

1 Lawrence E. Wilk, #006510
2 **JABURG & WILK, P.C.**
3 3200 North Central Avenue, Suite 2000
4 Phoenix, Arizona 85012
5 (602) 248-1000

6 Attorneys for James C. Sell, Receiver

7 SUPERIOR COURT OF ARIZONA

8 MARICOPA COUNTY

9 ARIZONA CORPORATION COMMISSION,

Case No: CV2003-005724

10 Plaintiff,

**THIRD APPLICATION FOR INTERIM
COMPENSATION BY ACCOUNTANTS
FOR RECEIVER**

11 v.

12 AMERICAN NATIONAL MORTGAGE
13 PARTNERS, L.L.C., et al.

(Assigned to the Honorable J. Richard Gama)

14 Defendants.

15 Robert C. Hubbard, C.P.A. and staff, the duly appointed Accountants for the Receiver
16 (hereinafter "Accountants"), hereby make their Third Application for Interim Compensation as
17 follows:

18 1. By order of the Court, on August 20, 2003, Robert C. Hubbard, C.P.A. and staff
19 were appointed to serve as Accountants to the Receiver in this case.

20 2. Attached hereto as **Exhibit "A"** is a detailed statement of the services which
21 Accountants have performed and the clerical expense incurred in connection herewith. All of the
22 services performed were necessary and proper and were charged at hourly rates approved by the
23 Court.

24 3. This Application covers the period from October 14, 2003 through January 24,
25 2004 (the "Application Period"). Applicant's Third Application for Interim Compensation
26 requests fees in the amount of \$7,240.50 and disbursements in the amount of \$169.20.

27 4. Pursuant to a previous order of the Court, which allowed Applicant to be paid
28 eighty percent (80%) of his fees, or \$5,792.40 and one hundred percent (100%) of his

JABURG & WILK, P.C.
ATTORNEY AT LAW
3200 NORTH CENTRAL AVENUE
SUITE 2000
PHOENIX, ARIZONA 85012

1 disbursements. Applicant has not been paid any fees or disbursements during the Application
2 Period, leaving a current unpaid balance due Applicant of \$7,409.70.

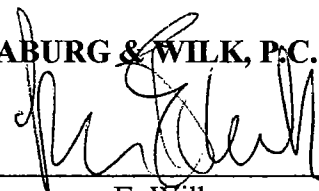
3 WHEREFORE, Applicant requests that the Court enter an Order:

4 A. Approving Accountant's fees and disbursements for the period from October 14,
5 2003 through January 24, 2004 in the total amount of \$7,409.70.

6 B. Authorizing and directing the Receiver to pay the unpaid balance of fees and
7 disbursements in the amount of \$7,409.70 to the Accountants at such time as the Receivership
8 Estate has sufficient funds.

9 DATED this 18th day of April, 2004.

10 
11 _____
12 Robert C. Hubbard, CPA

13 **JABURG & WILK, P.C.**
14 
15 _____
16 Lawrence E. Wilk
17 3200 North Central, Suite 2000
18 Phoenix, Arizona 85012
19 Attorneys for Receiver
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JABURG & WILK, P.C.
ATTORNEY AT LAW
3200 NORTH CENTRAL AVENUE
SUITE 2000
PHOENIX, ARIZONA 85012

FEES/COSTS SUMMARY

January 28, 2004

ROBERT C. HUBBARD
7600 North 32nd Street, Suite B2
Phoenix, Arizona 85028
(602) 678-3600

RE: ANMP

Accounting Services rendered December 1, 2003 through January 24, 2003

<u>TOTAL FEES:</u>	<u>\$ 6,171.50</u>
80% FEES DUE	\$ 4,937.20
TOTAL DUE	\$ 4,937.20

ROBERT C. HUBBARD, P.C.

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PHOENIX, AZ 85028
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Arizona Society of Certified Public Accountants
Association of Certified Fraud Examiners*

January 26, 2003

Mr. James C. Sell, C.P.A., C.F.E
Receiver
American National Mortgage Partners
5045 N. 12th Street
Suite 100
Phoenix, AZ 85016

Accounting services for Receiver on various entities.

Time Period - 12-1-2003 thru 1-24-2003

Robert C. Hubbard - (33.8x 125.00 per hour) (Exhibit A)	\$4,225.00
Jeanne Clarke - (16.7x95.00 per hour) (Exhibit B)	1,586.00
Jerilyn Chevalier - (10x36.00 per hour) (Exhibit C)	<u>360.00</u>

TOTAL

\$6,171.50

January 26, 2004

Robert C. Hubbard

Detail

12/1/2003	Travel to Jim Sell's office - pick up info for cost accounting. Work on July 2003 court accounting	1.6
12/3/2003	Work on allocation of accounting, legal and receiver fees for July 2003	1.5
	Work on August 2003 allocation	1.0
12/4/2003	Work on July 2003 court accounting	1.5
12/5/2003	Work on August 2003 court accounting	1.5
	Start September 2003 court accounting	1.0
12/10/2003	Sign and process reports for July, Aug, & Sept 2003	.5
12/11/2003	Sign and process court accounting reports for ANMP	.3
12/18/2003	Research tax - 1 hour, travel to J. Sell's office - Outline verbally approach to ANMP LLC cut offs and tax returns and Creative Management. These two entities not LLC for tax purposes.	2.0
1/5/2004	Phone call from Susan Re: accounts payable - accounts payable to be entered on general ledger. Cash basis for tax; modified accrual for court accounting (American National Mortgage Partners	n/c
1/8/04	Amend FCG Lenders 1065/165	1.0
1/10/2004	Amend Megastore Roosevelt Warehouse 1065/165	1.0
	Amend 35824 N. Secluded Lane 1065/165	1.0
	Amsterdam Lenders LLC, review K-1, determined not to amend/non-material	.5

Page 2
 Robert C. Hubbard
 Detail - continued

1/12/2004	Amend Amsterdam LLC 1065/165	1.0
	Amend Hudson-Hyde Park LLC 1065/165 Change in income	1.5
1/13/2004	Conference with Susan, bookkeeper re: amending FJ Properties, Flynn Jackson Premium and Flynn Jackson 2nd Portfolio LLC	1.0
1/19/2004	Sign and process: FCG Lender LLC	.2
	35824 N. Secluded Lane, LLC	.2
	Amsterdam, LLC	.2
	Megastore Roosevelt Warehouse, LLC	.2
	Hudson-Hyde Park LLC	.2
	Deliver returns to J. Sell Office	.5
1/19/2004	Start FJ Partners LLC - prepare excel spreadsheet - write memo	1.5
1/20/2004	Complete FJ Partners LLC	1.0
	Amend Flynn Jackson Premium 1065/165	3.0
1/22/2004	Amend Flynn Jackson 2nd Portfolio 1065/165	1.8
	Review She La ie, prior years return, trying to track fixed assets and mortgages	1.0
1/23/2004	Conference w/Susan, bookkeeper at J. Sell's office to locate escrow papers, ownership and mortgages for She La Vie	2.0
	Sign and Process Flynn Jackson 2nd Portfolio	.2
	Flynn Jackson Premium Portfolio,	.2
	FJ Properties LLC's	.2

Page 3
Robert C. Hubbard
Detail - continued

1/24/2004	Set up information to track 2003 return information	.5
	Review Returns:	
	3303 Ohio Properties LLC	.5
	35824 N. Secluded Lane LLC	.3
	Amsterdam LLC	.4
	Atlas Mines LLC	.4
	Review Draft & Prepare Fax:	
	Amsterdam Lenders LL	.2
	BB/Carefree LLC	.3
	Camelback 300 LLC	.2
	Camelback Stone Canyon LLC	.3
	Prepare Return:	
	Castle Roosevelt Warehouse LLC	<u>.4</u>
	TOTAL	33.8

Jeanne Clarke, CPA

Detail

Services rendered:

Start 2003 tax returns. Work on court accounting. Detail of time attached.

Preparing tax returns:

1/20/2004	2.5 hours	
1/22/2004	7.3 hours	
1/23/2004	<u>6.9 hours</u>	
TOTAL	16.7 hours @ \$95.00	\$1,586.50

JEANNE CLARKE

Period	Conference	Tax Work	Accounting	Total
1/20 - 1/23				
American Money Power, Inc.				
Cash Flow University, Inc.				
Corporate Fiducial Services, Inc.				
Corporate Management Solutions, Inc.				
Guaranty Performance, Inc.				
Secura Innovative Investments, Inc.				
She La Via Cosmetics, Inc.				
Western + Gulf, Inc.				
3303 Ohio Property		1.0		
35824 N. Secluded Lane		.8		
American National Mortgage Partners				
Amsterdam		1.0		
Amsterdam Lenders		1.2		
Atlas Mine		1.0		
BB/Carefree		1.0		
Boat Bed & Breakfast				
Camelback 300		1.0		
Camelback Stone Canyon		1.2		
Castle Roosevelt Warehouse		1.0		
Colonial Village		1.0		
Corporate Warehouse		1.0		
Creative Financial Funding				
Deer Valley Trust II		1.0		
DV Partners		1.0		
FCG Lenders		1.0		
FCG Partners				
Federal Capital				
Flynn Jackson Partners				
Flynn Jackson Premium Portfolio				
Flynn Jackson Properties <i>FJ Prop.</i>		1.0		
Flynn Jackson Second Portfolio				
Forest Avenue				
Forest Global				
Hudson Park				
Hudson Valley				
Hudson-Hyde Park				
I-10 Investors				
Medina Properties				
Megastore Roosevelt Warehouse				
Normandale Tower				
North Dobson-Scottsdale				
North Secluded Lane				
Oaks Commons				
Profit-I				
Roosevelt Warehouse				
Secura Fund Arizona				
Secura Mortgage Management				
Sixty-seventh Street				
South Bonita				
The Federal Way Building				
Thomas Townhomes				
Trapper Creek				
Waterstone Apartments				
WBMM				
TOTALS		11.7		

Jerilyn Chevalier - Administrative						
Period	DATE	Process Tax	Xeroxing	Court	Spread	Total
Dec. - Jan 23 - 2004		Returns		Accounting Rpts	Sheet	Hours
ANMP 74th Street				X		2.0
American Money Power, Inc. <i>Nac Mtg Pkrs</i>				X		2.0
Cash Flow University, Inc.						
Corporate Fiducial Services, Inc.						
Corporate Management Solutions, Inc.						
Guaranty Performance, Inc.						
Secura Innovative Investments, Inc.						
She La Via Cosmetics, Inc.						
Western + Gulf, Inc.						
3303 Ohio Property						
35824 N. Secluded Lane		X				30
American National Mortgage Partners						
Amsterdam		X				30
Amsterdam Lenders		X				30
Atlas Mine						
BB/Carefree						
Boat Bed & Breakfast						
Camelback 300						
Camelback Stone Canyon						
Castle Roosevelt Warehouse						
Colonial Village						
Corporate Warehouse						
Creative Financial Funding						
Deer Valley Trust II						
DV Partners						
FCG Lenders		X				30
FCG Partners		X				30
Federal Capital						
Flynn Jackson Partners		X				30
Flynn Jackson Premium Portfolio		X				30
Flynn Jackson Properties		X				30
Flynn Jackson Second Portfolio		X				30
Forest Avenue						
Forest Global						
Hudson Park						
Hudson Valley						
Hudson-Hyde Park		X				1 hour
I-10 Investors						
Medina Properties						
Megastore Roosevelt Warehouse		X				30
Normandale Tower						
North Dobson-Scottsdale						
North Secluded Lane						
Oaks Commons						
Profit-I						
Roosevelt Warehouse						
Secura Fund Arizona						
Secura Mortgage Management						
Sixty-seventh Street						
South Bonita						
The Federal Way Building						
Thomas Townhomes						
Trapper Creek						
Waterstone Apartments						
W3MM						
TOTAL						10 hours

FEES/COSTS SUMMARY

December 29, 2003

ROBERT C. HUBBARD
7600 North 32nd Street, Suite B2
Phoenix, Arizona 85028
(602) 678-3600

RE: ANMP

Accounting Services rendered through November 25, 2003

TOTAL FEES:	\$ 1,069.00
TOTAL COSTS:	<u>169.12</u>
80% FEES DUE	\$ 855.20
COSTS	<u>169.12</u>
TOTAL DUE	\$ 1,024.32

ROBERT C. HUBBARD, P.C.

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PHOENIX, AZ 85028
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Association of Certified Fraud Examiners

November 28, 2003

Mr. James C. Sell, C.P.A., C.F.E
Receiver
American National Mortgage Partners
5045 N. 12th Street
Suite 100
Phoenix, AZ 85016

**Accounting services for Receiver on various entities.
Time Period - 10-14-2003 thru 11-25-2003**

Robert C. Hubbard - (7.4x125.00 per hour) (Exhibit A)	\$925.00
Jerilyn Chevalier - (4x36.00 per hour) (Exhibit B)	144.00
_Copies of Lacerte billings for taxes (EXHIBIT C)	164.32
Copy of postage receipt (J. Colosimo) (Exhibit D)	<u>4.80</u>
TOTAL	\$1,238.12

**Robert C. Hubbard
Time**

Date	Description	Time
10/23	Telephone conference with Joe Colosimo	.3
10/27	Letter to Jim Sell - billing/assessments on individual corporations	.5
	Letter to IRS - re: Brown Phillips	.4
10/27	Processing IRS notices and notice for ID numbers	.4
10/28	Review Cash Flow University	.5
10/29	Letter to Joe Colosimo	.5
	Work on J. Colosimo letter Re: K-1s, checks and amounts	1.5
11/4	Letter to Jim Sell re: IRS notice to refile - letter misplaced	.5
11/17	Work on court account for ANMP July/Aug/Sept/Oct	.6
11/24	Phone call Susan regarding ownership of American National Mortgage Partners	.2
11/25	Meeting with Susan and Jim Sell re: allocation of time for future charges to entities and for court accounting	<u>2.0</u>
	Total	<u>7.4</u>

Robert Hubbard- CPA**Period October 14 - November 25**

ANMP 74th Street		
American Money Power, Inc.	0.1	
Cash Flow University, Inc.	0.5	
Corporate Fiducial Services, Inc.	0.1	
Corporate Management Solutions, Inc.	0.1	
Guaranty Performance, Inc.		
Secura Innovative Investments, Inc.	0.1	
She La Via Cosmetics, Inc.		
Western + Gulf, Inc.	0.1	
3303 Ohio Property		
35824 N. Secluded Lane		
American National Mortgage Partners	2.8	
Amsterdam		
Amsterdam Lenders	0.1	
Atlas Mine	0.1	
BB/Carefree	0.1	
Boat Bed & Breakfast	0.1	
Camelback 300	0.1	
Camelback Stone Canyon	0.1	
Castle Roosevelt Warehouse	0.1	
Colonial Village	0.1	
Corporate Warehouse	0.1	
Creative Financial Funding	0.1	
Deer Valley Trust II	0.1	
DV Partners	0.1	
FCG Lenders	0.1	
FCG Partners	0.1	
Federal Capital	0.1	
Flynn Jackson Partners	0.1	
Flynn Jackson Premium Portfolio	0.1	
Flynn Jackson Properties	0.1	
Flynn Jackson Second Portfolio	0.1	
Forest Avenue	0.1	
Forest Global	0.1	
Hudson Park	0.1	
Hudson Valley	0.1	
Hudson-Hyde Park	0.1	
I-10 Investors	0.1	
Medina Properties	0.1	
Megastore Roosevelt Warehouse	0.1	
Normandale Tower	0.1	
North Dobson-Scottsdale	0.1	
North Secluded Lane	0.1	
Oaks Commons	0.1	
Profit-I	0.1	
Roosevelt Warehouse	0.1	
Secura Fund Arizona		
Secura Mortgage Management		
Sixty-seventh Street	0.1	
South Bonita	0.1	
The Federal Way Building	0.1	
Thomas Townhomes		
Trapper Creek		
Waterstone Apartments		
WBMM		
Wayzata Lenders		
TOTAL HOURS	7.4	Exhibit A

Jerilyn Chevalier - Administrative
Period October 14 - November 25

ANMP 74th Street	x	x - Court accounting reports for July thru October)
American Money Power, Inc.		Typing, xeroxing and compiling 6 copies
Cash Flow University, Inc.	x	
Corporate Fiducial Services, Inc.		
Corporate Management Solutions, Inc.		
Guaranty Performance, Inc.		
Secura Innovative Investments, Inc.		* J. Colosimo - research, copy and compile K-1s
She La Via Cosmetics, Inc.		Typing letter sending to J. Colosimo and accountant in attorney
Western + Gulf, Inc.		Tuscon - going to post office to post
3303 Ohio Property		Pull all original K1s and forward to Susan
35824 N. Secluded Lane		
American National Mortgage Partners		
Amsterdam		Various letters to the IRS, Jim Sell and various pulling of files and
Amsterdam Lenders		making copies for forwarding to appropriate offices.
Atlas Mine		
BB/Carefree		
Boat Bed & Breakfast		
Camelback 300	*	
Camelback Stone Canyon	*	
Castle Roosevelt Warehouse		
Colonial Village		
Corporate Warehouse		
Creative Financial Funding		
Deer Valley Trust II		
DV Partners		
FCG Lenders		
FCG Partners		
Federal Capital		
Flynn Jackson Partners		
Flynn Jackson Premium Portfolio		
Flynn Jackson Properties		
Flynn Jackson Second Portfolio		
Forest Avenue		
Forest Global		
Hudson Park		
Hudson Valley	*	
Hudson-Hyde Park	*	
I-10 Investors		
Medina Properties		
Megastore Roosevelt Warehouse	*	
Normandale Tower		
North Dobson-Scottsdale		
North Secluded Lane	*	
Oaks Commons		
Profit-I		
Roosevelt Warehouse	*	
Secura Fund Arizona		
Secura Mortgage Management		
Sixty-seventh Street		
South Bonita		
The Federal Way Building		
Thomas Townhomes		
Trapper Creek		
Waterstone Apartments		
WBMM		
Wayzata Lenders		

TOTAL HOURS

4

Exhibit B

REP / Electronic Filing Account Statement

CUSTOMER NAME & ADDRESS:

Robert C. Hubbard, P.C.
10211 N 32ND ST STE 82
PHOENIX, AZ 85028-3842

ACCOUNT NUMBER:

087210

STATEMENT DATE:

11/11/2003

PAST DUE AFTER:

12/01/2003

LACERTE

PO BOX 891634, DALLAS, TX 75389

DATE	REFERENCE	CODE	DESCRIPTION	STATE	YR	TYPE	DEBIT AMT	TAX	CREDIT AMT	BALANCE
			BALANCE AS OF 10/14/2003							\$ 514.58
10/16/2003	2055	P	PAYMENT RECEIVED - THANK YOU							
10/23/2003	86-0124189	REP	CL# 69025 XXXXXXXXXX	US	02	EXM	38.00	3.08	227.02	287.56
10/28/2003	86-0489945	REP	CL# 8051R Cash Flow University, I	AZ	02	COR	38.00	3.08		328.64
11/03/2003	86-0331981	REP	CL# GSCOOP XXXXXXXXXX	AZ	01	COR	38.00	3.08		369.72
11/04/2003	2070	P	PAYMENT RECEIVED - THANK YOU						287.56	410.80
										123.24

paid 11-19-2003

Receivership 41.08

LACERTE

PO BOX 891834, DALLAS, TX 75389

REMITTANCE ADVICE

ACCOUNT NUMBER:

087210

STATEMENT DATE:

10/14/2003

PAST DUE AFTER:

DUE NOW

If a balance is listed in the *Now Due* column on the right, please pay by check or list your credit card information on this remittance. Thank you for your prompt payment. In order to avoid any possible service disruption, payment should be received at Lacerte no later than 20 days from the statement closing date. Inquiries concerning your account may be directed to the REP/EF Billing Center at (800) 933-9999, ext. 7-2 (or FAX information to: (214) 387-2805).

CUSTOMER

ROBERT HUBBARD
ROBERT C HUBBARD PC
10211 N 32ND ST STE B2
PHOENIX AZ
85028-3842

Make checks payable to: *Lacerte Software*, and return with this remittance to the address listed above, or pay online at www.lscsoft.com.

REP / Electronic Filing Account Statement

Total Outstanding Balance Now Due..... \$ 514.58

IMPORTANT NOTICE:

NOTICES

Our records indicate that, as of the statement closing date listed above, we have not yet received full payment for your previous statement. To ensure that there is no disruption in your service, please remit your payment immediately.

If a complete payment is not received in our office by 11/04/03, your account may be disconnected and subject to a reconnection fee. Therefore, if you have already mailed your payment or have other reason to believe that you have received this message in error, please contact REP/EF billing to confirm your account status.

CREDIT CARD INFO

VISA, MASTERCARD, DISCOVER, or AMEX Number

EXPIRES

Cardholder Billing Address

Zip Code

Authorized Signature:

REP / Electronic Filing Account Statement

ACCOUNT NUMBER:

087210

STATEMENT DATE:

10/14/2003

PAST DUE AFTER:

DUE NOW

LACERTE

PO BOX 891834, DALLAS, TX 75389

CUSTOMER NAME & ADDRESS:

Robert C. Hubbard, P.C.
10211 N 32ND ST STE B2
PHOENIX, AZ 85028-3842

DATE	REFERENCE	CODE	DESCRIPTION	STATE	YR	TYPE	DEBIT AMT	TAX	CREDIT AMT	BALANCE
			BALANCE AS OF 09/16/2003							\$ 227.02
09/22/2003	020 599 965	REP	CL# 8047R San Miguel Lenders, L.L	AZ	02	PAR	38.00	3.08		268.10
09/22/2003	Applied For	REP	CL# 8049R Glen Ashton Apartments,	AZ	02	PAR	38.00	3.08		309.18
09/25/2003	86-0220306	REP	CL# 9305 San Miguel Lenders, L.L	US	02	EXM	38.00	3.08		350.26
10/02/2003	86-0223116	REP	CL# 91028 San Miguel Lenders, L.L	US	02	EXM	38.00	3.08		391.34
10/03/2003	86-0111676	REP	CL# 3027 San Miguel Lenders, L.L	US	02	EXM	38.00	3.08		432.42
10/07/2003	33-1030911	REP	CL# 8050R Wayzata Lenders, L.L.C.	AZ	02	PAR	38.00	3.08		473.50
10/08/2003	86-0331981	REP	CL# GSC San Miguel Lenders, L.L	AZ	02	COR	38.00	3.08		514.58

Receivership - 123.24
41.08
164.32

SHEA SHIP & POST
3116 E. Shea Blvd.
Phoenix, Arizona 85028
Phone: (602) 971-8940

10-30-83

\$ 4.80

POSTAGE

J. Colvin
CPA - Tucson

Mailed accounts in question
copies of checks - front; back
letters - K's

FEES/COSTS SUMMARY

October 1, 2003

ROBERT C. HUBBARD
7600 North 32nd Street, Suite B2
Phoenix, Arizona 85028
(602) 678-3600

RE: ANMP

Accounting Services rendered through October 14, 2003

TOTAL FEES:	\$ 6,149.50
80% FEES DUE	\$ 4,919.60

ROBERT C. HUBBARD, P.C.

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PHOENIX, AZ 85028
(602) 678 3600



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October 23, 2003

Mr. James C. Sell, C.P.A., C.F.E
Receiver
American National Mortgage Partners
5045 N. 12th Street
Suite 100
Phoenix, AZ 85016

Accounting services for Receiver on various entities.

Time Period - 9/26/2003 - 10-13-2003

Robert C. Hubbard - (37.1x125.00 per hour) (Exhibit A)	\$4,637.50
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Jerilyn Chevalier - (42x36.00 per hour) (Exhibit B)	<u>1,512.00</u>
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TOTAL	\$6,149.50
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**Robert C. Hubbard
Time**

Date	Description	Time
9/26	Process Partership Returns 3303 Ohio Prop,35824 Secluded Lane, Amsterdam LLC, Amsterdam Lenders, Atlas Mines LLC, BB Carefree LLC, Camelback 300 LLC	2.7
9/29	Process Partership Returns Camelback Stone Canyon, Federal Capital, Camelback 300, Castle Roosevelt Warehouse, Camelback 300- Correct income-interest	2.7
9/30	Process Partnership Returns Colonial Village, Corporate Warehouse, Deer Valley Trust II, Deer Valley Partnership, FJ Properties	3.5
10/1	Sign and Process Partnership Returns 3303 Ohio Properties, 3824 N. Secluded Lane, Amsterdam LLC, Amsterdam Lenders, Atlas Mines, BB Carefree, Camelback 300, FCG Lenders, Flynn Jackson 2nd Portfolio Travel to J. Sell office - deliver returns	4.1
10/2	Revise return, redo K-1s Flynn Jackson Partners Review return - Flynn Jackson Premium	1.5
10/3	Sign & Process Partnership Returns FCG Lenders, Flynn Jackson Premium, DV Partners FJ Properties, Corporate Warehouse, Flynn Jackson 2nd Portfolio, Flynn Jackson Partners Travel to J. Sell office - deliver items Hudson Park, LLC - input data, review and run	2.4
10/4	Hudson Valley - Rework and review tax return Medina Properties - review and re run tax return\ Megastore Roosevelt Warehouse - review and process I-10 Investors - review and process Normandale Towers - review and process	2.5
10/5	Review and Process Tax Returns Hudson-Hyde Park, North Dobson, North Secluded Lane (re-run), Oak Commons - prepare and process, Trapper Creek, WBMM (rework), San Miguel Lenders, Glenn Ashton Apartments	4.5

10/7	WBMM LLC - correction, rework , rerun Wayzata Lenders LLC, set up new partnership and process Federal Capital - rework	2.4
10/8	Sign and Process	5.3
	Hudson Valley, Flynn Jackson Properties, Hudson Park Glen Ashton Apartments, San Miguel Lenders, Trapper Creek, Thomas Townhouse, South Bonita, Sixty Seventh Street, Roosevelt Warehouse, Wayzata Lenders, Profit I LLC, 110 Investors, Oak Common, WBMM LLC	
	Deliver to J. Sell Office	
	Get info on American National Mortgage Partners	
10/9	Sign and Process North Dobson, Normandale Tower, Medina Properties North Secluded Lane, Hudson-Hyde Park, Megastore Roosevelt Warehouse	2.0
	Deliver - conference with Susan re: bank accounts	
10/9	Work on Federal Capital capital accounts	2.0
10/10	Work on Federal Capital - rework capital accounts	n/c
10/13	Complete Federal Capital - process and sign Deliver to J. Sell	<u>1.5</u>
	TOTAL	<u><u>37.1</u></u>

Jerilyn Chevalier - Administrative									
Period September 26-October 13									
									Processing assembling and compiling tax returns includes:
ANMP 74th Street									
American Money Power, Inc.									Xeroxing complete package and binding for Receiver copy
Cash Flow University, Inc.									One complete copy for CPA office
Corporate Fiducial Services, Inc.									One copy of K1's to the individual investors (state and federal)
Corporate Management Solutions, Inc.									Envelopes for tax returns with appropriate labels
Guaranty Performance, Inc.									One copy of Federal attached to State
Secura Innovative Investments, Inc.									Signature tabs placed appropriately
She La Via Cosmetics, Inc.									Federal copy attach to state stamped Arizona only
Western + Gulf, Inc.									Envelope for tax returns forwarded to receiver
3303 Ohio Property	X								
35824 N. Secluded Lane	X								
American National Mortgage Partners	X								
Amsterdam	X								
Amsterdam Lenders	X								
Atlas Mine	X								
BB/Carefree	X								
Boat Bed & Breakfast									
Camelback 300	X								
Camelback Stone Canyon	X								
Castle Roosevelt Warehouse	X								
Colonial Village	X								
Corporate Warehouse	X								
Creative Financial Funding									
Deer Valley Trust II	X								
DV Partners	X								
FCG Lenders	X								
FCG Partners									
Federal Capital	X								
Flynn Jackson Partners	X								
Flynn Jackson Premium Portfolio	X								
Flynn Jackson Properties	X								
Flynn Jackson Second Portfolio	X								
Forest Avenue									
Forest Global									
Hudson Park	X								
Hudson Valley	X								
Hudson-Hyde Park	X								
I-10 Investors	X								
Medina Properties	X								
Megastore Roosevelt Warehouse	X								
Normandale Tower	X								
North Dobson-Scottsdale	X								
North Secluded Lane	X								
Oaks Commons	X								
Profit-I	X								
Roosevelt Warehouse	X								
Secura Fund Arizona									
Secura Mortgage Management									
Sixty-seventh Street	X								
South Bonita	X								
The Federal Way Building									
Thomas Townhomes	X								
Trapper Creek	X								
Waterstone Apartments	X								
WBMM	X								
Wayzata Lenders	X								
TOTAL HOURS		42							Exhibit B