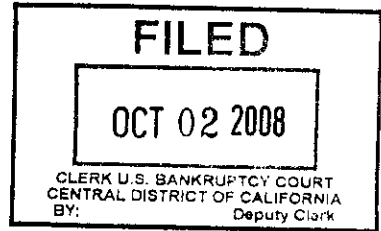


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Richard A. Marshack  
c/o SHULMAN HODGES & BASTIAN LLP  
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Chapter 7 Bankruptcy Trustee

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA, SANTA ANA DIVISION**

In re ) Case No. 8:05-19595-RK  
RICHARD T. HANSEN, ) Chapter 7  
Debtor. ) **TRUSTEE'S FINAL REPORT;  
APPLICATION FOR FEES AND EXPENSES;  
AND REPORT OF PROPOSED  
DISTRIBUTION**  
) Hearing to be set

**TO THE HONORABLE ROBERT KWAN, UNITED STATES BANKRUPTCY  
JUDGE, UNITED STATES TRUSTEE, AND OTHER PARTIES IN INTEREST:**

Richard A. Marshack is the duly appointed Chapter 7 Trustee ("Trustee") in this bankruptcy case, and certifies to the Court and the United States Trustee that the bankruptcy estate ("Estate") of Richard T. Hansen ("Debtor") has been fully administered in accordance with the provisions of 11 U.S.C. Section 704; the Trustee's fees and expenses are reasonable and necessary as specified in 11 U.S.C. Section 326; and the proposed distribution is consistent with 11 U.S.C. Section 726 and applicable rules of the Court.

In addition, Trustee respectfully represents that:

1. The time for filing claims in this case expired on March 9, 2006. Trustee examined all claims, and objections (if any) have been determined by the Court as required. The allowed claims for which Trustee expects to pay a dividend are reflected below:

///

RECEIVED

1	Administrative Claims:	\$ <u>0.00</u>
2	Priority Claims:	\$ <u>0.00</u>
3	Secured Claims:	\$ <u>0.00</u>
4	Unsecured Claims:	\$ <u>0.00</u>
5	TOTAL	\$ <u>0.00</u>
6	Miscellaneous Court Costs and Fees:	\$ <u>1,500.00</u>
7	U.S. Trustee Fees:	\$ <u>0.00</u>

8           2. To the best of Trustee's knowledge, all professionals employed by the estate have  
9 been notified of Trustee's intent to file the final report. The bar date for professionals to file  
10 applications for compensation was September 5, 2007.

11           3. The following narrative statement of the administration of the case includes a  
12 summary of the major actions taken by Trustee, and the relevant justification of these actions:

13 BACKGROUND INFORMATION

14           On or about October 11, 2005, Debtor filed a voluntary petition for relief under chapter 7  
15 of the Bankruptcy Code and Richard A. Marshack was appointed as trustee ("Trustee").

16           In order to fully investigate the Debtor and his assets, Trustee requested authorization to  
17 employ Donald W. Sieveke as his counsel ("Counsel"). On or about March 8, 2006, an order was  
18 entered approving the employment of Counsel.

19 CASE HISTORY AND ASSETS

20           After review of the Debtor's petition, schedules, and real property documents received from  
21 Clarence Yoshikane, Trustee determined that a deed of trust was recorded in favor of Esmeralda  
22 Campa several days prior to the Debtor's bankruptcy. The Trustee discovered that Ms. Campa was  
23 actually married to the Debtor. The deed of trust reported on its face that it secured a loan by Ms.  
24 Campa to the Debtor, in the approximate sum of \$67,000. The property, 2927 Wellesley Court,  
25 Fullerton (the "Wellesley Property"), was held solely in the Debtor's name as his "separate  
26 property", according to his bankruptcy schedules. On January 12, 2006, Counsel filed an adversary  
27 action to set aside the deed of trust as a preference (Marshack v. Campa, Adv. Case No. SA06-  
28 1076). Subsequently, after receiving Ms. Campa's answer to the complaint and after deposing her.

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1 it was discovered that Ms. Campa asserted an ownership interest in the Wellesley Property, via a  
2 theory of constructive trust. Ms. Campa and the Debtor submitted documents which purported to  
3 show that Ms. Campa had cashed in gold coins in order to pay the down payment for Wellesley.  
4 The invoices showing her sale of those coins to Anaheim Hills Jewelry and Coin Store would later  
5 prove to be forged and fraudulent. The Debtor also produced purported agreements between himself  
6 and Ms. Campa, which on their face supported Ms. Campa's allegation that the Debtor had  
7 purchased Wellesley in "constructive trust" for Ms. Campa. Those agreements also turned out to  
8 be forgeries.

9 After being apprised of Ms. Campa's allegation of ownership, it was necessary to amend the  
10 Trustee's complaint to include an action for declaratory relief. The Trustee and Counsel asserted  
11 that the Trustee was entitled to disregard Ms. Campa's "secret" claim of ownership because he was  
12 not afforded constructive notice of her claim of ownership. Counsel therefore submitted a First  
13 Amended Complaint to Ms. Campa's counsel, Mr. Tierney, and a stipulation for leave to file it. Mr.  
14 Tierney agreed to sign the stipulation and he stated that he faxed it back to me. The signature page  
15 was never received. At that time Mr. Malpass substituted in place of Mr. Tierney, and Mr. Malpass  
16 refused to stipulate to the amendment. Trustee was forced to bring a motion for leave to file the  
17 amended complaint, and it was granted. This obstructive behavior tends to characterize most of  
18 Trustee and Counsel's dealings with all counsel related to the Debtor with the exception of William  
19 Wall of Winthrop, Couchot and Alan M. Lurya, the Debtor's most recent counsel.

20 As will be detailed later, Trustee obtained an order in April, 2006, ordering the Debtor to  
21 vacate the Wellesley Property. Mr. Yoshikane, the Trustee's broker, soon found a buyer. On July  
22 18, 2006, the Trustee sought approval of the sale of Wellesley for \$432,000. Despite our offer to  
23 complete the sale with no prejudice to the exemption claim of the Debtor or Ms. Campa as to the  
24 net proceeds, Ms. Campa refused to consent to the sale.

25 In order to resolve Ms. Campa's claims to Wellesley, Counsel, on behalf of Trustee, brought  
26 a Motion for Summary Judgment. That motion was heard August 30, 2006, but Judge Ryan ordered  
27 additional briefing before ruling. Finally, on September 27, 2006, the Court granted partial  
28 summary judgment on the issue of constructive notice and approved the sale previously proposed

1 on July 18, 2006. By that time, however, the buyers had withdrawn their offer. The next best offer  
2 the Trustee could obtain was for \$380,000, which was confirmed on November 28, 2006. In other  
3 words, by reason of Ms. Campa's refusal to cooperate, this estate lost approximately \$50,000.

4 Ms. Campa also brought a motion to dismiss the Trustee's first amended complaint. She lost  
5 that motion. Ms. Campa's counsel also brought a motion for reconsideration of the Court's ruling  
6 on summary judgment. They lost that motion, also. Additionally, Ms. Campa failed to provide  
7 responses to my request for production of documents.

8 Matters came to a head in this case when Counsel subpoenaed the records of Anaheim  
9 Jewelry and Coin Store and subsequently spoke to the owner of that store and he stated that the  
10 invoices submitted by Ms. Campa and the Debtor, ostensibly showing her sale of gold coins, were  
11 forgeries. Ms. Campa's claim of paying the down payment in exchange for a one-half ownership  
12 interest in Wellesley also lost credibility when Counsel obtained and read the Debtor's 341(a)  
13 testimony. In that testimony, the Debtor clearly stated that he gave Ms. Campa a second deed of  
14 trust against Wellesley in exchange for a loan (contrary to his subsequent deposition testimony that  
15 she paid the money for an ownership interest in Wellesley). The final act of this charade occurred  
16 when Sandi Mihaelovic, the Debtor's office manager, advised me that the so-called "agreements"  
17 between the Debtor and Ms. Campa, purportedly showing an agreement for 50-50 ownership, were  
18 in fact manufactured on the Debtor's office computer well after the fact with employee "witnesses"  
19 backdating their signatures.

20 Trustee and Counsel encountered difficulty in obtaining the Debtor's cooperation from the  
21 very beginning of this case. In February, 2006, Counsel requested the Debtor provide documents  
22 pertaining to his Wellesley Property, his automobile and various insurance policies having surrender  
23 value. Debtor was also asked to cooperate with the showing and marketing of the Wellesley  
24 Property. Debtor refused to cooperate with the Trustee's broker. Subsequently, a motion for  
25 turnover order was filed. The court granted that order on April 11, 2006, directing the Debtor turn  
26 over possession of the Wellesley Property, among other things. When we received possession,  
27 we found the Debtor and Ms. Campa had literally gutted the premises, removing all kitchen  
28 appliances, counter tops, cabinets and fixtures. The Debtor went so far as to post a sign on the

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1 premises, warning of "toxic mold". This caused the estate to incur a substantial cleaning charge and  
2 a mold inspection report. The damage to the Wellesley Property is one of the bases for Trustee  
3 bringing a motion to surcharge the Debtor's homestead exemption, as discussed later. The April  
4 11th turnover order is the first of two the Trustee found necessary to obtain because of the Debtor's  
5 failure to cooperate.

6 In April, 2006, the Trustee and Counsel discovered that the Debtor held title to another real  
7 property, this one not listed in his schedules. This property was a condominium located at 2323  
8 Eastbluff Drive, Newport Beach, California (the "Eastbluff Property"). The Debtor had taken two  
9 deeds of trust to purchase it in December, 2004. Days before filing bankruptcy, the Debtor  
10 encumbered it with a third mortgage, in favor of his daughter, Stefanie Hansen. None of this was  
11 disclosed in his bankruptcy schedules. On April 17, 2007 Trustee obtained a second Turnover Order  
12 from the Court, directing the Debtor turnover various documents pertaining to the Eastbluff  
13 Property. The Debtor refused to cooperate with respect to the second Turnover Order.  
14 Consequently, the Trustee and Counsel brought an application for order to show cause re: contempt.  
15 That process required a two day evidentiary hearing. Because of the Debtor's refusal to cooperate,  
16 Trustee was required to subpoena documents from the Debtor's real estate broker, and subpoena the  
17 brokers for testimony and also subpoenaed records from one of the Debtor's lenders on the property.  
18 The evidentiary hearing took place on July 5 and August 7, 2006. On September 22, 2007, Judge  
19 Ryan found the Debtor in contempt and ordered payment of sanctions (which were never paid).

20 During the evidentiary hearing on contempt proceedings, the Debtor introduced as evidence  
21 a purported "phone log", which allegedly supported his version of the facts, i.e., that he had  
22 encouraged, not dissuaded his broker from cooperating with the Trustee. I bring this to the Court's  
23 attention because that "phone log" turned out to be a forgery.

24 On April 11, 2006, Counsel, on behalf of Trustee, filed a complaint to revoke the Debtor's  
25 discharge, based on his failure to list the Eastbluff Property in his schedules.

26 Counsel and Trustee also investigated a company called "Hansen Health International, Inc."  
27 and Stefanie Hansen. During this process Counsel uncovered an elaborate set of interlocking  
28 businesses owned or controlled by the Debtor. Counsel determined that the Debtor operated a

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1 fairly lucrative dental practice, employing at least two additional dentists. The Debtor scheduled  
2 tax obligations to the I.R.S. and the Franchise Tax Board exceeding \$500,000.00. In order to avoid  
3 collection by those tax entities, the Debtor ran his income and personal expenses through these other  
4 business entities. As an example, the Debtor purchased the Eastbluff Property by monies derived  
5 from the entities "Comprehensive Dental Center" and Hansen Health International, Inc. All of those  
6 funds were tracked back to his dental business. It was also discovered that the Debtor had purchased  
7 a BMW automobile for his daughter, Stefanie. The Debtor testified that Eastbluff had actually been  
8 purchased by Stefanie, via her management company, Hansen Health International, Inc. ("HHI")  
9 When Stefanie Hansen was deposed, we found that she knew nothing of the financial affairs of HHI,  
10 that she left it all up to her "managers" one of which was Michael Juarez. Mr. Juarez was the chief  
11 bookkeeper for the Debtor. The Debtor also purchased a 41 foot powerboat, using Hansen Health  
12 International funds, but he took title in his own name. The Debtor also failed to disclose the boat  
13 ownership in his original bankruptcy schedules. On October 27, 2006, this Court authorized my  
14 filing a first amended complaint against the Debtor, also seeking to revoke his discharge because  
15 of his undisclosed ownership of at least five businesses, plus the powerboat and BMW.

16 On October 24, 2006, the Court granted the Trustee's motion to compel responses and for  
17 sanctions, as a result of the Debtor's failure to respond to discovery.

18 Counsel spent a considerable time reviewing the various financial documents obtained  
19 through subpoena and other discovery methods. One of the issues which arose during this  
20 investigation had to do with a vehicle. The Debtor listed a 2001 XJ6 Jaguar automobile in his  
21 schedules. A check signed by the Debtor, indicating the purchase of an additional vehicle, an eight  
22 cylinder Jaguar XK8, was found. Counsel wrote several letters to the Debtor's counsel, demanding  
23 an explanation. Finally, records were subpoenaed from Bauer Jaguar and found that the Debtor  
24 had paid approximately \$45,000 for this vehicle at the beginning of 2005. At about this time, in  
25 October, 2006, I received a call from Sandi Mihaelovic, office manager to the Debtor. Ms.  
26 Mihaelovic confirmed my suspicions regarding the Debtor, in particular:

27 (a) That not only did the Debtor own an eight cylinder Jaguar, he had asked her to store it  
28 for her. Ms. Mihaelovic turned over the vehicle to me within a day.

1 (b) That the so-called "phone log" submitted as evidence by the Debtor during his contempt  
2 hearing was a forged document, and the model could be found on one of the Debtor's office  
3 computers:

4 (c) That the purported written agreements entered into between the Debtor and Ms. Campa,  
5 supposedly setting forth a "co-ownership agreement", were in fact created during the Debtor's  
6 bankruptcy proceedings, and the proof again could be found on his computers.

7 (d) That the Debtor had used one of his computers to fabricate a series of invoices,  
8 supposedly from Anaheim Hills Jewelry and Coin Store, as evidence of Ms. Campa's alleged "down  
9 payment" on Wellesley.

10 (e) that the Debtor in fact used Hansen Health International, Inc. and other business entities  
11 to purchase assets and pay his personal expenses, free from any collection efforts of his creditors.

12 (f) the Debtor also owned a Bentley automobile, but stored it at his ex-wife's house.

13 (g) The Debtor raised money by entering into bogus leases for computer equipment. It  
14 appears that the Debtor entered into a series of leases for computer equipment. Shortly after those  
15 leases were executed, the Debtor received large sums of money from the leasing company. The  
16 leasing company was leasing "junk" equipment to the Debtor, then after selling its "paper" to a  
17 financial institution, distributed a portion of the proceeds back to the Debtor. I base this both on Ms.  
18 Mihaelovic's observations and Counsel's investigations. At least four, if not as many as seven  
19 leases appear to be executed for this purpose.

20 As a result of the above information, and upon the direction by the Trustee, Counsel brought  
21 an ex parte application to seize the Debtor's business computers. Judge Ryan authorized that seizure  
22 and with the help of the U.S. Marshal's office and LECG, a computer forensics firm, we seized the  
23 Debtor's computers. In the same proceedings, a preliminary injunction was ordered, prohibiting the  
24 Debtor from harassing Ms. Mihaelovic, as the Debtor's spouse had called Ms. Mihaelovic and  
25 threatened her life. At this same time, in late October, 2006, the Debtor changed counsel and for  
26 the first time offered to forfeit his discharge as part of a "global" settlement.

27 Trustee and Counsel had been negotiating settlement with the Debtor for more than a year.  
28 The impediment was the Debtor's discharge. Trustee and Counsel consulted the U.S. Trustee's

1 office regarding this case on a number of occasions (and in fact submitted a criminal referral). We  
2 were firmly convinced that any settlement which gave the Debtor his discharge would be  
3 unconscionable. As we put it, the Debtor should not be allowed to "buy" his discharge, particularly  
4 under these circumstances. When the Debtor substituted Mr. Lurya in place of Mr. Segretti, we  
5 immediately encountered a change of perspective and settled the case fairly quickly.

6 On July 6, 2006, the Court granted the Trustee's Motion for Turnover of the Debtor's  
7 insurance policies and statements. Those policies were scheduled as having significant value and  
8 the Trustee needed to determine (a) whether they were exempt and (b) whether the Debtor had  
9 withdrawn any value during or before bankruptcy.

10 The Debtor claimed a \$50,000 homestead against the Wellesley Property and further claimed  
11 a substantial exemption in his insurance policies. Because of the Debtor's "trashing" of Wellesley  
12 and his (and his spouse's) block of a timely sale, the Trustee and Counsel believed that (a) an  
13 objection to the Debtor's claim of exemptions was warranted and (b) the Debtor's exemptions should  
14 be surcharged. On behalf of the Trustee, Counsel filed both an objection to the Debtor's claim of  
15 exemptions and a motion to surcharge the Debtor's exemptions. This matter was proceeding toward  
16 an evidentiary hearing when all cases were settled.

17 On April 12, 2006, an adversary proceeding was filed against Stefanie Hansen, the daughter  
18 of the Debtor, Marshack v. Hansen Health International, Inc., Adv. Case No. SA06-1323. Ms.  
19 Hansen received a third deed of trust against the Eastbluff Property, purportedly securing the sum  
20 of \$115,000. Trustee filed the adversary proceeding to avoid her encumbrance as a preference. Ms.  
21 Hansen employed the firm of Winthrop Couchot to represent her and the corporation. As a result,  
22 Hansen Health International, Inc. and Ms. Hansen filed a counter-complaint, alleging that Hansen  
23 Health International was the true owner of the Eastbluff Property, and that the Debtor was merely  
24 the "constructive trustee". Once again discovery was conducted, deposing Ms. Hansen, as well as  
25 the person most knowledgeable of the financial affairs of Hansen Health International, Michael  
26 Juarez. As in the Campa case the Trustee asserted that per Section 544 of the Code, the Trustee  
27 should be able to avoid any claim of ownership by Hansen Health since the Trustee lacked  
28 constructive notice. After conducting discovery, and before hearing on the summary judgment



1 motion, we settled with Stefanie Hansen and Hansen Health. Essentially, the Eastbluff Property  
2 would be sold and the proceeds shared 70% to the Trustee, 30% to Stefanie Hansen.

3 Matters regarding the Eastbluff Property were made more complex by the fact that the  
4 Debtor, on behalf of Hansen Health, had leased the Eastbluff property to one David Dubis. Mr.  
5 Dubis paid rent to Hansen Health International until approximately July, 2006. Mr. Dubis  
6 ultimately became the high "bidder" for Eastbluff. As Mr. Dubis owed rent, the Trustee and Mr.  
7 Dubis needed to resolve their dispute, since Mr. Dubis was placed on notice that the Trustee, not  
8 Hansen Health, owned the property. That settlement required payment by Mr. Dubis of a certain  
9 amount of back rent, approximately \$5,500. The Eastbluff sale was confirmed in December, 2006  
10 and closed on January 19, 2007. While the Trustee and Stefanie Hansen were to split the proceeds  
11 70-30, respectively, the rents received by Hansen Health were to be deducted from Ms. Hansen's  
12 share. As a result, the Trustee received all proceeds of Eastbluff, approximately \$25,000.

13 The terms of "global settlement" with the Debtor and Ms. Campa called for the split of  
14 Wellesley sale proceeds, 75% to the Trustee, 25% to the Debtor. The Wellesley sale netted  
15 approximately \$100,000. The Debtor also paid the Trustee \$60,920 for release of the Jaguar XK8,  
16 and to settle all other claims as to the insurance policies and other personal property. Finally, the  
17 Debtor stipulated to a judgment revoking his discharge.

18 Trustee and Counsel spent approximately two years on this case and for at least twelve  
19 months it represented most of Counsel's work day. Trustee, with the substantial help of Counsel,  
20 has recovered a total of \$214,000 and has taken the Debtor's discharge. When Counsel filed his  
21 first interim fee application, it was clear that if the bulk of his fees were approved, there will be  
22 nothing for creditors. Trustee believes Counsel's efforts conferred substantial benefit upon those  
23 creditors. The vast majority of unsecured claims in this case consists of tax creditors, the I.R.S. and  
24 Franchise Tax Board. Most of their claims (approximately \$500,000) are non-priority and therefore  
25 would have been discharged. These tax entities have also filed priority claims totaling  
26 approximately \$77,000. All lease creditors may proceed against the Debtor. One lease creditor had  
27 already filed an action objecting to the Debtor's discharge of debt and that action has been favorably  
28 affected by Counsel's hard work.

Trustee and Counsel were convinced that this Debtor should under no circumstances be afforded a discharge. We were prepared to settle other aspects of this case from the beginning, but the Debtor insisted on a "global" settlement which included retaining his discharge. Trustee and Counsel believe it is the most egregious case of bankruptcy fraud we have yet encountered.

CASE ADMINISTRATION, CLAIM REVIEW AND CLOSING

In order to prepare and file the requisite tax returns needed in this case, Trustee requested authorization from this Court to employ Squar Milner LLP ("SMR") as Trustee's accountant. SMR prepared the requisite tax returns which Trustee reviewed and mailed to the appropriate agencies on or about January 10, 2008.

In addition to the tasks already mentioned, Trustee handled miscellaneous tasks, including, but not limited to supervision of the bookkeeping and management of the estate and will oversee the finalizing of the case, which includes attending the final hearing, reviewing the dividend report and closing the case.

TRUSTEE'S FEE AND EXPENSE REQUEST

FEE CATEGORIZATION: Cumulative summary of requested fees by timekeeper and category (Total Blended Hourly rate: \$344.87):

Professional		Rate	Hours	Total Fees
Marshack, Richard A.	(RAM)	\$450.00	84.30	\$37,935.00
Shulman, Leonard M.	(LMS)	\$420.00	.60	\$252.00
Bui, Lynda T.	(LTB)	\$295.00	2.40	\$708.00
Clapp, Lorre E.	(LEC)	\$195.00	.10	\$19.50
Vernon, Anne Marie	(AMV)	\$160.00	1.60	\$256.00
Kraus, Pamela	(PKK)	\$175.00	37.90	\$6,632.50
Kraus, Pamela Bookkeeper	(PKB)	\$45.00	6.8	\$306.00
Total			133.70	\$46,109.00

Category	Hours	Total Fees	Blended Hourly Rate
Asset Analysis and Recovery	4.70	\$1,207.50	\$256.91
Asset Disposition	74.60	\$29,384.00	\$393.89
Business Operations			
Case Administration	27.70	\$7,968.00	\$287.65

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<u>Category</u>	<u>Hours</u>	<u>Total Fees</u>	<u>Blended Hourly Rate</u>
Creditor Administration - Claims Objections and Resolution	1.60	\$280.00	\$175.00
Fee Application	5.30	\$955.00	\$180.19
Meeting of Creditors	1.50	\$537.50	\$358.33
Employment	11.90	\$2,897.00	\$243.45
Litigation - 001	6.40	\$2,880.00	\$450.00
	133.7	\$46,109.00	\$344.87

The time in the Asset Analysis and Asset Disposition categories totaled \$30,591.50, for a blended hourly rate of \$385.77, and consisted of review of case documents, real property documents, multiple calls and email correspondence with Counsel, real estate agents, title and escrow companies, and staff; review of documents related to the damage and repair of damage to the Wellesley property; and review, revision and execution of documents related to the sales of real property, the motions to the Court for surcharge of exemption.

The time in the Case Administration category totaled \$7,968.00, for a blended hourly rate of \$287.65, and consists mainly of banking issues and reconciliations, review of status reports provided by counsel and meetings with counsel, status reports to the Office of the United States Trustee and other requisite reports, including but not limited to Annual Reports, and the time involved in the criminal referral.

The time in the Creditor Administration category totaled \$280.00 for a blended hourly rate of \$175.00, and consisted of telephone calls with creditors.

The time in the Fee Application category totaled \$955.00, for a blended hourly rate of \$180.19, and consisted of review of fee documents and beginning preparation of the final report.

The time in the Meeting of Creditors category totaled \$537.50, for a blended hourly rate of \$358.33, and consisted of preparation and attendance at meeting.

The time in the Employment category totaled \$2,897.00, for a blended hourly rate of \$243.45, and consisted of the preparation of applications to employ real estate brokers, review and execution of employment documents.

1 The time in the Litigation category totaled \$2,880.00, for a blended hourly rate of \$450.00,  
2 and consisted of multiple calls and meetings and review and revision of documents regarding the  
3 complaints v. Esmeralda Campa, Stefanie Hansen, and Debtor.

4 Trustee's time incurred totals \$46,109.00 plus the estimated time of \$1,765.00 (Exhibit E)  
5 for a total of \$47,874.00 for this time period. The statutory maximum fee is \$56,695.66 based on  
6 total disbursements of \$1,142,655.91 less Debtor's exemption of \$27,800.67.

7 4. During the course of administering the estate Trustee had the following monetary  
8 activity:

9	Receipts	\$ <u>1,142,655.91</u>
10	Disbursements	\$ <u>1,083,745.57</u>
11	Balance on Hand	\$ <u>58,910.34</u>

12 5. Trustee respectfully requests approval of fees in the amount of \$47,874.00, the actual and  
13 estimated time in this case. Additionally, Trustee also respectfully requests approval of his  
14 expenses totaling \$2,310.57, including unpaid expenses of \$1,890.00 (Exhibit "H") and previously  
15 paid expenses of \$420.57 (Exhibit "I").

16 6. Trustee has no agreement with any other person for sharing compensation for services  
17 in connection with this case, except for the law firm of Shulman Hodges & Bastian LLP.

18 7. All property of the estate, except that claimed exempt by the Debtor without objection,  
19 or determined exempt by the Court, has been inventoried, collected and liquidated, abandoned or  
20 returned to the Debtor, pursuant to court order except the following assets which Trustee requests be  
21 abandoned upon approval of this final report: Estate's interest, if any, in cash on hand in the amount  
22 of \$100.00 and bank accounts in the amount of \$744.00.

23 8. Attached are:

- 24 EXHIBIT A - Form 1 - Individual Estate Property Record;
- 25 EXHIBIT B - Form 2 - Cash Receipts and Disbursements Record with Bank  
Reconciliation Form and current Bank Statement;
- 26 EXHIBIT C - Summary of Receipts and Disbursements;
- 27 EXHIBIT D - Trustee's Statement of Activities;
- 28 EXHIBIT E - Trustee's Time Records;

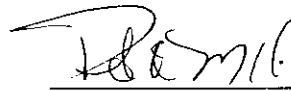
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- EXHIBIT E - Trustee's Time Records;
- EXHIBIT F - Annotated copy of the creditor register;
- EXHIBIT G - Trustee's Report of Proposed Distribution;
- EXHIBIT H - Trustee's Unpaid Expenses;
- EXHIBIT I - Trustee's Summary of Pre-Paid Expenses;
- EXHIBIT J - IRS 505(b) Request and Certified Return Receipts.

WHEREFORE, Trustee prays that after notice of distribution to creditors, that Trustee be discharged from this case and Trustee's bond be exonerated.

Dated: 7-31-08

  
\_\_\_\_\_  
Richard A. Marshack  
Chapter 7 Trustee for the Estate of  
Richard T. Hansen

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1 COMMENTS OF OFFICE OF THE UNITED STATES TRUSTEE

2 The Office of the United States Trustee has reviewed the Report  
3 and Account of the Trustee which is supported by the Declaration  
4 of Robin Betts, a Paralegal Specialist and has determined the  
5 following with respect to said Report and Account:

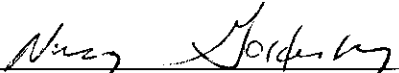
- 6 1. The Report and Accounts promulgated by the United States  
7 Bankruptcy Account comports with the procedures for  
8 processing Reports Court for the Central District of  
9 California and the Office of the United States Trustee for  
10 the Central District of California.
- 11 2. The statutory fees requested are pursuant to 11 U.S.C.  
12 Section 326; and
- 13 3. The expenses requested have been reviewed and verification  
14 of calculations were performed where necessary.

15 For each and all of the above reasons, the Office of the United  
16 States Trustee takes the following position with regard to the  
17 Report and Account:

18 (X) The U.S. Trustee has no objection.

19 Dated: 10/2/08

20 OFFICE OF THE UNITED STATES TRUSTEE

21   
22 \_\_\_\_\_  
23 NANCY GOLDENBERG  
24 Attorney for U.S Trustee

25 Case Name: HANSEN, RICHARD  
26 Case No.: SA 05-19595 RK

27 Type of document: FINAL REPORT AND ACCOUNT OF CHAPTER 7  
28 TRUSTEE; APPLICATION FOR FEES AND  
DISBURSEMENTS; REPORT OF PROPOSED  
DISTRIBUTION

DECLARATION OF ROBIN L. BETTS

I, Robin L. Betts, hereby declare as follows:

I am employed as a Paralegal Specialist in the Office of the United States Trustee for the Central District of California with the responsibility of reviewing and monitoring the administration of Chapter 7 cases.


A review of the pleading referred to below consisted of the following:

- a. Verification that it is in compliance with the procedures for processing final reports and accounts promulgated by the United States Bankruptcy Court and the Office of the United States Trustee.
- b. Determination that the statutory fees requested are pursuant to 11 U.S.C. Section 326.
- c. Review of the requested expenses and verification of expense calculations where necessary.

I DECLARE UNDER PENALTY OF PERJURY that the foregoing is true and correct: that to the best of my knowledge and belief each and all of the facts stated above are accurate, if called as a witness, I could and would testify competently thereto; and that statement was executed on the following date at Santa Ana, California.

Dated: August 7, 2008

OFFICE OF THE U.S. TRUSTEE

  
ROBIN L. BETTS  
Paralegal Specialist

CASE NAME: HANSEN, RICHARD

CASE NO. : SA 05-19595 RK

DOCUMENT REVIEWED:     FINAL REPORT AND ACCOUNT OF TRUSTEE  
                                   SUPPLEMENTAL REPORT AND ACCOUNT

EXHIBIT "A"



**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page: 1

Case No: 05-19595 RK Judge: ROBERT KWAN  
Case Name: HANSEN, RICHARD T  
For Period Ending: 07-24-08

Trustee Name: RICHARD A. MARSHACK, Trustee  
Date Filed (f) or Converted (c): 10/11/05 (f)  
341(a) Meeting Date: 11/08/05  
Claims Bar Date: 03/09/06

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA-554(a) DA-554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA) Gross Value of Remaining Assets
1. RESIDENCE 2927 WELLESLEY, FULLERTON; TRUSTEE FILED COMPLAINT TO AVOID THE 2nd TD TO WIFE; TRUSTEE MAY OBJECT TO THE HOMESTEAD EXEMPTION.	325,000.00	190,000.00		380,000.00	FA
2. CASH ON HAND	100.00	100.00	DA	0.00	FA
3. BANK ACCOUNTS	744.00	744.00	DA	0.00	FA
4. HOUSEHOLD FURNISHINGS	1,200.00	0.00		0.00	FA
5. WEARING APPAREL	400.00	0.00		0.00	FA
6. JEWELRY	40.00	0.00		0.00	FA
7. LIFE INSURANCE - PRUDENTIAL THIS IS CASH VALUE, THE DEATH BENEFIT IS \$257,264.	32,743.66	23,043.66		16,000.00	FA
8. INVESTMENT PLAN - PRUDENTIAL	11,643.24	11,643.24		12,000.00	FA
9. AUTOMOBILE	18,000.00	15,700.00		15,000.00	FA
10. REAL PROPERTY (u) 2323 EASTBLUFF, NEWPORT BEACH; TRUSTEE FILED A COMPLAINT TO AVOID THE 3rd TD TO DAUGHTER.	0.00	101,160.00		695,000.00	FA
11. Post-Petition Interest Deposits (u)	Unknown	N/A		1,235.26	Unknown
12. RENT - EASTBLUFF PROPERTY (u)	Unknown	1.00		5,500.00	FA
13. BENTLEY AUTO (u)	Unknown	15,000.00		17,920.65	FA

Value of Remaining Assets

TOTALS (Excluding Unknown Values)	\$389,870.90	\$357,391.90		\$1,142,655.91	\$0.00
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(Total Dollar Amount  
in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

April 25, 2008, 08:50 pm - Trustee is preparing final report.

**EXHIBIT A**  
**Page 14**

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

Page: 2

Case No: 05-19595 RK Judge: ROBERT KWAN Trustee Name: RICHARD A. MARSHACK, Trustee  
Case Name: HANSEN, RICHARD F Date Filed (f) or Converted (c): 10/11/05 (f)  
341(a) Meeting Date: 11/08/05  
Claims Bar Date: 03/09/06

10/15/07 - Final estate tax returns are expected to be complete by year end. claims review is in process and a final report should be filed by June 2008.

April 25, 2007, 08:30 pm - Trustee sold both the Fullerton and Newport Beach properties and was successful in having the Debtor's discharge denied. The case is ready for closing and the file will be sent to the accountant for tax returns.

3/06 - Trustee was successful in obtaining turnover orders from the Court for the Debtor's Fullerton residence and another real property in Newport Beach which Debtor did not disclose. Debtor "trashed" the residence prior to turnover. Trustee will employ a real estate agent to market and sell both properties. Additionally, Trustee is investigating the value of the Jaguar. Trustee filed two complaints for recovery of fraudulent transfers Debtor made within a few days prior to the Petition date.

Trustee has made a criminal referral to the UST and is preparing a package of photos to supplement the referral.

Tax info: Final estate tax returns were mailed approx 1/16/08. file sent to accountant 4/26/07

Claim info: Trustee's counsel is reviewing claims.

Litigation: completed

Adv Case No. SA06-01076 JR - v. Esmeralda Campa (Debtor's wife) to recover fraudulent transfer. Defendant has filed an answer. Status conference set for 7/13/06. Settled 1/12/07.

Adv Case No. SA 06-1323 JR - v. Stephanie Hansen (Debtor's daughter) to recover fraudulent transfer. Filed 4/12/06. Settled 1/12/07.

Adv Case No. 06-1322 v. Debtor to revoke discharge. Settled 1/12/07.

Initial estimated TFR dates: 12/31/07

Initial Projected Date of Final Report (TFR): 12/31/07 Current Projected Date of Final Report (TFR): 12/31/08

**EXHIBIT A**  
**Page 15**

**EXHIBIT "B"**

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 05-19595 -RK  
 Case Name: HANSEN, RICHARD T  
 Casparer ID No: \*\*\*\*\*1763  
 For Period Ending: 07-24-08

Trustee Name: RICHARD A MARSHACK, Trustee  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*2022 General

Blanket Bond (per case limit): \$ 5,000,000.00  
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account - CD Balance (\$)
			BALANCE FORWARD				0.00
07-06-08		HONG HYUN	SALE PROCEEDS - REAL PROPERTY		10,000.00		10,000.00
07-06-08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		10,000.00	0.00
07-07-08		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	10,000.00		10,000.00
07-07-08	001001	HONG HYUN	SALE PROCEEDS - REAL PROPERTY REFUND DEPOSIT ON SALE OF REAL PROPERTY			10,000.00	0.00
07-07-24-08		ALIM ALSHAIBANI	SALE PROCEEDS - REAL PROPERTY		10,000.00		10,000.00
07-07-29-08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		10,000.00	0.00
07-08-20-08		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	10,000.00		10,000.00
07-08-29-08	001002	ALI ALSHAIBANI C/O ERA WEST COAST 6261 E SPRING STREET LONG BEACH, CA 90808	SALE PROCEEDS - REAL PROPERTY RETURN DEPOSIT FOR WELLESLEY PROPERTY - BUYER WITHDREW OFFER			10,000.00	0.00
07-11-14-08		KONG E LEE DEPOSIT ON WELLESLEY	SALE PROCEEDS - REAL PROPERTY		10,000.00		10,000.00
07-11-18-08		DAVID DUBIS DEPOSIT ON SALE OF EASTBLUFF	dep on sale - see 2/5/07		5,000.00		15,000.00
07-11-19-08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		10,000.00	5,000.00
07-11-17-08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		5,000.00	0.00
07-11-28-08		DAVID DUBIS DEPOSIT ON SALE OF EASTBLUFF	dep on sale - see 2/5/07		5,000.00		5,000.00
07-11-30-08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		5,000.00	0.00
07-12-27-08		REAL ESCROW SERVICE, INC MARLENE NEGRETE 666 NEWPORT CENTER DR #1250 NEWPORT BEACH, CA 92660 REAL ESCROW	Memo Amount: 380,000.00 SALE PROCEEDS - REAL PROPERTY RESIDENCE \$380,000.00	1110-000	97,982.14		97,982.14
07-12-27-08	1	Asset Sales Memo PRUDENTIAL CALIFORNIA REALTY  CENTER TRUST REALTY, INC.	Memo Amount: ( 11,400.00 ) REAL ESTATE AGENT COMMISSION	3510-000			
			Memo Amount: ( 11,400.00 )	3510-000			

**EXHIBIT B**

FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 05-19595 -RK  
Case Name: HANSEN, RICHARD T  
Trustee ID No: \*\*\*\*\*1763  
For Period Ending: 07/24/08

Trustee Name: RICHARD A. MARSHACK, Trustee  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*2022 General

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account CD Balance (\$)
		FIDELITY TITLE REAL ESCRROW COUNTY OF ORANGE TAX COLLECTOR WATER GARDENS - HOA DUES CLARENCE YOSHIKANE - OUT OF POCKET INDYMAC BANK JUMBO HAULER	REAL ESTATE AGENT COMMISSION Memo Amount ( 2,375.50 ) SELLING COSTS/ESCROW FEES Memo Amount: ( 820.00 ) SELLING COSTS/ESCROW FEES Memo Amount: ( 4,380.31 ) TAXES - NON PAYROLL Memo Amount: ( 2,880.33 ) SELLING COSTS/ESCROW FEES Memo Amount: ( 1,418.56 ) REPAIRS/MAINT Memo Amount ( 236,593.16 ) SECURED CLAIM Memo Amount ( 750.00 ) REPAIRS/MAINT	2500-000 2500-000 2820-000 2500-000 2420-000 4110-000 2420-000			
07/27/08	001003	INTERNATIONAL SURETIES, LTD SUITE 1700 210 PARONNE STREET NEW ORLEANS, LA 70012	BOND BLANKET BOND RENEWAL 1/4/07-1/4/08 BOND #016030867	2300-000		249.06	97,733.08
07/01/08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		97,700.00	33.08
07/01/08		CHRISTOPHER BLANK, ESQ CLIENT TRUST FOR DAVID DUBIS Asset Sales Memo	RENT RENT - EASTBLUFF PROPERTY \$5,500.00	1222-000	5,500.00		5,533.08 5,533.08
07/21/08	12					5,500.00	33.08
07/21/08		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		5,500.00	33.08
07/21/08		REAL ESCRROW SERVICE, INC MARLENE NEGRETE 660 NEWPORT CENTER DR #1250 NEWPORT BEACH, CA 92660 REAL ESCRROW Asset Sales Memo PRUDENTIAL CALIFORNIA REALTY EMERALD BAY REALTY FIDELITY NATIONAL TITLE FIDELITY NATIONAL TITLE COUNTY OF ORANGE TAX COLLECTOR INDYMAC BANK NATIONAL CITY MORTGAGE	REAL ESTATE AGENT COMMISSION Memo Amount: 695,000.00 SALE PROCEEDS - REAL PROPERTY REAL PROPERTY \$695,000.00 REAL ESTATE AGENT COMMISSION Memo Amount ( 17,375.00 ) REAL ESTATE AGENT COMMISSION Memo Amount ( 17,375.00 ) REAL ESTATE AGENT COMMISSION Memo Amount ( 2,609.50 ) SELLING COSTS/ESCROW FEES Memo Amount: ( 1,761.10 ) SELLING COSTS/ESCROW FEES Memo Amount: ( 4,874.07 ) TAXES - NON PAYROLL Memo Amount: ( 584,028.40 ) SECURED CLAIM Memo Amount ( 32,999.40 )	1210-000 3510-000 3510-000 2500-000 2500-000 2820-000 4110-000 4110-000	20,192.52		20,225.61

EXHIBIT B

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page 3

Case No: 05-19595 -RK  
 Case Name: HANSEN, RICHARD T  
 Caspayer ID No: \*\*\*\*\*1763  
 For Period Ending: 07/24/08

Trustee Name: RICHARD A. MARSHACK, Trustee  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*2022 - General

Blanket Bond (per case limit): \$ 5,000,000.00  
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Deposit or Date	Check or Reference	Paid To - Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account - CD Balance (\$)
		PLAZA COMMUNITY ASSOC	SECURED CLAIM Memo Amount: ( 3,785.00 ) SECURED CLAIM	4120-000			
02/24/07		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		20,220.00	5.61
02/14/07		ALAN M. LURYA CLIENT TRUST ACCT SETTLE ADV 06-1322, 06-1323, 06-1076	SETTLEMENT	1129-000	60,920.65		60,926.26
02/14/07	7	Asset Sales Memo:	LIFE INSURANCE - PRUDENTIAL \$16,000.00				60,926.26
02/14/07	8	Asset Sales Memo	INVESTMENT PLAN - PRUDENTIAL \$12,000.00				60,926.26
02/14/07	9	Asset Sales Memo	AUTOMOBILE \$15,000.00				60,926.26
02/14/07	13	Asset Sales Memo	BENTLEY AUTO \$17,920.65				60,926.26
02/16/07		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		60,900.00	26.26
03/09/07		REAL ESCROW SERVICE, INC MARLENE NEGRETTE 660 NEWPORT CENTER DR #1250 NEWPORT BEACH CA 92660 REAL ESCROW	WELLESLEY  Memo Amount: 5,000.00 WELLESLEY	4110-000	5,000.00		5,026.26
03/09/07		REAL ESCROW SERVICE, INC MARLENE NEGRETTE 660 NEWPORT CENTER DR #1250 NEWPORT BEACH CA 92660 REAL ESCROW	EASTBLUFF  Memo Amount: 5,000.00 EASTBLUFF	4110-000	5,000.00		10,026.26
03/13/07		Transfer to Acct #*****2035	Bank Funds Transfer	9999-000		10,000.00	26.26
04/30/07		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	27,800.00		27,826.26
04/30/07	001054	RICHARD T. HANSEN AND ALAN M. LURYA C/O ALAN LURYA 18662 MAC ARTHUR BLVD #200 IRVINE, CA 92612	DEBTOR EXEMPTION PER ORDER ENT 1/26/07	8100-002		27,800.67	25.59
05/03/07		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	420.00		445.59
05/03/07	001065	COUNTY OF ORANGE TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702	TAXES - NON PAYROLL PER ORDER ENT 1/26/07	2820-000		444.86	0.73
05/24/07		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	177.00		177.73

**EXHIBIT B**

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Page 4

Case No. 05-19595-RK  
Case Name: HANSEN, RICHARD T  
Casepayer ID No. \*\*\*\*\*1763  
For Period Ending 07/21/08

Trustee Name: RICHARD A. MARSHACK, Trustee  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*2022 General  
Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account USD Balance (\$)
07/18/2007	004006	IRS RAIVS TEAM - MAIL STOP 6734 PO BOX 9941 OGDEN UT 84409	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 4506; 551-84-5828	2990-000		39.00	138.73
07/18/2007	004007	IRS RAIVS TEAM - MAIL STOP 6734 PO BOX 9941 OGDEN UT 84409	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 4506; 551-84-5828	2990-000		39.00	99.73
07/18/2007	004008	IRS RAIVS TEAM - MAIL STOP 6734 PO BOX 9941 OGDEN UT 84409	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 4506; 551-84-5828	2990-000		39.00	60.73
07/18/2007	004009	FTB ATTN RID UNIT CORP PO BOX 1468 SACRAMENTO CA 95812-1468	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 3516; 551-84-5828	2990-004		20.00	40.73
07/18/2007	004010	FTB ATTN RID UNIT CORP PO BOX 1468 SACRAMENTO CA 95812-1468	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 3516; 551-84-5828	2990-004		20.00	20.73
07/18/2007	004011	FTB ATTN RID UNIT CORP PO BOX 1468 SACRAMENTO CA 95812-1468	PHOTOCOPIES TAX RETURN COPY REQUEST FORM 3516; 551-84-5828	2990-004		20.00	0.73
07/16/2007		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	123,007.00		123,007.73
07/16/2007	004012	DONALD W SIEVEKE ESQ 1113 N SPURGEON STREET SANTA ANA CA 92701	ATTORNEY FOR TRUSTEE FEES PER ORDER ENTERED TOTAL APPROVED \$162,669 - AUTHORIZED 66% PAYMENT	3210-000		107,355.60	15,652.13
07/16/2007	004013	DONALD W SIEVEKE ESQ 1113 N SPURGEON STREET SANTA ANA CA 92701	ATTORNEY EXPENSES PER ORDER ENTERED 100% PAYMENT	3220-000		15,651.64	0.49
07/11/2007		US TREASURY	PHOTOCOPIES	2990-000		39.49	39.49
07/11/2007	004009	FTB ATTN RID UNIT CORP PO BOX 1468 SACRAMENTO CA 95812-1468	Stop Payment Reversal STOP PAY ADD SUCCESSFUL	2990-004		20.00	59.49
07/11/2007	004010	FTB ATTN RID UNIT CORP	Stop Payment Reversal STOP PAY ADD SUCCESSFUL	2990-004		20.00	79.49

**EXHIBIT B**

**FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 05-19595 -RK  
Case Name: HANSEN, RICHARD T

Trustee Name: RICHARD A. MARSHACK, Trustee  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*2022 General

Taxpayer ID No: \*\*\*\*\*1763  
For Period Ending: 07/30/08

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		PO BOX 1468 SACRAMENTO, CA 95812-1468					
*C 11/20/07	001011	FTB ATTN: RID UNIT CORP PO BOX 1468 SACRAMENTO, CA 95812-1468	Stop Payment Reversal STOP PAY ADD SUCCESSFUL	2990-004		-20.00	99.49
C 01/09/08	001014	INTERNATIONAL SURETIES, LTD. 203 CARONDELET STREET NEW ORLEANS, LA 70130	BOND BLANKET BOND PREMIUM 1/4/08-1/4/09; BOND #016030867	2300-000		86.90	12.59
C 01/26/08	001015	INTERNATIONAL SURETIES, LTD. 203 CARONDELET STREET NEW ORLEANS, LA 70130	BOND BOND INCREASE PREMIUM TO 1/4/08 BOND #016030867	2300-000		6.61	5.98
07/30/08		Transfer from Acct #*****2035	Bank Funds Transfer	9999-000	5,246.00		5,251.98
07/30/08	001016	LECG, LLC 655 W BROADWAY, SUITE 1300 SAN DIEGO, CA 92101	SPECIAL CONSULTANTS PER ORDER ENT 7/5/07	3731-000		5,146.00	105.98
07/30/08	001017	LECG, LLC	SPECIAL CONSULTANT EXP PER ORDER 7/5/07	3732-000		100.90	5.08

Memo Receipts: 1,085,000.00  
Memo Disbursements: 936,825.33  
Memo Allocation Net: 148,174.67

Account	Balance Forward	0.00	20 Checks	176,920.24
*****2022	17 Deposits	234,595.32	0 Adjustments Out	0.00
	0 Interest Postings	0.00	10 Transfers Out	234,320.00
	Subtotal	\$ 234,595.32	Total	\$ 411,240.24
	0 Adjustments In	0.00		
	7 Transfers In	176,650.00		
	Total	\$ 411,245.32		

\$234,595.32	
380,000.00	
695,000.00	
(20,192.53)	\$176,920.24
(97,982.14)	(10,000.00)
(5,000.00)	(10,000.00)
(5,000.00)	(5,000.00)
(10,000.00)	(5,000.00)
(10,000.00)	936,825.33
(10,000.00)	
(5,000.00)	\$1,083,745.57
(5,000.00)	

\$1,141,420.65



FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Estate No. 08-19595 -RK  
Estate Name HANSEN, RICHARD T  
Taxpayer ID No \*\*\*\*\*1763  
For Period Ending 07/24/08

Trustee Name: RICHARD A. MARSHACK, Trustee  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*2035 MMA

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
07/06/08		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	10,000.00		10,000.00
07/06/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	5.21		10,005.21
07/07/08		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		10,000.00	5.21
07/07/08		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	10,000.00		10,005.21
07/07/31/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	5.48		10,010.69
07/08/29/08		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		10,000.00	10.69
07/08/31/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	7.95		18.64
07/09/29/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	0.01		18.65
07/10/31/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	0.02		18.67
07/11/19/08		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	10,000.00		10,018.67
07/11/17/08		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	5,000.00		15,018.67
07/11/30/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	6.18		15,024.85
07/11/30/08		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	5,000.00		20,024.85
07/12/29/08	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	17.00		20,041.85
07/14/1/07		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	97,700.00		117,741.85
07/14/3/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	73.24		117,815.09
07/02/2/07		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	5,500.00		123,315.09
07/02/6/07		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	20,220.00		143,535.09
07/02/16/07		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	60,900.00		204,435.09
07/02/28/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	127.87		204,562.96
07/03/13/07		Transfer from Acct #*****2022	Bank Funds Transfer	9999-000	10,000.00		214,562.96
07/03/30/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	178.39		214,741.35

EXHIBIT B

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Cause No. 05-19595-RK  
 Cause Name HANSEN, RICHARD T  
 Esq. Reg. ID No. \*\*\*\*\*1763  
 Fed. Period Ending 07-24-08

Trustee Name: RICHARD A. MARSHACK, Trustee  
 Bank Name: BANK OF AMERICA  
 Account Number / CD #: \*\*\*\*\*2035 MMA  
 Blanket Bond (per case limit): \$ 5,000,000.00  
 Separate Bond (if applicable)

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account CD Balance (\$)
07-04-07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	175.75		214,917.10
07-04-07		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		27,800.00	187,117.10
07-05-07		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		420.00	186,697.10
07-08-29-07		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		177.00	186,520.10
07-08-31-07	13	BANK OF AMERICA	Interest Rate 1.000	1270-000	158.57		186,678.67
07-06-27-07		Transfer to Acct #*****2022	Bank Funds Transfer	9999-000		123,007.00	63,671.67
07-06-29-07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	139.95		63,811.62
07-07-31-07	13	BANK OF AMERICA	Interest Rate 1.000	1270-000	54.20		63,865.82
07-08-31-07	14	BANK OF AMERICA	Interest Rate 1.000	1270-000	54.24		63,920.06
07-09-28-07	13	BANK OF AMERICA	Interest Rate 0.750	1270-000	40.71		63,960.77
07-10-31-07	14	BANK OF AMERICA	Interest Rate 0.750	1270-000	40.75		64,001.52
07-11-30-07	14	BANK OF AMERICA	Interest Rate 0.650	1270-000	34.19		64,035.71
07-12-31-07	11	BANK OF AMERICA	Interest Rate 0.500	1270-000	30.61		64,066.32
07-01-31-08	11	BANK OF AMERICA	Interest Rate 0.400	1270-000	25.38		64,091.70
07-02-29-08	13	BANK OF AMERICA	Interest Rate 0.300	1270-000	15.23		64,106.93
07-03-31-08	13	BANK OF AMERICA	Interest Rate 0.250	1270-000	15.15		64,122.08
07-04-30-08	11	BANK OF AMERICA	Interest Rate 0.250	1270-000	13.14		64,135.22
07-05-30-08	11	BANK OF AMERICA	Interest Rate 0.150	1270-000	8.15		64,143.37
07-06-30-08	14	BANK OF AMERICA	Interest Rate 0.150	1270-000	7.89		64,151.26

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 05-19595 -RK  
Case Name: HANSEN, RICHARD T

Trustee Name: RICHARD A. MARSHACK, Trustee  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*2035 MMA

Taxpayer ID No: \*\*\*\*\*1763  
For Period Ending: 07/30/08

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

Memo Receipts: 0.00  
Memo Disbursements: 0.00  
Memo Allocation Net: 0.00

Account	Balance Forward	0.00					
*****2035	0 Deposits	0.00			0 Checks	0.00	
	25 Interest Postings	1,235.26			0 Adjustments Out	0.00	
	Subtotal	\$ 1,235.26			7 Transfers Out	176,650.00	
					Total	\$ 176,650.00	
	0 Adjustments In	0.00					
	10 Transfers In	234,320.00					
	Total	\$ 235,555.26					

Report Totals

Total Memo Receipts: 1,085,000.00  
Total Memo Disbursements: 936,825.33  
Total Memo Allocation Net: 148,174.67

Balance Forward	0.00					
17 Deposits	234,595.32			20 Checks	176,920.24	
25 Interest Postings	1,235.26			0 Adjustments Out	0.00	
Subtotal	\$ 235,830.58			17 Transfers Out	410,970.00	
				Total	\$ 587,890.24	
0 Adjustments In	0.00					
17 Transfers In	410,970.00					
Total	\$ 646,800.58			Net Total Balance	\$ 58,910.34	

\$1,235.26  
\$1,141,420.65

-----  
\$1,142,655.91

-----  
\$1,083,745.57

**EXHIBIT B**  
**PAGE 23**



Account Number 3758722022  
 01 01 148 06 M0000 E# 0  
 Last Statement: 05/30/2008  
 This Statement: 06/30/2008

H  
H

ESTATE OF  
 HANSEN, RICHARD T, DEBTOR  
 RICHARD MARSHACK - TRUSTEE  
 SA05-19595  
 C/O GLOBAL GOVERNMENT BANKING  
 \*\*\*\*\* TX1-492-08-16 \*\*\*\*\*

Customer Service  
 1-800-342-7722

Page 1 of 2

Bankruptcy Case Number: SA0519595

**SPECIAL MARKETS CHECKING ACCOUNT**

Account Summary Information

Statement Period 05/31/2008 - 06/30/2008	Statement Beginning Balance	5.98
Number of Deposits/Credits 0	Amount of Deposits/Credits	.00
Number of Checks 0	Amount of Checks	.00
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	5.98
Number of Enclosures 0	Service Charge	.00

Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
05/30	5.98	5.98	06/30	5.98	5.98

**Bank of America**  
 CUSTOMER CONNECTION  
 BANK OF AMERICA, N.A.  
 DALLAS, TEXAS 75283-2406



Account Number 3758722035  
 01 01 148 06 M000 E# 0  
 Last Statement: 05/30/2008  
 This Statement: 06/30/2008

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H

Customer Service  
 1-800-342-7722

ESTATE OF  
 HANSEN, RICHARD T, DEBTOR  
 RICHARD MARSHACK - TRUSTEE  
 SA05-19595  
 C/O GLOBAL GOVERNMENT BANKING  
 \*\*\*\*\* TX1-492-08-16 \*\*\*\*\*

Page 1 of 2

Bankruptcy Case Number: SA0519595

**SPECIAL MARKETS MONEY MARKET SAVINGS**

Account Summary Information

Statement Period 05/31/2008 - 06/30/2008	Statement Beginning Balance	64,143.37
Number of Deposits/Credits 1	Amount of Deposits/Credits	7.89
Number of Checks 0	Amount of Checks	.00
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	64,151.26
Number of Enclosures 0	Service Charge	.00

Interest Information

Amount of Interest Paid 7.89	Interest Paid Year-to-Date	84.94
Annual Percentage Yield Earned .15%		

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
06/30		7.89	INTEREST PAID ON 30 DAYS AVERAGE COLLECTED BALANCE OF \$64,143.37	09840006945

Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
05/30	64,143.37	64,143.37	06/30	64,151.26	64,151.26

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**CASH RECEIPTS AND DISBURSEMENTS RECORD  
FORM (2) BANK RECONCILIATION FORM**

**CHECKING ACCOUNT #2022**

(A) **BALANCE SHOWN ON BANK STATEMENT**  
For period ending 6/30/08

	\$ 5.98
--	---------

(B) **ADD**  
Any deposits or transfers listed in the Cash  
Receipts and Disbursements Record (Form 2)  
which are not shown on the Bank Statement  
  
transfer 7/30/08

\$ 5,246.00	

**TOTAL NEW DEPOSITS**

	\$ 5,246.00
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(C) **CALCULATE SUB-TOTAL DEPOSITS**

	\$ 5,251.98
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(D) **SUBTRACT**  
Any outstanding checks and withdrawals which are  
not shown on the Bank Statement.

ck #1016

\$ 5,146.00	
-------------	--

ck #1017

\$ 100.90	
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**TOTAL NEW DISBURSEMENTS**

	\$ 5,246.90
--	-------------

(E) **CALCULATE THE ENDING BALANCE (C -  
D)**

This amount should be the same as the current  
balance shown in the Cash Receipts and  
Disbursements Record (Form 2)

	\$ 5.08
--	---------

SHULMAN HODGES & BASTIAN LLP  
26632 TOWNE CENTRE DRIVE  
SUITE 300  
FOOTHILL RANCH, CALIFORNIA 92610