

1 DAVID R. ZARO (BAR NO. 124334)
 2 TED FATES (BAR NO. 227809)
 3 TIM C. HSU (BAR NO. 279208)
 4 ALLEN MATKINS LECK GAMBLE
 5 MALLORY & NATSIS LLP
 6 515 South Figueroa Street, Ninth Floor
 7 Los Angeles, California 90071-3309
 8 Phone: (213) 622-5555
 9 Fax: (213) 620-8816
 10 E-Mail: dzaro@allenmatkins.com
 11 tfates@allenmatkins.com
 12 thsu@allenmatkins.com

13 Attorneys for Court-appointed Receiver
 14 KRISTA L. FREITAG

15 UNITED STATES DISTRICT COURT
 16 CENTRAL DISTRICT OF CALIFORNIA
 17 WESTERN DIVISION

18 SECURITIES AND EXCHANGE
 19 COMMISSION,

20 Plaintiff,

21 v.

22 WORLD CAPITAL MARKET INC.;
 23 WCM777 INC.; WCM777 LTD. d/b/a
 24 WCM777 ENTERPRISES, INC.; and
 25 MING XU a/k/a PHIL MING XU,

26 Defendants,

27 KINGDOM CAPITAL MARKET, LLC;
 28 MANNA HOLDING GROUP, LLC;
 MANNA SOURCE INTERNATIONAL,
 INC.; WCM RESOURCES, INC.;
 AEON OPERATING, INC.; PMX
 JEWELS, LTD.; TOPACIFIC INC.;
 TO PACIFIC INC.; VINCENT J.
 MESSINA; and INTERNATIONAL
 MARKET VENTURES,

Relief Defendants.

Case No. CV-14-2334-JFW-MRW

ASSIGNED FOR ALL PURPOSES TO
 Judge John F. Walter

**SUPPLEMENTAL DECLARATION
 OF DAVID ZARO IN SUPPORT OF
 SECOND INTERIM FEE
 APPLICATION OF ALLEN
 MATKINS LECK GAMBLE
 MALLORY & NATSIS, FOR
 PAYMENT OF FEES AND
 REIMBURSEMENT OF EXPENSES;
 [PROPOSED] ORDER**

Date: March 23, 2015
 Time: 1:30 p.m.
 Ctrm: 16

DECLARATION OF DAVID ZARO

I, David Zaro, declare:

1. I am an attorney at the law firm of Allen Matkins Leck Gamble Mallory & Natsis LLP, ("Allen Matkins") counsel of record for Krista L. Freitag ("Receiver"), Court-appointed receiver for Defendants World Capital Market Inc. ("WCM"), WCM777 Inc., and WCM777 Ltd. d/b/a WCM777 Enterprises, Inc., Relief Defendants Kingdom Capital Market, LLC; Manna Holding Group, LLC; Manna Source International, Inc.; WCM Resources, Inc.; ToPacific Inc.; To Pacific Inc.; and their subsidiaries and affiliates (collectively, "Receivership Entities").

2. This Supplemental Declaration is made in support of Allen Matkins' Second Interim Fee Application ("Fee Application") [Dkt. 291] and in response to the Court's rulings and instructions at the March 23, 2015 hearing regarding certain fees and billing entries contained in the invoices submitted by Allen Matkins in support of the Fee Application, which invoices were attached as Exhibit "A" to the Fee Application [Dkt. 291, Pages 19-104]. I have personal knowledge of the facts of this declaration as to which I could and would personally and competently testify to if called upon to do so.

3. Per the Court's request, we have prepared a Billing Statement reflecting the amount of time spent by each attorney timekeeper each day. Attached hereto as Exhibit A is a copy of that invoice. We will provide this form of invoice with future applications.

4. Following the hearing on the Fee Application on March 23, 2015, I reviewed the invoices attached as Exhibit "A" to the Fee Application for the purpose of identifying and writing off certain entries concerning the review of pleadings. I also considered and identified the number of entries that appear to be inappropriate in light of the Court's rulings and guidance provided at the hearing. In addition, I transmitted the proposed write-offs to the SEC for their review. After the SEC

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