

EXHIBIT 4

MAYER & GLASSMAN LAW CORPORATION

12400 Wilshire Boulevard, Suite 400

Los Angeles, California 90025-1023

Telephone: (310) 207-0007

Federal ID #95-2707293

March 31, 2009

David Gill, Receiver
 SEC/Diversified Lending Group, Inc.
 2029 Century Park East, 3rd Floor
 Los Angeles CA 90067

Diversified Lending Group - SEC Receiver
Administrative Work
Invoice # 14240

Professional Services

			<u>Hours</u>	<u>Amount</u>
3/5/2009	RDM	Prepare summary and data sheet draft for D. Gill, Esq.	0.35	157.50
	RDM	Prepare for meeting with receiver	1.00	450.00
	RDM	Review various file pleadings to prepare summary sheet.	0.50	225.00
	RDM	Meeting with D. Gill, Esq. at DLG (includes 1/2 driving time).	2.50	1,125.00
	MB	Attention to file regarding CAC, Kachay - Las Flores and VSB (La Jolla Villas) as per G. Schulman, Esq.	0.50	37.50
3/9/2009	RDM	Telephone conference with with David Callahan (Danning Gill).	0.25	112.50
	MB	Update DLG status report for G. Schulman, Esq.	1.00	75.00
	MB	Update and reformat status report for G. Schulman, Esq.	1.00	75.00
	RDM	Telephone conference with G. Shulman, Esq. regarding summary sheet.	0.25	112.50
3/10/2009	RDM	Prepare revised transactions summary sheet and review transaction files.	3.50	1,575.00
	MB	Attention to Bethany file for review.	1.00	75.00
3/11/2009	RDM	Meeting at DLG with D. Gill, Esq., and G. Schulman, Esq. 10-2.	4.00	1,800.00
3/12/2009	RDM	Review Bethany Oaks Tampa apartment files for telephone conference with G. Schulman, Esq.	0.35	157.50
3/17/2009	RDM	Review correspondence received from D. Gill, Esq. regarding Bethany Tampa and Malibu.	0.25	112.50

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March 31, 2009
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			<u>Hours</u>	<u>Amount</u>
3/19/2009	RDM	Prepare files for meeting with k. Phelps, Esq.	2.00	900.00
3/20/2009	RDM	Prepare 2006 files in preparation meeting with K. Phelps, Esq.	2.00	900.00
	RDM	Telephone conference with U. Raanan, Esq. regarding Sun West.	0.25	112.50
	MB	Prepare files and contact list for K. Phelps, Esq.	1.00	75.00
3/23/2009	SMM	Review files for office meeting with Receiver.	0.30	112.50
	RDM	Review Clearwater/Sun West Purchase Agreement and related documents for U. Raanan conference.	0.50	225.00
	RDM	Telephone conference with U. Raanan, Esq., regarding Clearwater/Sun West Purchase and Sale.	0.25	112.50
	MB	Fax U. Raana, Esq., Exhibits A-G regarding Clear Water Beverage LLC; Scan and email U. Raanan, Esq., Clear Water Purchase Agreement.	0.19	14.25
3/24/2009	SMM	Meeting with attorney Phelps regarding pending matters; review files regarding documents requested by K. Phelps regarding RWSI.	1.00	375.00
	RDM	Meeting with K. Phelps, Esq.	2.50	1,125.00
3/26/2009	SMM	Review receiver email correspondence regarding Sun West; Review Sun West file; Telephone conference with U. Raanan	0.50	187.50
		For professional services rendered	<u>26.94</u>	<u>\$10,229.25</u>
		Additional Charges :		
3/6/2009		Attorney parking		15.30
3/11/2009		Attorney parking		15.30
		Total costs		<u>\$30.60</u>
		Total amount of this bill		<u>\$10,259.85</u>
		Balance due		<u><u>\$10,259.85</u></u>

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April 30, 2009

David Gill, Receiver
SEC/Diversified Lending Group, Inc.
2029 Century Park East, 3rd Floor
Los Angeles CA 90067Diversified Lending Group - SEC Receiver
Administrative Work
Invoice # 14241

Professional Services

			<u>Hours</u>	<u>Amount</u>
4/1/2009	SMM	Telephone conference with G. Schulman, Robert Mayer.	0.25	93.75
	RDM	Telephone conference with G. Schulman, Esq., regarding Sun West.	0.40	180.00
	SMM	Telephone conference with G. Schulman, Robert Mayer.	0.25	93.75
	RDM	Review Voyager file, Correspond to D. Gill, Esq. regarding Voyager; Review correspondence received from G. Schulman regarding Sun West and Browns Field.	0.20	90.00
	RDM	Correspond with G. Schulman, Esq. regarding Sun West.	0.20	90.00
4/2/2009	RDM	Correspond to D. Gill, Esq. regarding Voyager.	0.15	67.50
4/6/2009	SMM	Review MMHIM, Inc. Files, Cal and NJ Sec of State records; telephone conference with D. Gill; prepare email correspondence to D. Gill.	1.75	656.25
	RDM	Review MMHIM files; Telephone conference with D. Gill, Esq.	1.00	450.00
4/8/2009	RDM	Reply to D. Gill, Esq. regarding Action Wobble litigation.	0.10	45.00
	RDM	Correspondence to D. Gill, Esq. regarding Makin' Fun intellectual properties and regarding Action Wobble BBH equipment lease.	0.25	112.50
4/13/2009	RDM	Review correspondence received from D. Gill, Esq., regarding Wind Options Memorandum Agreement and Mondrian Hotel project.	0.25	112.50

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April 30, 2009

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			<u>Hours</u>	<u>Amount</u>
4/15/2009	RDM	Correspond to D. Gill, Esq., regarding Roc Document film.	0.15	67.50
4/16/2009	RDM	Correspond to G. Schulman, Esq., regarding request for M&G records.	0.10	45.00
	RDM	Telephone conference with G. Schulman, Esq.	0.25	112.50
4/17/2009	RDM	Prepare files for delivery to G. Schulman, Esq.	2.00	900.00
4/20/2009	RDM	Further prepare eight banker boxes of files for receiver.	2.00	900.00
	RDM	Telephone conference with G. Schulman, Esq. regarding transfer of file to receiver.	0.25	112.50
	RDM	Prepare eight banker boxes of files for receiver.	2.00	900.00
	SMM	Draft correspondence to G. Schulman; Review files for production to Receiver.	0.75	281.25
4/21/2009	MB	Attention to DLG files; Prepare for G. Schulman, Esq., Schedule regarding files.	0.50	37.50
4/23/2009	SMM	Interoffice conference with Robert Mayer, Mireya regarding production of documents to receiver.	0.50	187.50
		For professional services rendered	<u>13.30</u>	<u>\$5,535.00</u>
		Previous balance		\$10,259.85
		Balance due		<u><u>\$15,794.85</u></u>

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May 31, 2009

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 2029 Century Park East, 3rd Floor
 Los Angeles CA 90067

Diversified Lending Group - SEC Receiver
Administrative Work
Invoice # 14242

Professional Services

	<u>Hours</u>	<u>Amount</u>
5/1/2009 RDM Review correspondence received from G. Schulman, Esq., regarding Nickolas and M. Pyper Esq., letter; Telephone conference with G. Schulman, Esq., regarding Nickolas.	0.75	337.50
For professional services rendered	<u>0.75</u>	<u>\$337.50</u>
Previous balance		\$15,794.85
5/31/2009 Reversal of duplicate charge dated 4/1/09 S Mayer		<u>(\$93.77)</u>
Total payments and adjustments		(\$93.77)
Balance due		<u><u>\$16,038.58</u></u>