03/18/10 | Laybourn, Rachel | Reviewed and updated time entry detail for code 7000 in order to ensure accuracy and consistency in preparation for the second fee application. | 2.10 | 275.00 | 577.50 |
| 03/18/10 | Laybourn, Rachel | Reviewed and updated time entry detail for code 1550 in order to ensure accuracy and consistency in preparation for the second fee application. | 1.90 | 275.00 | 522.50 |
| 03/18/10 | Perry, Evelyn | Updated fee and cost schedules as required for the fee application. | 2.30 | 125.00 | 287.50 |
| 03/19/10 | Laybourn, Rachel | Reviewed and updated narrative descriptions for second fee application in order to include most current information available in cash database. | 1.20 | 275.00 | 330.00 |
| 03/19/10 | Perry, Evelyn | Updated fee and cost schedules required for the fee application. | 4.20 | 125.00 | 525.00 |
| 03/20/10 | Perry, Evelyn | Updated fee and cost schedules required for the fee application. | 6.30 | 125.00 | 787.50 |
| 03/22/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.10 | 450.00 | 1,395.00 |
| 03/22/10 | Laybourn, Rachel | Reviewed and analyzed Jackson National and American National aggregate amounts for accurate inclusion in fee application. | 2.20 | 275.00 | 605.00 |
| 03/22/10 | Perry, Evelyn | Updated fee and cost schedules through February 2010 required for the fee application. | 3.60 | 125.00 | 450.00 |
| 03/23/10 | Callaghan, David | Reviewed Fee Application exhibits to ensure that detailed time entries were complete, task codes were properly assigned, and to identify items to eliminate and write off. | 1.70 | 450.00 | 765.00 |
| 03/23/10 | Perry, Evelyn | Updated fee and cost schedules required for the fee application. | 5.80 | 125.00 | 725.00 |
| 03/24/10 | Callaghan, David | Reviewed Fee Application exhibits to ensure that detailed time entries were complete, task codes were properly assigned, and to identify items to eliminate and write off. | 1.90 | 450.00 | 855.00 |
| 03/24/10 | Laybourn, Rachel | Reviewed and updated time entry detail for codes 9000 thru 9400 in order to ensure accuracy and consistency in preparation for the second fee application. | 2.10 | 275.00 | 577.50 |
| 03/24/10 | Laybourn, Rachel | Reviewed and updated time entry detail for code 7000 in order to ensure accuracy and consistency in preparation for the second fee application. | 2.40 | 275.00 | 660.00 |
| 03/24/10 | Perry, Evelyn | Updated fee application exhibits. Worked with staff with coordination of updates. | 5.20 | 125.00 | 650.00 |
| 03/25/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.80 | 450.00 | 1,710.00 |
| 03/25/10 | Laybourn, Rachel | Reviewed and updated time entry detail for codes 9000 thru 9400 in order to ensure accuracy and consistency in preparation for the second fee application. | 2.50 | 275.00 | 687.50 |
| 03/25/10 | Perry, Evelyn | Updated fee and cost schedules through February 28, 2010 required for the fee application. | 4.40 | 125.00 | 550.00 |
| 03/25/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for October 1-31 2009. | 0.50 | 125.00 | 62.50 |
| 03/25/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for September 1-30 2009. | 0.50 | 125.00 | 62.50 |

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| DATE | NAME | DESCRIPTION | HOURS | RATE | AMOUNT |
|--|------------------|--|-----------------|--------|---------------------|
| 03/25/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for August 1-31 2009. | 0.50 | 125.00 | 62.50 |
| 03/26/10 | Laybourn, Rachel | Reviewed and analyzed narrative descriptions for fee application in order to incorporate pertinent details of tasks and fees. | 4.30 | 275.00 | 1,182.50 |
| 03/26/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for November 1-30 2009. | 0.50 | 125.00 | 62.50 |
| 03/26/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for December 1-31 2009. | 0.50 | 125.00 | 62.50 |
| 03/26/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for January 1-31 2010. | 0.50 | 125.00 | 62.50 |
| 03/26/10 | Perry, Evelyn | Finalized and documented fee and cost schedules for February 1-28 2010. | 0.50 | 125.00 | 62.50 |
| 03/26/10 | Perry, Evelyn | Worked on combined fee and cost schedules for the fee application. | 1.80 | 125.00 | 225.00 |
| 03/27/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 1.10 | 450.00 | 495.00 |
| 03/27/10 | Perry, Evelyn | Updated and reconciled by-month and by-task schedules required for the fee application. | 2.30 | 125.00 | 287.50 |
| 03/28/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 1.30 | 450.00 | 585.00 |
| 03/29/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 1.30 | 450.00 | 585.00 |
| 03/29/10 | Perry, Evelyn | Reviewed and updated fee application schedules required for the fee application. | 0.50 | 125.00 | 62.50 |
| 03/30/10 | Callaghan, David | Prepared declaration containing narrative description of analyses and tasks completed for the period August 1, 2009 through February 28, 2010 for inclusion in application for payment of professional fees. | 3.10 | 450.00 | 1,395.00 |
| 03/30/10 | Laybourn, Rachel | Reviewed and updated schedules related to expenses in order to ensure consistent presentation and formatting for the second fee application. | 3.20 | 275.00 | 880.00 |
| 03/30/10 | Perry, Evelyn | Updated, reconciled and finalized schedules required for the fee application and submitted for inclusion in fee application. | 1.60 | 125.00 | 200.00 |
| 03/31/10 | Callaghan, David | Reviewed and finalized Fee Application exhibits - including Timekeeper Summary, Fees by Category by Month, Detailed Time Entries, and Detailed Expense Entries. | 2.10 | 450.00 | 945.00 |
| 03/31/10 | Callaghan, David | Finalized narrative declaration describing analyses completed and tasks performed for inclusion in Fee Application. | 2.30 | 450.00 | 1,035.00 |
| 03/31/10 | Laybourn, Rachel | Reviewed and reconciled summary schedules to ensure accuracy and consistency between schedules and narrative descriptions for the second fee application. | 3.60 | 275.00 | 990.00 |
| Total Task Code: 9200 Fee Application Preparation | | | 116.50 | | \$30,976.50 |
| Total Professional Services | | | 2,244.00 | | \$672,091.00 |

EXHIBIT "10"

LECG

Receivership of Diversified Lending Group, Inc.

Summary of Expenses for March 1, 2010 through August 31, 2010

| Expense Category | Amount |
|---------------------------|----------------|
| Data Retrieval | \$42.96 |
| Express Messenger | 45.43 |
| Total Expenses Due | \$88.39 |

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Diversified Lending Group

March 1, 2010 through August 31, 2010

EXPENSES

| Date | Description | Amount |
|--|--|-----------------|
| CATEGORY: Data Retrieval / Online Cost Recovery | | |
| 04/01/10 | Online Cost Recovery Program. | 42.96 |
| TOTAL: Data Retrieval: | | 42.96 |
| CATEGORY: Express Messenger | | |
| 03/09/10 | Express Messenger COURIER SHIPMENT #798459151932 TO David Gill, Danning Gill et al, LOS ANGELES, CA, US, INVOICE #702741463 | 7.26 |
| 03/11/10 | Express Messenger COURIER SHIPMENT #798467840027 TO Anthony Banducci, State of CA /Investigation Div, VALENCIA, CA, US, INVOICE #702828121 | 10.15 |
| 07/28/10 | Express Messenger COURIER SHIPMENT #793768763083 TO Chris Hermann, State of CA Franchise Tax Boar, WEST COVINA, CA, US, INVOICE #718197384 | 7.02 |
| 07/28/10 | Express Messenger COURIER SHIPMENT #798892333148 TO CDI - Investigation Division, VALENCIA, CA, US, INVOICE #7181 97384 | 7.02 |
| 08/04/10 | Express Messenger COURIER SHIPMENT #793793157667 TO Perry Woo, Federal Bureau of Investigatio, LOS ANGELES, CA, U S, INVOICE #718979640 | 6.99 |
| 08/12/10 | Express Messenger COURIER SHIPMENT #793817974662 TO Chris Hermann , State of CA Franchise Tax Boar, WEST COVINA, CA, US, INVOICE #719778558 | 6.99 |
| TOTAL: Express Messenger | | 45.43 |
| Total Expenses | | \$ 88.39 |

EXHIBIT "11"

9/2/2010
10:03 PM

ZAKIM & ZAKIM
Pre-bill Worksheet

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Nickname Gill-Kouri | 1111
Full Name David A. Gill, Receiver for Diversified Lending Group et.al
Address Danning, Gill, Diamond & Kolitz, LLP
2029 Century Park East, 3rd Floor
Los Angeles CA 90067

Phone 1
Phone 3
In Ref To sale to Kouri - 127 N.Mountain Ave., Montclair
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill
Last charge 8/14/2010
Last payment Amount \$0.00

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--------------|--|----------------|----------------|----------------|----------|
| 8/5/2009 | JSZ 67378 | Rev corresp Review of correspondence; prepare correspondence (work 8/5/2009 to 9/25/2009 relates to post closing work for 174 Upper Mountain Avenue, Montclair) | 475.00 0.10 | 47.50 | | Billable |
| 8/6/2009 | JSZ 67379 | Rev corresp Review of correspondence and legal documents; prepare correspondence | 475.00 0.20 | 95.00 | | Billable |
| 8/6/2009 | JSZ 67380 | Rev corresp Review of correspondence | 475.00 0.10 | 47.50 | | Billable |
| 8/7/2009 | JSZ 67381 | Conv.w/3rd.pt Conversation with miscellaneous 3rd party- World Wide Piano | 475.00 0.10 | 47.50 | | Billable |
| 8/24/2009 | JSZ 67382 | Rev corresp Review of correspondence and legal documents; prepare correspondence | 475.00 0.20 | 95.00 | | Billable |
| 9/21/2009 | JSZ 67383 | Rev corresp Review of correspondence and legal documents; prepare correspondence | 475.00 0.40 | 190.00 | | Billable |
| 9/21/2009 | JSZ 67384 | Rev corresp Review of correspondence and file | 475.00 0.30 | 142.50 | | Billable |
| 9/21/2009 | JSZ 67385 | Conv.w/broker Conversation with broker | 475.00 0.20 | 95.00 | | Billable |
| 9/21/2009 | JSZ 67386 | Prep/edit corre Prepare or edit correspondence | 475.00 0.70 | 332.50 | | Billable |

EXHIBIT

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Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--|--------|---------------|----------------|----------------|----------|
| 9/25/2009 | JSZ 67387 Rev corresp | 475.00 | 0.40 | 190.00 | | Billable |
| | Review of correspondence; conversation with misc. 3rd party re: piano; assemble exhibits; prepare correspondence | | | | | |
| 3/25/2010 | JSZ 67277 Rev corresp | 475.00 | 0.20 | 95.00 | | Billable |
| | Review of correspondence re: 127 N.Mountain Avenue, Montclair | | | | | |
| 3/25/2010 | JSZ 67278 Conv.w/advers | 475.00 | 0.30 | 142.50 | | Billable |
| | Conversation with adversary- not Attorney | | | | | |
| 3/25/2010 | JSZ 67279 Retrve file | 475.00 | 1.30 | 617.50 | | Billable |
| | Retrieve file from storage; review file; prepare contract | | | | | |
| 3/26/2010 | JSZ 67293 Conv.w/client | 475.00 | 0.20 | 95.00 | | Billable |
| | Conversation with client | | | | | |
| 3/26/2010 | JSZ 67294 Conv/AdversAtty | 475.00 | 0.20 | 95.00 | | Billable |
| | Conversation with Adversary | | | | | |
| 3/26/2010 | JSZ 67307 Conv.w/advers | 475.00 | 0.20 | 95.00 | | Billable |
| | Conversation with adversary- not Attorney- R.Kouri | | | | | |
| 3/26/2010 | JSZ 67308 Conv/AdversAtty | 475.00 | 0.20 | 95.00 | | Billable |
| | Conversation with Adversary | | | | | |
| 3/26/2010 | JSZ 67309 Conv/AdversAtty | 475.00 | 0.10 | 47.50 | | Billable |
| | Conversation with Adversary | | | | | |
| 3/26/2010 | JSZ 67310 Prep/edit corre | 475.00 | 0.20 | 95.00 | | Billable |
| | Prepare or edit correspondence | | | | | |
| 3/27/2010 | JSZ 67318 Prep Agreement | 475.00 | 1.30 | 617.50 | | Billable |
| | Prepare agreement | | | | | |
| 3/29/2010 | JSZ 67319 Prep Agreement | 475.00 | 0.40 | 190.00 | | Billable |
| | Prepare agreement | | | | | |
| 4/1/2010 | JSZ 67357 Rev corresp | 475.00 | 0.30 | 142.50 | | Billable |
| | Review of correspondence; prepare agreement; conversation with client | | | | | |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--------------|---|---------------|----------------|----------------|----------|
| 4/1/2010 | JSZ 67358 | Prep/edit corre Prepare or edit correspondence; review correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 4/1/2010 | JSZ 67359 | Edit Agreement Edit agreement; prepare correspondence | 475.00 | 0.80 | 380.00 | Billable |
| 4/5/2010 | JSZ 67393 | Prep contracts Prepare contracts; edit agreement; prepare correspondence | 475.00 | 0.30 | 142.50 | Billable |
| 4/7/2010 | JSZ 67427 | Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | Billable |
| 4/8/2010 | JSZ 67494 | Rev contracts Review contracts; assemble exhibits; prepare correspondence | 475.00 | 0.30 | 142.50 | Billable |
| 4/8/2010 | JSZ 67529 | Escrow services Escrow Services | 475.00 | 0.40 | 190.00 | Billable |
| 4/12/2010 | JSZ 67567 | Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | Billable |
| 4/13/2010 | JSZ 67575 | Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | Billable |
| 4/13/2010 | JSZ 67581 | Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | Billable |
| 4/13/2010 | JSZ 67582 | Rev corresp Review of correspondence and file; prepare correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 4/13/2010 | JSZ 67583 | Prep/edit corre Prepare or edit correspondence; distribute documents for signing | 475.00 | 0.20 | 95.00 | Billable |
| 4/14/2010 | JSZ 67596 | Prep/ed leg doc Prepare or edit legal documents | 475.00 | 0.10 | 47.50 | Billable |
| 4/22/2010 | JSZ 67697 | Rev corresp Review of correspondence and file; assemble exhibits | 475.00 | 0.10 | 47.50 | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|---|--------|---------------|----------------|----------------|----------|
| 4/22/2010 | JSZ 67698 Rev file Review file; conversation with adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 4/26/2010 | JSZ 67736 Rev.title searc Review title search | 475.00 | 0.50 | 237.50 | | Billable |
| 4/26/2010 | JSZ 67737 Conv.w/title co Conversation with title company | 475.00 | 0.10 | 47.50 | | Billable |
| 4/26/2010 | JSZ 67738 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.30 | 142.50 | | Billable |
| 4/26/2010 | JSZ 67746 Rev file Review file; assemble exhibits; prepare correspondence | 475.00 | 0.50 | 237.50 | | Billable |
| 4/28/2010 | JSZ 67779 Rev corresp Review of correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 4/28/2010 | JSZ 67780 Prep cert Prepare certification | 475.00 | 0.40 | 190.00 | | Billable |
| 4/29/2010 | JSZ 67829 Conv.w/client Conversation with client | 475.00 | 0.10 | 47.50 | | Billable |
| 4/30/2010 | JSZ 67849 Conv.w/title co Conversation with title company | 475.00 | 0.30 | 142.50 | | Billable |
| 4/30/2010 | JSZ 67850 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 4/30/2010 | JSZ 67851 Rev file Review file; assemble exhibits; prepare correpondence | 475.00 | 0.60 | 285.00 | | Billable |
| 5/3/2010 | JSZ 67922 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 5/3/2010 | JSZ 67923 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|--------------------|---|--------|---------------|----------------|----------------|----------|
| 5/3/2010 67934 | JSZ Rev Mtg Committ Review mortgage committment | 475.00 | 0.10 | 47.50 | | Billable |
| 5/3/2010 67940 | JSZ Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/4/2010 67964 | JSZ Rev corresp Review of correspondence; conversation with title co. | 475.00 | 0.20 | 95.00 | | Billable |
| 5/6/2010 68031 | JSZ Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/11/2010 68058 | JSZ Rev corresp Review of correspondence and title search; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 5/11/2010 68059 | JSZ Rev order Review order; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 5/11/2010 68078 | JSZ Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 5/11/2010 68079 | JSZ Conv.w/title co Conversation with title company | 475.00 | 0.70 | 332.50 | | Billable |
| 5/11/2010 68080 | JSZ Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 5/11/2010 68125 | JSZ Rev corresp Review of correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 5/11/2010 68126 | JSZ Prep Clos Docs Prepare closing documents | 475.00 | 1.40 | 665.00 | | Billable |
| 5/11/2010 68127 | JSZ Prep/edit corre Prepare or edit correspondence | 475.00 | 0.40 | 190.00 | | Billable |
| 5/12/2010 68158 | JSZ Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|---|--------|---------------|----------------|----------------|----------|
| 5/12/2010 | JSZ 68159 Prep Clos Docs Prepare closing documents | 475.00 | 0.30 | 142.50 | | Billable |
| 5/12/2010 | JSZ 68160 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/13/2010 | JSZ 68194 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 5/13/2010 | JSZ 68195 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 5/13/2010 | JSZ 68936 Rev corresp Review of correspondence; prepare correpondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/14/2010 | JSZ 68218 Rev leg.doc Review of legal documents | 475.00 | 0.10 | 47.50 | | Billable |
| 5/17/2010 | JSZ 68275 Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/18/2010 | JSZ 68277 Rev corresp Review of correspondence and file; review closing documents; prepare closing documents and correspondence | 475.00 | 0.80 | 380.00 | | Billable |
| 5/18/2010 | JSZ 68280 Conv/AdversAtty Conversation with Adversary- 2 calls | 475.00 | 0.30 | 142.50 | | Billable |
| 5/18/2010 | JSZ 68295 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 5/20/2010 | JSZ 68338 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 5/20/2010 | JSZ 68339 Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/20/2010 | JSZ 68352 Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |

9/2/2010
10:03 PM

ZAKIM & ZAKIM
Pre-bill Worksheet

Page 8

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--------------|---|---------------|----------------|----------------|----------|
| 5/20/2010 | JSZ 68353 | Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | Billable |
| 5/21/2010 | JSZ 68364 | Rev corresp Review of correspondence and closing documents; prepare correspondence; conversation with title co; prepare correspondence | 475.00 | 0.50 | 237.50 | Billable |
| 5/21/2010 | JSZ 68374 | Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | Billable |
| 5/24/2010 | JSZ 68389 | Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 5/24/2010 | JSZ 68390 | Rev corresp Review of correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 5/24/2010 | JSZ 68391 | Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 5/24/2010 | JSZ 68420 | Rev corresp Review of correspondence and file; assemble exhibits; prepare correspondence | 475.00 | 0.60 | 285.00 | Billable |
| 5/25/2010 | JSZ 68432 | Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | Billable |
| 5/25/2010 | JSZ 68446 | Conv.w/3rd.pt Conversation with miscellaneous 3rd party- RKouri | 475.00 | 0.10 | 47.50 | Billable |
| 5/27/2010 | JSZ 68535 | Rev Clos Docs Review closing documents | 475.00 | 0.20 | 95.00 | Billable |
| 5/27/2010 | JSZ 68536 | Rev file Review file; assemble exhibits | 475.00 | 0.20 | 95.00 | Billable |
| 5/27/2010 | JSZ 68537 | Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--|--------|---------------|----------------|----------------|----------|
| 5/27/2010 | JSZ 68538 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/28/2010 | JSZ 68560 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 5/28/2010 | JSZ 68561 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/28/2010 | JSZ 68562 Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 5/28/2010 | JSZ 68563 Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 6/1/2010 | JSZ 68578 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 6/1/2010 | JSZ 68579 Rev leg.docs Review of legal documents and title search | 475.00 | 0.30 | 142.50 | | Billable |
| 6/1/2010 | JSZ 68591 Rev.Settle.Docs Review settlement documents; compute closing adjustments; legal research; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 6/2/2010 | JSZ 68601 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 6/2/2010 | JSZ 68602 Rev Clos Docs Review closing documents | 475.00 | 0.20 | 95.00 | | Billable |
| 6/2/2010 | JSZ 68603 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 6/2/2010 | JSZ 68612 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.30 | 142.50 | | Billable |
| 6/3/2010 | JSZ 68683 Conv/AdversAtty Conversation with Adversary | 475.00 | 0.40 | 190.00 | | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|--------------------|--|--------|---------------|----------------|----------------|----------|
| 6/3/2010 68684 | JSZ Attend closing Attend closing with travel | 475.00 | 1.50 | 712.50 | | Billable |
| 6/3/2010 68697 | JSZ Rev file Review file; prepare correspondence; escrow services; prepare correspondence | 475.00 | 0.80 | 380.00 | | Billable |
| 6/7/2010 68749 | JSZ Rev corresp Review of correspondence and file; conversation with adversary; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 6/7/2010 68750 | JSZ Conv/AdversAtty Conversation with Adversary | 475.00 | 0.30 | 142.50 | | Billable |
| 6/7/2010 68751 | JSZ Prep Clos Docs Prepare closing documents | 475.00 | 0.40 | 190.00 | | Billable |
| 6/7/2010 68752 | JSZ Prep/edit corre Prepare or edit correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 6/7/2010 68753 | JSZ Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |
| 6/8/2010 68798 | JSZ Conv.w/client Conversation with client | 475.00 | 0.10 | 47.50 | | Billable |
| 6/9/2010 68828 | JSZ Conv/AdversAtty Conversation with Adversary | 475.00 | 0.20 | 95.00 | | Billable |
| 6/10/2010 68860 | JSZ Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | | Billable |
| 6/10/2010 68861 | JSZ Conv/AdversAtty Conversation with Adversary | 475.00 | 0.10 | 47.50 | | Billable |
| 6/10/2010 68862 | JSZ Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| Date ID | User Task | | Rate Markup % | Hours DNB Time | Amount DNB Amt | Total |
|-----------|--------------|---|---------------|----------------|----------------|----------|
| 6/10/2010 | JSZ 68905 | Escrow services Escrow Services | 475.00 | 0.10 | 47.50 | Billable |
| 6/10/2010 | JSZ 68906 | Prep/edit corre Prepare or edit correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 6/11/2010 | JSZ 68931 | Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 6/11/2010 | JSZ 68932 | Rev corresp Review of correspondence; conversation with lender; prepare correspondence | 475.00 | 0.10 | 47.50 | Billable |
| 6/14/2010 | JSZ 68960 | Rev corresp Review of correspondence; assemble exhibits; prepare correpondence | 475.00 | 0.10 | 47.50 | Billable |
| 6/21/2010 | JSZ 69205 | Rev file Review file; prepare legal documents- declaration for fee app. | 475.00 | 0.80 | 380.00 | Billable |
| 6/21/2010 | JSZ 69206 | Rev corresp Review of correspondence; prepare correspondence | 475.00 | 0.20 | 95.00 | Billable |
| 6/24/2010 | JSZ 69214 | Prep/ed leg doc Prepare or edit legal documents- prepare fee application | 475.00 | 1.00 | 475.00 | Billable |
| 8/11/2010 | JSZ 71186 | Rev file Review file; conversation with adversary | 475.00 | 0.30 | 142.50 | Billable |
| 8/11/2010 | JSZ 71188 | Rev corresp Review of correspondence and file | 475.00 | 0.20 | 95.00 | Billable |
| 8/12/2010 | JSZ 71190 | Prep/edit corre Prepare or edit correspondence | 475.00 | 0.20 | 95.00 | Billable |
| 8/14/2010 | JSZ 71187 | Rev corresp Review of correspondence and file; review closing documents | 475.00 | 0.30 | 142.50 | Billable |
| 8/14/2010 | JSZ 71189 | Escrow services Escrow Services | 475.00 | 0.20 | 95.00 | Billable |

Gill-Kouri:David A. Gill, Receiver for Diversified Lending Group et.al (continued)

| | | Amount | Total |
|-------|---------------|--------|-------------|
| TOTAL | Billable Fees | 33.70 | \$16,007.50 |

| Date ID | User Expense | | Price Markup % | Quantity | Amount | Total |
|-----------|--|-------|----------------|----------|--------|----------|
| 4/14/2010 | JSZ 68171 \$Exp.ovnit.del Express (overnight) delivery | 25.00 | 1.000 | 25.00 | | Billable |
| 5/27/2010 | JSZ 68989 \$Exp.ovnit.del Express (overnight) delivery | 25.00 | 1.000 | 25.00 | | Billable |
| 6/11/2010 | JSZ 68901 \$Exp.ovnit.del Express (overnight) delivery | 25.00 | 1.000 | 25.00 | | Billable |

| | | Amount | Total |
|-------|----------------|--------|---------|
| TOTAL | Billable Costs | | \$75.00 |

Calculation of Fees and Costs

| | | Amount | Total |
|--------------------------------------|--|-------------|-------------|
| Fees Bill Arrangement: Slips | | | |
| By billing value on each slip. | | | |
| Total of billable time slips | | \$16,007.50 | |
| Total of Fees (Time Charges) | | | \$16,007.50 |
| Costs Bill Arrangement: Slips | | | |
| By billing value on each slip. | | | |
| Total of billable expense slips | | \$75.00 | |
| Total of Costs (Expense Charges) | | | \$75.00 |
| Total new charges | | | \$16,082.50 |
| New Balance Current | | \$16,082.50 | |
| Total New Balance | | | \$16,082.50 |

EXHIBIT "12"

MACNEILL & CARLINO, PLLC
ATTORNEYS AT LAW

JOHN C. MacNEILL, JR.
PETER N. CARLINO

6743-A FAIRVIEW ROAD
CHARLOTTE, NORTH CAROLINA 28210

TELEPHONE: (704) 365-1811
FACSIMILE: (704) 365-0404

September 16, 2010

Kathy Bazoian Phelps
Danning, Gill, Diamond & Kollitz, LLP
2029 Century Park East, Third Floor
Los Angeles CA 90067

Re: Diversified Lending Group Attorneys Fees

Dear George:

Per your request I am submitting this invoice for my attorney's fees. I have broken down my representation of Diversified Lending Group matters between the proceedings with Linville Falls Property (formerly Coastal Ventures Group II, LLC) and Banjo Creek Campground (formerly Uwharrie Valley Partners, LLC).

1. Linville Falls

A. NARRATIVE

Since my last billing for the period ending March 8, 2010, a portion of the subject real property was leased to a golf course operator and a joint venture limited liability company was formed for the marketing and sale of the remain developed and undeveloped lots.

During this period, I met with and drafted and prepared the lease with the golf course operator and advised the Receiver with regard to North Carolina statutory and case law. I have also assisted in the following matters: dealt with local tax authority and reviewed applicability of tax bills; examined title to the subject property, including revising; coordination and allocation of property between Receiver and lending partner; orderly transfer of property to joint venture entity; worked with HUD counsel in preparing HUD application; rendered title opinion for HUD application; provided advice and counsel with regard to North Carolina statutory requirements; review of plats, survey and tax bills in preparation of marketing and selling the property.

B. BILLING

See Attached Exhibit A

2. Banjo Creek Campground

A. NARRATIVE

Since my last billing for the period ending March 16, 2010, the subject real property remains vested with David Gill, as the court appointed Receiver for Diversified Lending Group, Inc..

Thereafter, I have been assisting in the following matters: preparation of the Independent Contractor Agreement with the site caretaker; negotiation and preparation of lease and contract for the sale of the property; interaction with site supervisor; advise and counsel with regard to North Carolina statutory requirements; acted as escrow agent for earnest money deposit; examined title to the property, which included issuance of title opinion and title insurance binder for the potential buyer of the property; dealt with local utility companies; and, dealt with counsel of potential buyers of the subject property.

B. BILLING


See Attached Exhibit B

As such, the total amount due is as follows:

| | |
|------------------------|--------------------|
| Linville Falls | \$ 8,600.00 |
| Banjo Creek Campground | <u>4,585.00</u> |
| Total | <u>\$13,185.00</u> |

I will be happy to provide any further documentation. Please do not hesitate to contact me.

Sincerely,



Peter N. Carlino
Attorney at Law

EXHIBIT A
MacNeill & Carlino, PLLC
6743-A Fairview Road
Charlotte, North Carolina 28210
704-365-1811
mbcpllc@bellsouth.net

September 16, 2010
 Invoice Number: 1015

ReProp-Diversified Lending Group

| Date | Description | Hours | Rate | Tax | Total |
|-----------|--|-------|----------|--------|----------|
| 4/12/2010 | Document Review Review of term sheet for golf course lease. | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 4/13/2010 | Meeting Meeting with Goldan, Brett Miller and Marc Gooden regarding golf course lease; Reviewed terms of lease; discussed engagement of RPM and proposal for sale of property; TC with Salas to review terms. | 2.83 | \$300.00 | \$0.00 | \$850.00 |
| 4/14/2010 | Email/Telephone Call Email with Receiver regarding sale of property and joint venture agreement; TC to Brett Miller regarding proposed lease; email with Secor regarding info for HUD attorney. | 0.58 | \$300.00 | \$0.00 | \$175.00 |
| 4/15/2010 | Email/Telephone Call/Document Drafting Drafted lease for golf course; edited lease per emails with GG and Receiver; emails with Salas | 2.25 | \$300.00 | \$0.00 | \$675.00 |
| 4/16/2010 | Email/Telephone Call/Document Drafting Revised lease regarding option and holdover terms; emailed lease to Miller. | 0.58 | \$300.00 | \$0.00 | \$175.00 |
| 4/26/2010 | Email Review of emails between Miller and GG. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 4/28/2010 | Email GG email regarding lease terms. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 5/3/2010 | Document Drafting/Review Drafted lease changes; emailed to all parties; | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 5/10/2010 | Document Drafting/Review Final addendum to lease by Receiver; email with GG and Miller. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 5/11/2010 | Email Email regarding property tax bills; Review of Receivers draft motion to court. | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 5/12/2010 | Email Review of emails between GG and Receiver regarding property taxes; email regarding contact with tax assessor and clerk of court/ | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 5/19/2010 | Document Review Review of tax bill matching to golf course, lots and acreage; TC with GG regarding taxes and payments. | 1.08 | \$300.00 | \$0.00 | \$325.00 |
| 5/20/2010 | Email Emails regarding taxes | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 5/26/2010 | Email/Telephone Call Emails and TC regarding title claims and Lot 56 | 0.42 | \$300.00 | \$0.00 | \$125.00 |

| Date | Description | Hours | Rate | Tax | Total |
|-----------|---|-------|----------|--------|------------|
| 5/27/2010 | Email/Document Review Review of master plat and lot spreadsheet; emails regarding lot 56 and personal property tax liability of CVG. | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 6/1/2010 | Email/Document Review Review of email from Receiver regarding JV agreement with ReProp; Email responding to issue of enforceability of deed of trust and liquidated damages under NC law. | 0.92 | \$300.00 | \$0.00 | \$275.00 |
| 6/7/2010 | Email Email from GG regarding updated lot list and lot status | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 6/9/2010 | Email/Telephone Call Email and call with Salas regarding HUD title certification and parameters of search | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 6/11/2010 | Email/Document Review Review of golf course survey; emails with GG. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/12/2010 | Email/Telephone Call/Document Drafting TC regarding title examination and HUD title certification with Salas, Greene and Hurst; Email to GG regarding scope and timeframe of June 16; Organization of lot list for Hurst and coordination of existing title work, title binder et al. | 2.25 | \$300.00 | \$0.00 | \$675.00 |
| 6/13/2010 | Email Email confirmations regarding title search. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/14/2010 | Email/Telephone Call/Document Drafting TC with Kernigan regarding HUD opinion requirements; Review of draft opinion letter; | 1.08 | \$300.00 | \$0.00 | \$325.00 |
| 6/15/2010 | Email/Telephone Call/Document Drafting Receipt and review of title work; Comparison of lot list with recorded plats; email with Greene regarding survey/plat of new lots; Initial draft of HUD opinion letter; Initial draft of deeds from Receiver and ReProp into RDLG; Email to GG and Hardymon regarding Rayburn Cooper deed of trust; Drafted list exception documents required for HUD review; Emails with Hurst requesting further title documents. | 4.67 | \$300.00 | \$0.00 | \$1,400.00 |
| 6/16/2010 | Email Emails with GG and Hardymon regarding release of deed of trust | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 6/17/2010 | Email Review of emails from GG to all parties regarding HUD language for course; Email with regard to preparation of lease. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/18/2010 | Email Emails with Kernigan regarding opinion letter changes and reliance on title policy; email to Hardymon regarding release. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/21/2010 | Email/Telephone Call/Document Drafting Drafted and emailed release to Hardymon; emailed Kernigan specimen deed. | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 6/23/2010 | Email/Telephone Call/Document Drafting Receipt of recorded plats; Drafted revised legal descriptions for DLG and ReProp deeds int RDLG; email from Kernigan regarding opinion letter, amended opinion letter; review of GG and Kernigan emails regarding lot list and lot suitability. | 0.83 | \$300.00 | \$0.00 | \$250.00 |

| Date | Description | Hours | Rate | Tax | Total |
|-----------|--|--------------|----------|--------|-------------------|
| 6/24/2010 | Email/Telephone Call Review of title exception documents on flash drive; review of plat for lot 235 et al.; email with GG and Kernigan regarding legal description for lot 235 et al. | 0.58 | \$300.00 | \$0.00 | \$175.00 |
| 6/25/2010 | Document Review Review of Kernigan HUD filing documents | 0.50 | \$300.00 | \$0.00 | \$150.00 |
| 6/28/2010 | Email/Telephone Call/Document Drafting Review of recorded plat from Greene; Drafted revision of legal description in deeds to RDLG; emailed deeds to GG and Receiver; email with Kernigan regarding title exception docs. | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 6/29/2010 | Email/Telephone Call/Document Drafting Finalization of legal description for RDLG deed; detailed comparison of plats, legal descriptions, ownership and inclusion in sales event; emails with GG and Kernigan regarding final lot list; review of recorded plat from Greene, drafted revision to legal description. | 2.33 | \$300.00 | \$0.00 | \$700.00 |
| 6/30/2010 | Email Email with Kernigan regarding deeds. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 7/1/2010 | Email/Telephone Call/Document Drafting Emails regarding recording deeds; Email from Kernigan regarding revisions to HUD opinion letter; Revised opinion letter; Prepared deeds and release for recording in McDowell County; TC to ROD recording desk to arrange recording; Sent out recording | 1.00 | \$300.00 | \$0.00 | \$300.00 |
| 7/2/2010 | Email/Telephone Call/Document Drafting Finalized HUD opinion letter; sent final opinion letter to Kernigan; TC with McDowell County ROD regarding recording | 0.67 | \$300.00 | \$0.00 | \$200.00 |
| 7/13/2010 | Email Email from Secor | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 7/16/2010 | Email Review of email from GG to lessee of golf course. | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 8/11/2010 | Email/Telephone Call Email from Salas regarding sales event; TC with Salas regarding acting as closing attorney. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 8/23/2010 | Email Review of GG email regarding RPM and sales event; Email to Hardyman. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 8/30/2010 | Email/Document Review Review of GG email to lessee regarding exercise of Option to Purchase; review of PSA from lessee; email to Salas. | 0.67 | \$300.00 | \$0.00 | \$200.00 |
| | Amount Due | 28.67 | | | \$8,600.00 |

Thank You! - Balance is due upon receipt
1.5% interest per month on unpaid balances

EXHIBIT B
MacNeill & Carlino, PLLC
6743-A Fairview Road
Charlotte, North Carolina 28210
704-365-1811
mbcpllc@bellsouth.net

September 16, 2010
 Invoice Number: 1016

Diversified Lending Group, Inc.

| Date | Description | Hours | Rate | Tax | Total |
|-----------|---|-------|----------|--------|----------|
| 3/19/2010 | Email Email exchange with Receiver | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 3/23/2010 | Email/Telephone Call Email from Debtor and TC with his counsel regarding personal property on site. | 0.20 | \$300.00 | \$0.00 | \$60.00 |
| 3/24/2010 | Telephone Call/Document Review/Email Email regarding IC Agreement; review and edit of IC Agreement; emails regarding conference call; TC with Kirkpatrick | 0.75 | \$300.00 | \$0.00 | \$225.00 |
| 3/25/2010 | Email/Telephone Call Call with Salas and Receiver; Discussed terms of sale and request for meeting by old CG members; Email to Perry regarding IC Agreement. | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 3/30/2010 | Email Email from Salas. | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 4/1/2010 | Email Email exchange with Receiver, Salas and CBRE. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 4/5/2010 | Document Review Review of listing agreement with CBRE for Receiver. | 0.50 | \$300.00 | \$0.00 | \$150.00 |
| 4/6/2010 | Document Review Review Receivers exclusion to listing agreement with CBRE | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 4/13/2010 | Email Email from Salas | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 4/14/2010 | Email/Telephone Call Email from Debtor regarding tractor; TC with Debtor's counsel. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 4/28/2010 | Document Drafting/Review Draft of Lease Purchase Agreement for Ace Avant | 1.33 | \$300.00 | \$0.00 | \$400.00 |
| 4/29/2010 | Email Emailed contract to Receiver and Salas for review. Responded to Perry email. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 4/30/2010 | Email Email contract to Ace Avant; review of Ace Avant email comments and proposed changes to contract. | 0.67 | \$300.00 | \$0.00 | \$200.00 |
| 5/1/2010 | Email Email exchange with Perry regarding changes to contract | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 5/3/2010 | Email/Telephone Call/Document Drafting Email with Receiver regarding revision; made changes to contract; sent contract to Ace Avant, Receiver and Perry. | 0.58 | \$300.00 | \$0.00 | \$175.00 |

| Date | Description | Hours | Rate | Tax | Total |
|-----------|---|-------|----------|--------|----------|
| 5/4/2010 | Email/Telephone Call Email and TC regarding execution of Contract and delivery to my office; | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 5/5/2010 | Document Review Receipt of contract and earnest money; Deposit of EM in escrow. Confirmation email to Receiver and Salas. | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 5/19/2010 | Document Review Review of revised contract from Ace Avant, as well as addendum regarding Receiver; emails regarding execution of new contract and additional EM deposit. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 5/20/2010 | Email/Telephone Call/Document Drafting Email with Salas about final revisions to contract; TC regarding proposed changes | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 5/21/2010 | Email/Telephone Call/Document Drafting Drafted lease for Ace Avant; Sent lease to Receiver, Salas, Perry and Ace Avant by email. | 0.75 | \$300.00 | \$0.00 | \$225.00 |
| 5/24/2010 | Email/Telephone Call Email copies of executed contract to Receiver; Deposit of additional earnest money; responded to email from Ace Avant; responded to debtor's counsel regarding personal property. | 0.50 | \$300.00 | \$0.00 | \$150.00 |
| 5/25/2010 | Email/Telephone Call Email to receiver about EM deposit and contingency period. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/2/2010 | Email Email to Salas and Perry regarding title work; email with Receiver regarding utility transfer to Ace Avant | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 6/8/2010 | Email Email exchange with Salas and Receiver regarding status of sale. | 0.08 | \$300.00 | \$0.00 | \$25.00 |
| 6/9/2010 | Title Examination Title update on the subject property; Prepared preliminary opinion for the title company and obtained title insurance binder; Sent title binder to Ace Avant counsel. | 0.92 | \$300.00 | \$0.00 | \$275.00 |
| 6/10/2010 | Email/Telephone Call Email and TC regarding request for extension on due diligence period by Ace Avant; review of extension agreement. | 0.33 | \$300.00 | \$0.00 | \$100.00 |
| 6/19/2010 | Email Review of emails between Salas and Receiver regarding potential termination by Ace Avant. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 6/21/2010 | Email/Telephone Call Review of termination by Ace Avant; forwarded documents to Receiver; | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 6/23/2010 | Email Research and email to Receiver regarding NC lien law in relation to utility company and exposé to liens from tenant. | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 7/20/2010 | Email/Telephone Call/Document Drafting Authorization to release Ace Avant EM; mailed EM to Ace Avant. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 8/11/2010 | Email/Telephone Call/Document Drafting Email regarding Letter of Intent from Chaplin; emails from Receiver and CBRE | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 8/13/2010 | Email/Telephone Call/Document Drafting Review of Receiver's Draft of contract with Chaplin | 0.42 | \$300.00 | \$0.00 | \$125.00 |

| Date | Description | Hours | Rate | Tax | Total |
|-----------|--|--------------|----------|--------|-------------------|
| 8/16/2010 | Document Drafting/Review Drafted changes to Receiver's contract with Chaplin; forwarded changes to CBRE and Receiver; Drafted changes to contract per CBRE. | 0.67 | \$300.00 | \$0.00 | \$200.00 |
| 8/17/2010 | Email/Telephone Call/Document Drafting Email regarding inventory and allocation in the contract with Chaplin; drafted changes to contract regarding transfer of inventory upon sale. | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 8/18/2010 | Email/Telephone Call/Document Drafting TC with Chaplin counsel; Negotiated extension of due diligence period; drafted amendment to Chaplin contract; email revisions and addressed issues of personal property. | 1.17 | \$300.00 | \$0.00 | \$350.00 |
| 8/20/2010 | Telephone Call/Document Review/Email | 0.00 | \$300.00 | \$0.00 | \$0.00 |
| 8/20/2010 | Telephone Call/Document Review/Email Finalized Chaplin contract; email with Receiver, CBRE and Chpalin counsel | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| 8/25/2010 | Telephone Call/Document Review/Email Reviewed Chaplin's counsel's redline of contract; TC with counsel; emailed redline to Receiver | 0.42 | \$300.00 | \$0.00 | \$125.00 |
| 8/26/2010 | Telephone Call/Document Review/Email Sent contract for Receiver's execution; emailed counsel to confirm execution by Chaplin | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 8/30/2010 | Telephone Call/Document Review/Email Emailed executed contract to all parties; updated title work; forwarded all title documents to Chaplin counsel; email with Receiver regarding debtor and title work. | 0.67 | \$300.00 | \$0.00 | \$200.00 |
| 9/9/2010 | Email/Telephone Call Call from Chaplin counsel regarding termination; reviewed contract; emailed Receiver. | 0.17 | \$300.00 | \$0.00 | \$50.00 |
| 9/13/2010 | Email Review NCDEHNR Notice of Violation; refunded EM to Chaplin | 0.25 | \$300.00 | \$0.00 | \$75.00 |
| | Amount Due | 15.30 | | | \$4,585.00 |

Thank You! - Balance is due upon receipt
1.5% interest per month on unpaid balances

1 PROOF OF SERVICE

2 I, Martha Gonzalez, declare:

3 I am employed by the law firm of DANNING, GILL, DIAMOND &
4 KOLLITZ, LLP, in the County of Los Angeles, State of California. I am employed
5 in the office of a member of the bar of this Court at whose direction the service was
6 made. I am over the age of 18 years and am not a party to the within action. My
7 business address is 2029 Century Park East, Third Floor, Los Angeles, California
8 90067-2904.

9 On November 8, 2010, I served the following document(s): **DECLARATIONS OF**
10 **(1) DAVID A. GILL, (2) KATHY BAZOIAN PHELPS, (3) DAVID W.**
11 **CALLAGHAN, (4) JACK ZAKIM, AND (5) PETER CARLINO IN SUPPORT**
12 **OF RECEIVER'S FOURTH REQUEST FOR APPROVAL OF**
13 **PROFESSIONAL FEES AND EXPENSES** on the interested parties addressed as
14 follows:

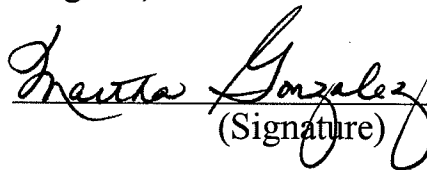
15 [SEE ATTACHED SERVICE LIST.]

16 (By Mail) I placed the document for collection and deposit in the mail. I am familiar
17 with this firm's practice for the collection and processing of correspondence for
18 mailing. Under that practice, the document would be placed in a sealed envelope and
19 deposited with the U.S. Postal Service on that same day with postage thereon fully
20 prepaid at 2029 Century Park East, Third Floor, Los Angeles, California 90067-
21 2904, in the ordinary course of business. The documents served were placed in
22 sealed envelopes and placed for collection and mailing following ordinary business
23 practices.

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

26 Executed on November 8, 2010, at Los Angeles, California.

27 Martha Gonzalez
28 (Type or print name)


(Signature)

1 **SERVICE LIST**

2 **Attorneys for Plaintiff U.S. Securities Exchange Commission**

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9 **Applied Equities, Inc., and Bruce Friedman**

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