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UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

CAPITAL CONSULTANTS, LLC, f/k/a
CAPITAL CONSULTANTS, INC., JEFFREY
L. GRAYSON and BARCLAY GRAYSON,

Defendants.

Case No. CV 00-1290-KI

NOTICE OF CORRECTION TO FINAL FEE
REQUEST OF KPMG, LLP, TAX
COMPLIANCE CONSULTANTS FOR THE
RECEIVER

Date: December 17, 2007
Time: 1:30 p.m.
Dept: 9A
Judge: Hon. Garr M. King

On November 21, 2007, Thomas F. Lennon, the court-appointed receiver (the "Receiver") of Capital Consultants, LLC ("CCL"), filed and served Notice of Hearing for Approval of Final Report of the Receiver, Conditions for Discharge of Receiver, and for Approval of Final Fee Applications of the Receiver and his Professionals ("Notice") and the Seventh and Final Fee Applications of KPMG, LLP as Tax Compliance Consultants for the

Receiver ("KPMG Application"). The Notice and KPMG Application contained an incorrect sum for estimated fees for KPMG to complete the tax return services. The correct estimate submitted for Court approval is \$84,000.00 instead of \$62,000.00.

Dated: November 27, 2007

/s/ Jeffrey R. Patterson
Jeffrey R. Patterson
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Attorney for Receiver Thomas F. Lennon

PROOF OF SERVICE BY MAIL

I am employed in the County of San Diego, State of California. I am over the age of 18 and not a party to the within action. My business address is 501 West Broadway, 15th Floor, San Diego, California 92101-3541.

On November 27, 2007, I served on interested parties in said action the within:

NOTICE OF CORRECTION

by placing a true copy thereof in sealed envelope(s) addressed as stated on the attached mailing list and causing such envelope(s) to be deposited in the U.S. Mail at San Diego, California.

I am readily familiar with this firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with the U.S. Postal Service on that same day in the ordinary course of business. I am aware that on motion of party served, service is presumed invalid if postal cancellation date or postage meter date is more than 1 day after date of deposit for mailing in affidavit.

I declare under penalty of perjury that I am employed in the office of a member of the bar of this Court at whose direction the service was made and that the foregoing is true and correct.

Executed on November 27, 2007, at San Diego, California.

Jeffrey R. Patterson
(Type or print name)

/s/ Jeffrey R. Patterson
(Signature)

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