

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

CASE NO.: 2:09-CV-229-FTM-SPC

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

FOUNDING PARTNERS CAPITAL MANAGEMENT, CO,
and WILLIAM L. GUNLICKS,

Defendants,

SUN CAPITAL, INC.,
SUN CAPITAL HEALTHCARE, INC.,
FOUNDING PARTNERS STABLE-VALUE FUND, L.P.,
FOUNDING PARTNERS STABLE-VALUE FUND II, L.P.,
FOUNDING PARTNERS GLOBAL FUND, LTD, and
FOUNDING PARTNERS HYBRID-VALUE FUND, L.P.,

Relief Defendants.

**GRAYROBINSON, P.A.'S., AS COUNSEL TO FORMER RECEIVER, FIRST AND
FINAL APPLICATION FOR REIMBURSEMENT OF LEGAL FEES AND EXPENSES
AND MEMORANDUM OF LAW IN SUPPORT OF SAME**

GRAYROBINSON, P.A. ("GrayRobinson"), Counsel to Former Receiver, Leyza F. Blanco ("Blanco"), pursuant to this Court's Order Appointing Receiver dated April 20, 2009 (hereinafter, "Order Appointing Receiver) moves this Court for an Order Approving the Reimbursement of Legal Fees and Expenses ("Motion"). The grounds for this Motion are fully set forth in the Memorandum of Law below.

I. GENERAL BACKGROUND

1. On April 20, 2009, this Court entered an Order Appointing Receiver over FOUNDING PARTNERS STABLE-VALUE FUND, L.P., FOUNDING PARTNERS STABLE-VALUE FUND II, L.P., FOUNDING PARTNERS GLOBAL FUND, LTD, and FOUNDING PARTNERS HYBRID-VALUE FUND, L.P. (hereinafter “the Founding Partners Relief Defendants”).

2. On May 13, 2009, this Court entered an Opinion and Order removing Blanco as Receiver and GrayRobinson as counsel to Blanco and directed that each should thereafter take only those actions necessary to maintain the status quo until a new receiver was appointed. [CP# 70, Paragraph 4].

3. On May 20, 2009, this Court entered an Order Appointing Replacement Receiver, naming Daniel Newman as replacement receiver over the Founding Partners Relief Defendants.

4. Paragraph 4 of the Order Appointing Receiver, in pertinent part, authorized Blanco to:

...employ legal counsel...as the Receiver deems necessary and to fix and pay their reasonable compensation and reasonable expenses, as well as all reasonable expenses of taking possession of the assets and business of Founding Partners and the Relief Defendants, and exercising the power granted by this Order, subject to approval by this Court at the time to Receiver accounts to the Court for such expenditures and compensation;

5. Pursuant to paragraph 4 of the Order Appointing Receiver, Blanco retained GrayRobinson to provide legal services to her as receiver. GrayRobinson provided services and incurred expenses to investigate the affairs of the Receivership Entities, preserve the Receivership Assets and attempted to locate and recover additional assets during the period that Blanco served as receiver. These services were provided for the benefit of aggrieved investors, creditors, and other interested parties of the Founding Partners Relief Defendants.

6. Pursuant to the proposal provided to the Securities and Exchange Commission for purposes of Blanco's appointment as Receiver, GrayRobinson agreed to cap all fees for Billing Partners at \$325 per hour, and all fees for Billing Associates at \$250 per hour. These rates were set forth in the Commission's Emergency Motion for Appointment of Receiver and Memorandum of Law (hereinafter "Motion for Appointment of Receiver"), [CP# 30]. In addition, GrayRobinson did not bill for any time for services incurred in connection with the potential conflict of interest issue raised in this case. Furthermore, GrayRobinson has agreed to reduce its request for legal fees by twenty percent (20%) for the sole reason that it believes such reduction will be in the best interest of the estate. At the request of the Securities and Exchange Commission, GrayRobinson has further agreed to a hold-back of ten percent (10%) of the amount in fees requested herein until additional funds become available.

7. GrayRobinson's fees for professional services rendered and costs incurred through July 13, 2009 amounted to \$143,746.95 in fees and \$7,597.19 in costs. However, after agreeing to reduce its fee request by twenty percent (20%), GrayRobinson seeks an award in the amount of \$114,997.56 (i.e., 20% reduction of \$143,746.95) in fees and \$7,597.19 in costs, for a total of \$122,594.75. The request is consistent: (i) with the accommodation made to the Receiver of the hourly rate caps consistent with the Motion for Appointment of Receiver; (ii) with not billing for services rendered in connection with the potential conflict of interest issue raised in the case; and (iii) with the twenty percent (20%) reduction of the fees incurred.

8. The activities of GrayRobinson for the services covered by this Motion are billed in accordance with the Billing Instructions provided by the Commission and are coded in accordance with the billing codes required therein. A copy of the time detail for the time spent by GrayRobinson in representation of the Receiver in this matter is attached hereto as Exhibit

“A.” At the early stage of the receivership case during Blanco’s term as receiver, the work of GrayRobinson was primarily focused on locating and taking control of the receivership assets, preserving and cataloging the records of the Founding Partners Relief Defendants, meeting with aggrieved investors, and addressing legal issues presented by the Sun Capital Relief Defendants. A summary of the time spent by GrayRobinson in each of the specific Activity Categories required under the Billing Instructions is as follows:

Activity Category	Hours Expended	Fee Amount
Asset Analysis & Recovery	166.50	\$42,541.45
Asset Disposition	11.90	\$3,395.00
Business Operations	11.50	\$2,197.50
Case Administration	225.70	\$69,388.00
Employee Benefits/Pensions	4.00	\$1,210.00
Litigation Consulting	69.90	\$25,015.00
Totals	489.50	\$143,746.95

9. Moreover, the total hours billed by each GrayRobinson professional and their respective total amount of billing is set forth as Exhibit “B.”

10. The detail of expenses incurred by GrayRobinson is attached hereto as Exhibit “C.”

11. Neither the present receiver of this case, Daniel Newman, nor the Securities and Exchange Commission has objections to the relief sought herein.

MEMORANDUM OF LAW

It is well settled that this Court has the power to appoint a receiver and award the receiver and those appointed by her reimbursement of professional fees and expenses. See, e.g., Securities and Exchange Commission v. Mobley, No. 00-CV-1316, 1317RCC, 2000 WL 1702024 (S.D.N.Y. Nov. 13, 200) (court awarded reasonable fees for the receiver and his

professionals). The determination of fees to be awarded is largely within the discretion of the trial court. See *Monaghan v. Hill*, 140 F. 2d. 31, 34 (9th Cir. 1944). In determining reasonable compensation by a Receiver's professionals, the Court should consider the circumstances surrounding the receivership. *Elliot*, 953 F. 2d 1560, 1577 (11th Cir. 1992).

Here, because of the nature of this case, it was necessary for the receiver to employ attorneys familiar with financial frauds, federal receivership, securities laws, insolvency and healthcare issues. As discussed above, GrayRobinson discounted its normal and customary rates as an accommodation to the receivership and to conserve receivership assets. The rates charged by the attorneys and paralegals are at or below those charged by the attorneys and paralegals of comparable skill from other law firms in the Middle and Southern Districts of Florida. This is the first and final request for an award of compensation for services rendered by GrayRobinson and for un-reimbursed out-of-pocket costs although they have worked diligently on this matter and continue to do so.

This case was time-intensive for the former receiver and her professionals because of the need to resolve many issues rapidly and efficiently immediately upon her appointment. The attached Exhibits detail the time, nature and extent of the professional services rendered by GrayRobinson for the benefit of investors, creditors and other interested parties.

Although the SEC investigated and filed the initial pleadings in the case, the former receiver, with the assistance of GrayRobinson, assumed the primary responsibility for securing assets and records, investigating and analyzing events leading to the commencement of the proceeding, efforts to locate and gather investors' money and fielding of creditor and investor inquiries. The former receiver is sensitive to the need to conserve the assets of the receivership

estate but maintains that the fees and costs expended during her term as receiver in this matter were reasonable, necessary and benefited the receivership.

CONCLUSION

Under the provisions of the Order Appointing Receiver, Blanco was empowered, among other things, to engage professionals to assist her in carrying out her duties and obligations. The Order further provides that she may apply to the Court for authority to pay such professionals for services rendered and costs incurred. In exercising her duties, Blanco determined that the services rendered and the attendant fees and costs were reasonable, necessary, advisable and in the best interest of the receivership estate.

WHEREFORE, for the foregoing reasons, GrayRobinson as counsel to the former receiver, Leyza F. Blanco, requests that this first and final application for fees and expenses be approved and that the Court direct that payment be made from the receivership assets in the amount of \$114,997.56 (i.e., 20% reduction of \$143,746.95) in fees, of which ten percent (10%) will be held back until additional funds become available, and in the amount of \$7,597.19 in costs, for a total of \$122,594.75, and any further relief the Court deems just and proper.

Date: November 17th, 2009

Respectfully submitted,
GRAYROBINSON, P.A.
Counsel for Former Receiver, Leyza F. Blanco
1221 Brickell Avenue, Suite 1600
Miami, FL 33131
Leyza.Blanco@gray-robinson.com
Telephone: (305) 416-6880
Facsimile: (305) 416-6887

By: /s/ Patrick S. Scott
Patrick S. Scott
Florida Bar No.: 290025

EXHIBIT "A"

Time by Activity Code

Client / Matter 351057 Leyza Blanco as Receiver

1

Legal Representation of Receiver in In r

Activity Code 001

4/14/2009	Salgado, Cheryl	3.40	442.00	Limited research re Founding Partners and William L. Gunlicks including searching FINRA database for CRD report for William L. Gunlicks, obtaining Form ADV for Founding Partners Capital Management, and searching Dallas County District Court's website for TRO action filed by Annandale Partners; Telephone conferences with Dallas District Court and Countdown Couriers re obtaining copies of pleadings in Annandale cases.
4/14/2009	Schrils, Frederick S	2.90	942.50	Begin researching Founding Partners Capital Management and its principal, William Gunlicks; Assign and discuss additional research re same; Review and analyze the SEC's proposed Complaint and emergency motion; Lengthy telephone conference with L. Blanco re same.
4/15/2009	Schrils, Frederick S	4.50	1,462.50	Review and analyze draft emergency motion for asset freeze as well as Texas complaint filed against Sun Capital entities, and other recently entered orders appointing SEC Receivers, all in preparation for a strategy conference with SEC attorneys; Participate in lengthy status and strategy meeting (via telephone) with I. Anderson, R. Levenson, P. Soto, and L. Blanco; Begin reviewing and analyzing Stable Value Fund offering documents; Lengthy telephone conference with L. Blanco re case background, status, strategy, and potential action items requiring immediate attention in anticipation of imminent asset freeze and appointment of a Receiver; Telephone conference with I. Anderson re strategy and timing of SEC action.
4/16/2009	Reich, Ivan J	2.00	650.00	Exchanging multiple e-mails to/from/with Leyza Blanco, Rick Bendix regarding new receivership matter requiring contact information; with Leyza Blanco, Patrick Scott regarding reply to Opposition to Expand Receivership Motion.
4/17/2009	Reich, Ivan J	0.30	97.50	Exchanging e-mails with Leyza Blanco regarding Bendix contact information.
4/20/2009	Schrils, Frederick S	3.80	1,235.00	Continue discussing and formulating strategy for impending receivership and asset freeze; Exchange multiple email messages with L. Blanco and C. Salgado re same; Multiple telephone conferences with L. Blanco re status of SEC receivership and asset freeze motions; Review orders entered by the Court; Confer with L. Blanco re implementation of same; Multiple follow-up telephone conferences and email exchanges with L. Blanco re securing the offices and taking inventory of the contents.
4/20/2009	Anderson, Jr., Terrance W	10.60	2,650.00	Analysis of issues in connection with assisting L. Blanco in executing Orders on Founding Partners and begin analyzing assets of Founding Partners.
4/20/2009	Anderson, Jr., Terrance W	2.00	500.00	Traveling from Miami office to assist L. Blanco with execution of Order Appointing Receiver and Order Freezing assets of Founding Partners.

4/21/2009	Martinez, Juan	5.00	1,625.00	Begin analysis of contents of Founding Partners and inventory documents.
4/21/2009	Christianson, Ileana E	0.50	125.00	Review Asset Freeze Order and Appointment Order.
4/21/2009	Schrils, Frederick S	12.50	4,062.50	Travel to Naples to assist Receiver with the securing, identifying, and cataloging of property and records in the Founding Partners Naples offices; Participate in telephone conferences with SEC counsel and Chicago counsel re same; Return to Tampa.
4/22/2009	Anderson, Jr., Terrance W	2.00	500.00	Traveling from Naples back to Miami office after assisting L. Blanco with executing Orders on Founding Partners and indexing and inventorying documents and records of Founding Partners.
4/22/2009	Ellison, Alissa	17.30	2,880.45	Travel from Tampa to Naples; assist receiver in organizing documents in CFO's office and creating index; assist receiver in analyzing documents to locate possible bank accounts; travel from Naples to Tampa.
4/22/2009	Anderson, Jr., Terrance W	8.90	2,225.00	Continue examination of documents.
4/22/2009	Schrils, Frederick S	2.90	942.50	Exchange email messages with document review and indexing team re identification of additional property and bank accounts of the Receivership entities; Review and analyze the SEC's motion for asset freeze as to Sun Capital entities; Confer with Receiver re appointment process for Receiver's counsel and status of records inventory and review; Lengthy telephone conference with Receiver re Dallas investor lawsuits and efforts to secure Bermuda counsel to attach Bermuda bank accounts; Lengthy telephone conferences with Mayer Brown attorney re Texas litigation and other issues; Lengthy telephone conferences with Receiver re same.
4/22/2009	Ceide, Jennifer	3.00	375.00	UCC Searches, asset searches, lien searches on all defendants and relief defendants.
4/22/2009	Salgado, Cheryl	17.30	2,249.00	Travel to and return from Naples to assist Receiver with reviewing documents at Founding Partners' offices to continue identifying and marshalling assets, and begin indexing documents.
4/22/2009	Martinez, Juan	2.00	650.00	Travel from Naples to Miami.
4/23/2009	Sawczyn, Read	0.70	175.00	Conference with T. Pecchia regarding down loading information on dictaphones. Conference with F. Schrils regarding files and documents reviewed and analyzed to assist Receiver. Review of emails from Fred Schrils and TW Anderson.
4/23/2009	Schrils, Frederick S	7.10	2,307.50	Continue identifying action items and formulating strategy re same; Numerous lengthy telephone conferences with Receiver re analysis of Sun Capital's involvement and possible asset freeze and/or appointment of a monitor; Lengthy telephone conference with F. Terzo re legal issues underlying Sun Capital's alleged acquisition of government health care receivables and other related issues; Additional telephone conferences with F. Terzo and L. Blanco re issues pertaining to Sun Capital entities; Lengthy telephone conference with Sun Capital attorney re potential monitor arrangement; Follow-up telephone conference with L. Anderson re same; Follow-up telephone conferences and email exchanges with L. Blanco and F. Terzo re issues relating to the Sun Capital entities.

4/23/2009	Christianson, Ileana E	1.10	275.00	Review certain pleadings and documents.
4/23/2009	Terzo, Frank	1.00	325.00	Review of SEC notes from Thursday's meeting with the SEC and Sun Capital.
4/23/2009	Martinez, Juan	0.40	130.00	Conference with P. See regarding preparation of inventories; review and analyze emails issues pertaining to Sun and Founding Partners.
4/23/2009	Terzo, Frank	2.00	650.00	Discussion with Fred Schriels regarding results of hearings; discussion with Fred and Juan Martinez on what was found in the review of documents in Naples.
4/24/2009	Schriels, Frederick S	2.20	715.00	Review SEC press release and news stories triggered by same; Telephone conference with K. Burgess, attorney for the Stable Value Funds in the Texas litigation; Compose and send email message to L. Blanco re same; Review and analyze Order addressing Sun Capital asset freeze issues; Lengthy telephone conferences with F. Terzo and L. Blanco re results of meeting with Sun Capital representatives.
4/24/2009	Christianson, Ileana E	2.60	650.00	Research and analysis of cases where receivers were appointed on equitable grounds.
4/24/2009	Martinez, Juan	0.40	130.00	Conference with L. Blanco and team.
4/24/2009	Christianson, Ileana E	3.20	800.00	Prepare notices of default against Sun Capital and Sun Capital Health, and review credit and security agreements.
4/24/2009	Terzo, Frank	5.00	1,625.00	Review of the Koslow transcript in order to prepare the emergency motion to expand the powers of the receiver.
4/24/2009	Terzo, Frank	1.50	487.50	Review of Texas litigation.
4/24/2009	Christianson, Ileana E	2.10	525.00	Research and analysis regarding receivers appointed over relief defendants or subsequent transferees in lender-borrower scenarios.
4/25/2009	Terzo, Frank	8.00	2,600.00	Continued review of exhibits and Koslow transcript and assist Leyza Blanco in drafting of emergency motion to expand her powers; various conference calls with the SEC.
4/27/2009	Morrison, Chris	3.60	900.00	Researching Medicare Manual provisions re: limitations on reassignment; research statutory and regulatory prohibitions and exceptions to Medicare and Medicaid reassignment; research federal caselaw re: use of Medicare and Medicaid receivables as security and limitations on purchase by factors.
4/28/2009	Christianson, Ileana E	1.40	350.00	Research and analysis re: receiver's duties in filing complaints and certified orders for preserve jurisdiction.
4/28/2009	Morrison, Chris	1.70	425.00	Research re: data on disproportionate share payments in State of Florida; research re: application process for disproportionate share payments.
4/28/2009	Morrison, Chris	0.50	125.00	Telephone conference with Frank Terzo re: disproportionate share payments.
4/29/2009	Terzo, Frank	3.40	1,105.00	Review of lockbox agreements and notices to Suntrust of default and exercise of lenders rights to take proceeds from lockbox; conference call with Rick Addison representative of the investors; review of various UCC's that had been filed; work with Steve Solomon regarding filing notices of receivership in the various districts; revisions to default letters; review of case law in support of the equitable powers of the court to expand the receivership.

4/29/2009	Christianson, Ileana E	2.10	525.00	Research and analysis re: filing complaints as to unknown asset and their location.
4/29/2009	Morrison, Chris	3.30	825.00	Continue researching disproportionate share calculation, financial reporting related to disproportionate share, manner and frequency of payment.
4/29/2009	Christianson, Ileana E	1.30	325.00	Research and analysis re: extension of time under 28 U.S.C. § 754.
4/30/2009	Terzo, Frank	1.20	390.00	Review of various memorandums on the DSII receivables.
4/30/2009	Plotkin, Richard J	1.50	487.50	Continued review of information regarding accounts in Bermuda and work on determining point of contact for the bank. Follow up with bank representatives and receiver regarding the same.
4/30/2009	Morrison, Chris	6.00	1,500.00	Continue researching Medicare and Medicaid DSII calculation, accounting and payment; reviewing federal statutory and provisions re: Medicare DSII adjustments; reviewing CMS fact sheets and informational releases re: DSII adjustment; reviewing Florida Agency for Health Care Administration materials re: Medicaid DSII; reviewing Medicaid DSII data for FY 2006-07.
4/30/2009	Morrison, Chris	0.80	200.00	Telephone conference with Medicaid DSII staff at Agency for Health Care Administration re: Medicaid DSII calculation, payment and funding.
4/30/2009	Morrison, Chris	1.00	250.00	Prepare, review and respond to numerous emails with Florida Hospital Association re: Medicare DSII information.
5/1/2009	Christianson, Ileana E	0.50	125.00	Continue to coordinate development of website.
Total Activity Code 001		166.50	\$42,541.45	

Activity Code 002

5/4/2009	Plotkin, Richard J	2.00	650.00	Work on preparing notice of appointment of Receiver and Order freezing assets to Grosvenor Investment Management. Follow up regarding the same.
5/4/2009	Terzo, Frank	2.00	650.00	Review of memorandum in opposition to Receiver's motion to expand her powers.
5/4/2009	Terzo, Frank	1.60	520.00	Review of motion for TRO against Receiver from exercising her rights upon default by Sun Capital entities on the credit agreements.
5/6/2009	Christianson, Ileana E	3.20	800.00	Research re: cases cited in Response to Motion to Expand Powers.
5/6/2009	Christianson, Ileana E	3.10	775.00	Research re: cases cited in Motion for Modification of Order.
Total Activity Code 002		11.90	\$3,395.00	

Activity Code 003

4/24/2009	Ceide, Jennifer	1.00	125.00	Draft proposed order extending power of receiver; email to I. Anderson and B. Levenson regarding same.
4/25/2009	Ceide, Jennifer	0.50	62.50	Revisions to motion to expand powers of receiver over Sun Capital and Sun Capital Healthcare.

4/26/2009	Ceide, Jennifer	3.00	375.00	Further revisions to motion to expand powers of receiver over Sun Capital and Sun Capital Healthcare; prepare exhibits to be attached thereto.
4/27/2009	Ceide, Jennifer	0.40	50.00	Draft notice to withdraw emergency motion to expand powers of receiver.
4/28/2009	Solomon, Steven	3.50	1,137.50	Office conference with L. Blanco regarding operational issues; meeting with F. Terzo regarding expanded powers; follow-up regarding possible conflict issues.
4/28/2009	Ceide, Jennifer	2.00	250.00	Revisions to emergency motion to expand powers; prepare exhibits thereto.
4/28/2009	Ceide, Jennifer	0.80	100.00	Research on pending bankruptcies for Sun Capital and Sun Capital Healthcare.
5/1/2009	Plotkin, Richard J	0.30	97.50	Receipt and review of correspondence from Receiver requesting that we send notice of appointment to Grosevor Investment Management and follow up regarding the same.
Total Activity Code 003		11.50	\$2,197.50	

Activity Code 004

4/16/2009	Salgado, Cheryl	0.30	39.00	Telephone conference with Countdown Reporting and Dallas District Court re missing court file - Annadale vs. Founding Partners.
4/16/2009	Schrils, Frederick S	0.80	260.00	Conference with L. Blanco re anticipated timetable and strategy for possible asset freeze and receivership appointment.
4/17/2009	Schrils, Frederick S	0.80	260.00	Lengthy telephone conference with L. Blanco re strategy and additional background facts; Review and analyze complaint and related papers filed in Texas TRO action; Telephone conference with I. Anderson and B. Levenson re timing of court action.
4/17/2009	Salgado, Cheryl	3.60	468.00	Receipt, review and organize SEC documents for F. Schrils' review; Further telephone conference with Countdown Couriers, Dallas, re obtaining pleadings from Annadale vs. Founding Partners case.
4/20/2009	Plotkin, Richard J	0.70	227.50	Receipt and review of order Appointing receiver and order Freezing Assets and other Emergency Relief (.3) Conference call with Receiver regarding various issues implementing order. (.4)
4/21/2009	Christianson, Heana E	1.30	325.00	Telephone conferences with Global Relay, Legal Department, and follow up correspondences re: orders and instructions.
4/21/2009	Ellison, Alissa	12.50	2,081.25	Travel to Naples; assist receiver in securing and organizing office and begin creating and indexing of documents; travel from Naples to Tampa.
4/21/2009	Reich, Ivan J	0.50	162.50	Email from Pat Scott re receiver functions in early days and conference call with Pat and Leyza re what needs to be done.
4/21/2009	Anderson, Jr., Terrance W	10.10	2,525.00	Begin examining documents and records of Founding Partners in order to inventory and index same.
4/21/2009	Christianson, Heana E	0.30	75.00	Follow up emails with Global Relay counsel.

4/21/2009	Martinez, Juan	2.00	650.00	Travel to Naples to assist L. Blanco in takeover of Founding Partners.
4/21/2009	Salgado, Cheryl	12.50	1,625.00	Travel to and return from Naples to assist Receiver with reviewing documents at Founding Partners' offices in order to begin identification and marshalling of assets.
4/21/2009	Plotkin, Richard J	1.00	325.00	Multiple telephone conferences with Receiver regarding various issues with walk through and inventory of assets and information at Founding Partners Management office.
4/21/2009	Sawczyn, Read	0.60	150.00	Conference with Fred Schriels regarding background of action and work to be performed. Preparation of supplies and materials for assisting the Receiver in Naples.
4/21/2009	Christianson, Ileana E	0.80	200.00	Conferences with client re: several issues to handle; review correspondences re: same.
4/22/2009	Plotkin, Richard J	0.70	227.50	Continued discussions with Receiver regarding asset freeze and requested relief and options for addressing same.
4/22/2009	Martinez, Juan	8.50	2,762.50	Continue inventory and index of documents of Founding Partners.
4/22/2009	Terzo, Frank	1.00	325.00	Conference call with Leyza Blanco regarding status of the receivership.
4/22/2009	Christianson, Ileana E	0.80	200.00	Follow up with Global Relay; several correspondences with their counsel.
4/22/2009	Sawczyn, Read	17.30	4,325.00	Inventory and index all files and documents in the Chief Financial Officer's office. Conference with receiver regarding information obtained and analyzed in Naples office. Review of documents, inventory and index files in Northwest office. Assist receiver in analyzing all files and documents.
4/23/2009	Plotkin, Richard J	1.50	487.50	Continued discussions with Receiver regarding asset freeze and various questions and concerns regarding Sun Capital and possible conflicts with same.
4/23/2009	Ellison, Alissa	0.50	83.25	Participate in meeting with Fred Schriels and Read Sawczyn re: document review.
4/23/2009	Ceide, Jennifer	0.40	50.00	Draft receiver's request for notice.
4/23/2009	Salgado, Cheryl	0.80	104.00	Office conference with F. Schriels re document review; Email correspondence to Frank Terzo forwarding Harold Koslow's testimony; Further email correspondence to Frank Terzo forwarding Sun Capital/Founding Partners Credit Agreements.
4/24/2009	Christianson, Ileana E	0.30	75.00	Conference and correspondences with K. Welt re: proposal for set up of website.
4/24/2009	Reich, Ivan J	10.50	3,412.50	Conference with Leyza regarding expanding receivership over Sun Capital; conference with Frank Terzo and Leyza Blanco re same; meeting with legal representatives of Sun Capital; review proposed monitor order, actual receivership and freeze orders, default letter, loan documents; conference call x 2 with SEC counsel; review proposed interim order re examiner.
4/24/2009	Reich, Ivan J	0.80	260.00	Exchanging e-mails with/to/from Leyza Blanco, Patricia Soto regarding Asset Freeze Order and Order Appointing Receiver; and Frank Terzo, Leyza Blanco, Sarah Gold, Charlied Harper regarding Agreed Order Appointing Leyza Blanco, Receiver transmitted by Jennifer Ceide.

4/24/2009	Ceide, Jennifer	0.60	75.00	Begin drafting Receiver's First Interim Report.
4/24/2009	Plotkin, Richard J	0.50	162.50	Continued discussions with Receiver regarding issues with Sun Capital and making arrangements for document review of information obtained from Founding Partners Capital.
4/24/2009	Christianson, Ileana E	0.50	125.00	Several conferences with investors.
4/24/2009	Ceide, Jennifer	1.00	125.00	Prepare for meeting.
4/24/2009	Christianson, Ileana E	1.50	375.00	Supplement motion for expansion of Receiver's powers.
4/24/2009	Terzo, Frank	4.00	1,300.00	Meeting with the representatives and lawyers of SunCapital.
4/25/2009	Reich, Ivan J	1.70	552.50	Exchanging multiple e-mails to/from/with Ian Anderson, Leyza Blanco, Robert Levenson regarding Sun Healthcare; with Leyza Blanco transmitting Westlaw research on receivership; with Nathan Mancuso regarding Sun UCC-1's, lock box and provision 8.2.
4/25/2009	Ceide, Jennifer	1.00	125.00	Revisions to default letters to Sun Capital and Sun Capital Healthcare.
4/26/2009	Reich, Ivan J	1.30	422.50	Exchanging e-mails with/from/to Leyza Blanco regarding Receiver's Emergency Motion to Expand Powers of Receiver and Supporting Memorandum of Law; Leyza Blanco and Jennifer Ceide regarding Exhibits to Motion, letter and filing of the motion.
4/26/2009	Quintana, Marlene	8.00	2,600.00	Draft and revise motion.
4/26/2009	Terzo, Frank	8.00	2,600.00	Continued re-drafting of emergency motion to expand the powers of the receiver; various conferences with SEC; continued review of exhibits to the Coslow transcript.
4/27/2009	Schrils, Frederick S	0.40	130.00	Confer with Receiver and co-counsel re case status and strategy.
4/27/2009	Ceide, Jennifer	0.20	25.00	Email to R. Addison and D. Mizgala regarding emergency motion and exhibits thereto.
4/27/2009	Terzo, Frank	12.00	3,900.00	Travel to and from Fort Meyers for the hearing on the order to show cause regarding the freeze orders before Judge Steele; discussions with the various investors that attended the hearing; conference calls with the SEC; conference call with Fred Trills on various SEC matters; discussions with receiver on strategizing re-filing the emergency motion to expand the powers of the receiver to include the SunCapital entities.
4/27/2009	Reich, Ivan J	3.20	1,040.00	Exchanging multiple e-mails to/from/with Leyza Blanco, Frank Terzo regarding status (x6); with Jennifer Ceide regarding 2002 Credit Agreement (.3); with Leyza Blanco and Frank Terzo regarding research (x4); with Leyza Blanco, paralegals, Ileana Christianson regarding SEC case (x10); with Leyza Blanco, Frank Terzo, Ian Anderson regarding fee split and Sun (x6); to Leyza Blanco and Frank Terzo regarding Sun Trust lock box turnover letter and Westlaw research (x3).
4/28/2009	Ceide, Jennifer	0.20	25.00	Email to SEC of revised emergency motion for expansion of powers.
4/28/2009	Schrils, Frederick S	0.40	130.00	Telephone conference with B. Levenson of the SEC re expansion of receivership to Sun Capital entities.

4/28/2009	Terzo, Frank	8.00	2,600.00	Continued revisions to the emergency motion to expand the powers of the receiver; various conferences with the SEC; review of newly discovered information from Ernest & Young to add to the motion; review of default letters to SunCapital; review of assignment of Lockbox receivables of SunTrust; review of provider agreements as between hospitals and Sun Capital healthcare.
4/28/2009	Ceide, Jennifer	0.30	37.50	Arrangements for certified copies of order appointing receiver for filing of same in district court where property is located.
4/28/2009	Reich, Ivan J	0.80	260.00	Exchanging multiple e-mails to/from/with Leyza Blanco, David Mizgala, Jennifer Ceide, Frederick Addison, Frank Terzo regarding Emergency Motion (x4); Leyza Blanco, Frank Terzo regarding lockbox turnover letter (x3); to Leyza Blanco and Frank Terzo regarding Motion and Memo regarding expanding receivership (x1).
4/29/2009	Plotkin, Richard J	0.50	162.50	Receipt and review of research regarding 28 U.S.C.A. § 754 issues and follow up with Receiver regarding the same.
4/29/2009	Plotkin, Richard J	2.30	747.50	Receipt and review of information regarding various founding Partners accounts on deposit with the Bank of Bermuda and research regarding manner to enforce Freeze Order in Bermuda. Follow up with the Receiver to discuss same.
4/29/2009	Quintana, Marlene	1.30	422.50	Analyze employment issues.
4/29/2009	Reich, Ivan J	0.50	162.50	Exchanging e-mails with Jennifer Ceide regarding Final Emergency Motion to Expand Powers.
4/29/2009	Ceide, Jennifer	0.20	25.00	Draft letter to Judge regarding exhibits to emergency motion to expand powers of receiver.
4/29/2009	Solomon, Steven	4.50	1,462.50	Several meetings and research concerning recording assignments; meeting with L. Blanco regarding strategy; motion; conference with D. Teets regarding employee issue, personal property; draft notice, letter; follow-up regarding research, recording.
4/29/2009	Christianson, Ileana E	2.10	525.00	Several meetings with Receiver re: issues to research and properties' location; follow up regarding filing of complaints, civil cover sheets, and certified orders.
4/30/2009	Schrils, Frederick S	0.30	97.50	Review voice mail message from R. Friedman, counsel for Founding Partners' chief credit officer; Compose and send email message to L. Blanco re same.
4/30/2009	Ceide, Jennifer	0.20	25.00	Email to T. Greenberg regarding emergency motion to expand powers and exhibits thereto.
4/30/2009	Solomon, Steven	0.60	195.00	Conference with insurance agent; review documents from office; draft letter to agent.
4/30/2009	Terzo, Frank	1.00	325.00	Review of deposition.
4/30/2009	Terzo, Frank	0.40	130.00	Review of default letters.
4/30/2009	Terzo, Frank	0.40	130.00	Conference call with Paul Calli regarding recommendations for carve out on expenses on Bill Gunlick.
4/30/2009	Terzo, Frank	0.80	260.00	Discussion with Jack Hartog regarding the differences between Medicaid Receivables and Medicare Receivables.

4/30/2009	Terzo, Frank	0.40	130.00	Conference call with Jordi Gusso regarding setting up a conference call with the Suncapital principals.
4/30/2009	Terzo, Frank	1.50	487.50	Meeting with the SEC attorneys.
5/1/2009	Christianson, Ileana E	1.10	275.00	Several correspondences re: set up of website; coordinate set up.
5/1/2009	Terzo, Frank	1.00	325.00	Conference call with Biff Marshall regarding current status of case against the Sun Capital entities.
5/1/2009	Quintana, Marlene	2.00	650.00	Analyze and research regarding employment matters.
5/5/2009	Scott, Patrick S	12.00	5,400.00	Reviewed file (3.0); prepared for and attended hearing in Ft. Myers on order to show cause why receivership should be extended; conferences with L. Blanco, I. Anderson, R. Addison, L. Heller.
5/5/2009	Christianson, Ileana E	0.50	125.00	Several correspondences re: web site set up.
5/5/2009	Terzo, Frank	1.00	325.00	Conference call with Leyza Blanco regarding results of hearing.
5/5/2009	Schriels, Frederick S	0.50	175.00	Review and analyze Gunlick's emergency motion to lift or modify asset freeze; Review and convey message from Global Fund's Cayman attorney to Receiver.
5/6/2009	Terzo, Frank	1.00	325.00	Review of draft reply to response made by Sun Capital to Expansion of receiver duties.
5/6/2009	Terzo, Frank	1.60	520.00	Conference call with Attorneys regarding assigning tasks for purpose of preparing and responding to various pending motions by Sun Capital.
5/6/2009	Scott, Patrick S	2.00	900.00	Reviewed cases printed on receivership expansion; reviewed J. Gusso's proposed confidentiality and non-waiver agreement for meeting; exchanged numerous memos with L. Blanco and researchers.
5/6/2009	Scott, Patrick S	7.00	3,150.00	Conferences with L. Blanco to plan strategy and drafting of reply and response to Sun Capital motions; telephone conferences with L. Blanco, and other firm attorneys re same; reviewed SEC's response to Gunlick's emergency motion to amend order freezing assets; Reviewed new papers filed by Sun Capital; legal research re scope of receivership issues; Conference with A. Spector (1.0).
5/6/2009	Terzo, Frank	1.50	487.50	Draft Outline of Response to Sun's Motion for TRO.
5/7/2009	Ceide, Jennifer	0.20	25.00	Email to R. Addison regarding missing pages to Koslow transcript.
5/7/2009	Reich, Ivan J	0.10	32.50	Receipt and review of Order Granting Receiver's Motion for Leave to File Memorandum in Reply to Sun Capital, Inc. and Sun Capital Healthcare, Inc.'s May 4, 2009 Memorandum in Opposition to Expand Powers of Receiver Over Relief.
5/7/2009	Terzo, Frank	0.80	260.00	Conference with Receiver on various outstanding issues re for order hearing under entered by court freezing Gunlicks assets.
5/7/2009	Terzo, Frank	0.80	260.00	Review of response to TRO draft response to the TRO.
5/7/2009	Christianson, Ileana E	5.20	1,300.00	Supplement and revise reply to response on motion to expand powers; continue research and analysis of supporting law to incorporate therein.

5/8/2009	Scott, Patrick S	11.10	4,995.00	Revised reply to Sun Capital's reponse, and response to Sun Capital's motion for TRO; Conferences with I. Reich (8x), J. Unger (3x), L. Blanco (12x), re Monday's hearings, and revisions to reply and response; assemble exhibits; drafted notice of appearance; reviewed New York case cited by I. Reich.
5/10/2009	Scott, Patrick S	1.50	675.00	Reviewed file in preparation for tomorrow's hearings.
5/11/2009	Scott, Patrick S	11.50	5,175.00	Prepared for and attended hearing in Ft. Myers re receiver's motion to expand receivership, Sun Capital's motion for TRO and to restrict receivership, and SEC's motion for freeze; Conferences with L. Blanco and I. Reich; Conferences with B. Feldman and I. Anderson, L. Blanco.
5/14/2009	Ceide, Jennifer	0.20	25.00	Email to C. Rasile regarding Anandale law suits against Sun Capital and Founding partners.
5/14/2009	Ceide, Jennifer	0.20	25.00	Email to R. Pittaluga regarding motion to appoint new receiver.
5/15/2009	Ceide, Jennifer	0.20	25.00	Call to FPL regarding payment due and legal issues regarding same.
5/15/2009	Ceide, Jennifer	0.20	25.00	Draft letter to FPL regarding Founding Partners account and appointment of receiver and regarding appointment of new receiver.
7/13/2009	Terzo, Frank	1.00	325.00	Research on Rules of Evidence of 408 regarding e-mails sent by Proskauer Rose incident to investigation of the Sun Capital entities and the relationship with Founding Partners.
Total Activity Code 004		225.70	\$69,388.00	

Activity Code 006

5/1/2009	Morrison, Chris	1.20	300.00	Reviewing Medicaid DSII materials provided by AIICA; reviewing federal statutes re: Medicaid DSII.
5/1/2009	Solomon, Steven	2.80	910.00	Conference with Frank Terzo regarding auditor's examination; review transcript; discuss expanded powers; calls to former employees regarding benefits, COBRA.
Total Activity Code 006		4.00	\$1,210.00	

Activity Code 010

4/21/2009	Reich, Ivan J	0.30	97.50	Receipt and review of SEC complaint.
4/25/2009	Reich, Ivan J	0.30	97.50	Receipt and review of email from Leyza and review of default letter; review UCC-1s.
4/26/2009	Reich, Ivan J	1.00	325.00	Receipt and review of motion, letter and loan agreements.
4/27/2009	Reich, Ivan J	1.60	520.00	Receipt and review of email from Frank and review cases on appointment of receiver without wrongdoing on targets part.
4/28/2009	Reich, Ivan J	0.10	32.50	Receipt and review of email from Leyza re forensic expert.
4/28/2009	Reich, Ivan J	10.00	3,250.00	Draft and revise lockback transfer notice; review credit agreement and lockback agreement; draft provider letters; consultation with client; consultation with Frank; research on powers to extend receivership; revise motion to expand powers of receiver.

5/1/2009	Schrils, Frederick S	0.40	140.00	Review email message from R. Friedman, counsel for M. Fues; Compose and send email message to R. Friedman.
5/1/2009	Terzo, Frank	1.00	325.00	Conference call with Paul Calli regarding attempting to receive consideration in exchange of living expenses for Bill Gunlick.
5/1/2009	Terzo, Frank	1.00	325.00	Conference call with Arthur Spector and Jordi Gusso regarding a consensus and settlement with the Sun entities.
5/1/2009	Terzo, Frank	2.00	650.00	Meeting with Rick Addison regarding the status of the class action suit brought in Texas; responses by his investors and actions taken by the receiver.
5/1/2009	Terzo, Frank	0.60	195.00	Review of responses made to the defaults declared by Founders against Sun Capital entities.
5/4/2009	Reich, Ivan J	0.30	97.50	Telephone conference with Pat Scott.
5/4/2009	Solomon, Steven	3.50	1,137.50	Confer with F. Terzo regarding Sun Capital's response to Motion to expand powers; review Suntel; review Florida Standard regarding services provided; follow up regarding issues concerning retention; follow up regarding miscellaneous actions.
5/4/2009	Schrils, Frederick S	0.50	175.00	Review and analyze Sun Capital's opposition memorandum; Telephone conference with F. Terzo to discuss and analyze Sun Capital's arguments in opposition to expansion of Receivership.
5/5/2009	Terzo, Frank	1.60	520.00	Discussions with Paul Calli and Steve Solomon regarding issues for the pending hearing before the court on Gunlick's opposition to the freeze.
5/5/2009	Reich, Ivan J	0.10	32.50	Email to Pat and Leyza re hearing.
5/5/2009	Reich, Ivan J	2.50	1,000.00	Telephone conference with Pat Scott re hearings and motions; review motions filed by Founding's principal as well as Sun Capital response to our motion and their additional motion for injunctive relief; telephone with Leyza; telephone with Frank Terzo.
5/6/2009	Scott, Patrick S	5.00	2,250.00	Legal research in preparation to draft responsive memorandum of law; conferences with L. Blanco, B. Marshall, F. Terzo, J. Martinez, T. Anderson re research and rules; drafted two affidavits and responsive memorandum re same.
5/6/2009	Reich, Ivan J	5.90	1,917.50	Email from me to all on team x 11; Receipt and review of emails from Pat Scott x 9 and x 1 to him; from Steve Solomon x 5 and x 5 to him; from Robert Schatzman x 3 and x 2 to him; from Frank Terzo x 3; from Jennie Ciede x 1 and to her x 1; from Nate Mancuso x 1; from Leyza Blanco x 6 and x 3 to her; from Ileana Christiansen x 1 and to her x 2; from David Urrutic x 1; from Sarah Gold x 2 and x 2 to her.
5/6/2009	Reich, Ivan J	13.00	5,200.00	Teleconference with Receiver; teleconference with Frank, Leyza, Pat and Bobby re devision of work; teleconference with Ileana re research; review Sun Caital's memorandum and motion and draft motion for leave to file reply and reply memorandum plus reasearch rearding same; research and review case law cited by other side.
5/7/2009	Reich, Ivan J	6.50	2,600.00	Review motion for TRO and research and draft response to same.

5/7/2009	Reich, Ivan J	4.00	1,300.00	Receipt and review of emails from me to team x 10; emails from Ileana Christianson x 2 and to her x 2; emails from Leyza Blanco x 6 and x 5 to her; telephone with Leyza; emails from Pat Scott x 5 and to him X 2; 1 email from Steve Solomon; receipt and review OPINION AND ORDER finding that the Order Freezing Assets and Other Emergency Relief shall continue in effect as to defendant William L. Gunlicks until further order of the Court; denying Emergency Motion to amend and/or modify order freezing assets and other emergency relief; telephone with Ileana.
5/8/2009	Reich, Ivan J	2.20	715.00	Email to and Pat and Leyza x 3; Receipt and review of emails from Pat Scott x 7 and to x 5; emails from Leyza Blanco x 3; email from Janet Levy; email from Jennie Ceide; email to and from Ian Anderson.
5/8/2009	Reich, Ivan J	2.00	650.00	Conference with Pat; teleconference with SEC; teleconference with Leyza.
5/9/2009	Reich, Ivan J	0.20	65.00	Receipt and review of email to and from Leyza re hearing and memos.
5/10/2009	Reich, Ivan J	0.90	292.50	Receipt and review of 3 emails from and 2 emails to Pat Scott; 2 emails from Leyza; 2 emails to both.
5/11/2009	Reich, Ivan J	3.00	975.00	Conference with Leyza and Pat in preparation for hearing; review offering statement in connection with same; teleconference with Leyza and pat; review motion to dismiss by Sun Capital.
5/11/2009	Reich, Ivan J	0.30	97.50	Receipt and review of motion to dismiss by Sun Capital.
5/13/2009	Reich, Ivan J	0.10	32.50	Receipt and review of OPINION AND ORDER denying Emergency Motion to expand powers of Receiver; granting in part Motion for modification of order appointing Receiver with temporary restraining order to the extent that the Court will in due course enter an order allowing Sun Capital to litigate any breach of contract claims it has in regard to the underlying loan agreements; denying Emergency Motion for asset freeze order and other relief. Leyza F. Blanco and GrayRobinson, PA are removed as the Receiver and counsel for the Receiver, respectively, and may hereafter take only those actions necessary to maintain the status quo until a new receiver is appointed. The SEC shall forthwith cause a full conflicts check to be made by the two other suggested receivers, and such other potential receivers as it deems appropriate, and notify the Court of the results and its recommendation for a substitute receiver.
Total Activity Code 010		69.90	\$25,015.00	
		489.50	\$143,746.95	

EXHIBIT "B"

Time by Timekeeper

Client / Matter	351057 Leyza Blanco as Receiver	1	Legal Representation of Receiver in In r
<hr/>			
<u>Anderson, Jr., Terrance</u>			
Activity Code 001			
4/20/2009	10.60	2,650.00	Analysis of issues in connection with assisting L. Blanco in executing Orders on Founding Partners and begin analyzing assets of Founding Partners.
4/20/2009	2.00	500.00	Traveling from Miami office to assist L. Blanco with execution of Order Appointing Receiver and Order Freezing assets of Founding Partners.
4/22/2009	2.00	500.00	Traveling from Naples back to Miami office after assisting L. Blanco with executing Orders on Founding Partners and indexing and inventorying documents and records of Founding Partners.
4/22/2009	8.90	2,225.00	Continue examination of documents.
Total Activity Code 001		23.50	\$5,875.00
<hr/>			
Activity Code 004			
4/21/2009	10.10	2,525.00	Begin examining documents and records of Founding Partners in order to inventory and index same.
Total Activity Code 004		10.10	\$2,525.00
Total for Timekeeper Anderson, Jr., Terr		33.60	\$8,400.00

Ceide, Jennifer**Activity Code 001**

4/22/2009	3.00	375.00	UCC Searches, asset searches, lien searches on all defendants and relief defendants.
-----------	------	--------	--

Total Activity Code 001	3.00	\$375.00	
--------------------------------	-------------	-----------------	--

Activity Code 003

4/24/2009	1.00	125.00	Draft proposed order extending power of receiver; email to I. Anderson and B. Levenson regarding same.
4/25/2009	0.50	62.50	Revisions to motion to expand powers of receiver over Sun Capital and Sun Capital Healthcare.
4/26/2009	3.00	375.00	Further revisions to motion to expand powers of receiver over Sun Capital and Sun Capital Healthcare; prepare exhibits to be attached thereto.
4/27/2009	0.40	50.00	Draft notice to withdraw emergency motion to expand powers of receiver.
4/28/2009	2.00	250.00	Revisions to emergency motion to expand powers; prepare exhibits thereto.
4/28/2009	0.80	100.00	Research on pending bankruptcies for Sun Capital and Sun Capital Healthcare.

Total Activity Code 003	7.70	\$962.50	
--------------------------------	-------------	-----------------	--

Activity Code 004

4/23/2009	0.40	50.00	Draft receiver's request for notice.
4/24/2009	1.00	125.00	Prepare for meeting.
4/24/2009	0.60	75.00	Begin drafting Receiver's First Interim Report.
4/25/2009	1.00	125.00	Revisions to default letters to Sun Capital and Sun Capital Healthcare.
4/27/2009	0.20	25.00	Email to R. Addison and D. Mizgala regarding emergency motion and exhibits thereto.
4/28/2009	0.30	37.50	Arrangements for certified copies of order appointing receiver for filing of same in district court where property is located.
4/28/2009	0.20	25.00	Email to SEC of revised emergency motion for expansion of powers.
4/29/2009	0.20	25.00	Draft letter to Judge regarding exhibits to emergency motion to expand powers of receiver.
4/30/2009	0.20	25.00	Email to T. Greenberg regarding emergency motion to expand powers and exhibits thereto.
5/7/2009	0.20	25.00	Email to R. Addison regarding missing pages to Koslow transcript.
5/14/2009	0.20	25.00	Email to C. Rasile regarding Anandale law suits against Sun Capital and Founding partners.

	5/14/2009	0.20	25.00	Email to R. Pittaluga regarding motion to appoint new receiver.
	5/15/2009	0.20	25.00	Call to FPL regarding payment due and legal issues regarding same.
	5/15/2009	0.20	25.00	Draft letter to FPL regarding Founding Partners account and appointment of receiver and regarding appointment of new receiver.
Total Activity Code	004	5.10	\$637.50	
Total for Timekeeper	Celde, Jennifer	15.80	\$1,975.00	

Christianson, Heana E**Activity Code 001**

4/21/2009	0.50	125.00	Review Asset Freeze Order and Appointment Order.
4/23/2009	1.10	275.00	Review certain pleadings and documents.
4/24/2009	2.60	650.00	Research and analysis of cases where receivers were appointed on equitable grounds.
4/24/2009	3.20	800.00	Prepare notices of default against Sun Capital and Sun Capital Health, and review credit and security agreements.
4/24/2009	2.10	525.00	Research and analysis regarding receivers appointed over relief defendants or subsequent transferees in lender-borrower scenarios.
4/28/2009	1.40	350.00	Research and analysis re: receiver's duties in filing complaints and certified orders for preserve jurisdiction.
4/29/2009	1.30	325.00	Research and analysis re: extension of time under 28 U.S.C. § 754.
4/29/2009	2.10	525.00	Research and analysis re: filing complaints as to unknown asset and their location.
5/1/2009	0.50	125.00	Continue to coordinate development of website.

Total Activity Code 001	14.80	\$3,700.00	
--------------------------------	--------------	-------------------	--

Activity Code 002

5/6/2009	3.20	800.00	Research re: cases cited in Response to Motion to Expand Powers.
5/6/2009	3.10	775.00	Research re: cases cited in Motion for Modification of Order.

Total Activity Code 002	6.30	\$1,575.00	
--------------------------------	-------------	-------------------	--

Activity Code 004

4/21/2009	0.80	200.00	Conferences with client re: several issues to handle; review correspondences re: same.
4/21/2009	0.30	75.00	Follow up emails with Global Relay counsel.
4/21/2009	1.30	325.00	Telephone conferences with Global Relay, Legal Department, and follow up correspondences re: orders and instructions.
4/22/2009	0.80	200.00	Follow up with Global Relay; several correspondences with their counsel.
4/24/2009	1.50	375.00	Supplement motion for expansion of Receiver's powers.
4/24/2009	0.50	125.00	Several conferences with investors.
4/24/2009	0.30	75.00	Conference and correspondences with K. Welt re: proposal for set up of website.

	4/29/2009	2.10	525.00	Several meetings with Receiver re: issues to research and properties' location; follow up regarding filing of complaints, civil cover sheets, and certified orders.
	5/1/2009	1.10	275.00	Several correspondences re: set up of website; coordinate set up.
	5/5/2009	0.50	125.00	Several correspondences re: web site set up.
	5/7/2009	5.20	1,300.00	Supplement and revise reply to response on motion to expand powers; continue research and analysis of supporting law to incorporate therein.
Total Activity Code 004		14.40	\$3,600.00	
Total for Timekeeper Christanson, Ilean		35.50	\$8,875.00	

Ellison, Alissa

Activity Code 001

	4/22/2009	17.30	2,880.45	Travel from Tampa to Naples; assist receiver in organizing documents in CFO's office and creating index; assist receiver in analyzing documents to locate possible bank accounts; travel from Naples to Tampa.
--	-----------	-------	----------	--

Total Activity Code 001	17.30	\$2,880.45		
--------------------------------	--------------	-------------------	--	--

Activity Code 004

	4/21/2009	12.50	2,081.25	Travel to Naples; assist receiver in securing and organizing office and begin creating and indexing of documents; travel from Naples to Tampa.
	4/23/2009	0.50	83.25	Participate in meeting with Fred Schriels and Read Sawczyn re: document review.

Total Activity Code 004	13.00	\$2,164.50		
--------------------------------	--------------	-------------------	--	--

Total for Timekeeper Ellison, Alissa	30.30	\$5,044.95		
---	--------------	-------------------	--	--

Martinez, Juan**Activity Code 001**

4/21/2009	5.00	1,625.00	Begin analysis of contents of Founding Partners and inventory documents.
4/22/2009	2.00	650.00	Travel from Naples to Miami.
4/23/2009	0.40	130.00	Conference with P. See regarding preparation of inventories; review and analyze emails issues pertaining to Sun and Founding Partners.
4/24/2009	0.40	130.00	Conference with L. Blanco and team.

Total Activity Code 001	7.80	\$2,535.00	
--------------------------------	-------------	-------------------	--

Activity Code 004

4/21/2009	2.00	650.00	Travel to Naples to assist L. Blanco in takeover of Founding Partners.
4/22/2009	8.50	2,762.50	Continue inventory and index of documents of Founding Partners.

Total Activity Code 004	10.50	\$3,412.50	
--------------------------------	--------------	-------------------	--

Total for Timekeeper Martinez, Juan	18.30	\$5,947.50	
--	--------------	-------------------	--

Morrison, Chris**Activity Code 001**

4/27/2009	3.60	900.00	Researching Medicare Manual provisions re: limitations on reassignment; research statutory and regulatory prohibitions and exceptions to Medicare and Medicaid reassignment; research federal caselaw re: use of Medicare and Medicaid receivables as security and limitations on purchase by factors.
4/28/2009	0.50	125.00	Telephone conference with Frank Terzo re: disproportionate share payments.
4/28/2009	1.70	425.00	Research re: data on disproportionate share payments in State of Florida; research re: application process for disproportionate share payments.
4/29/2009	3.30	825.00	Continue researching disproportionate share calculation, financial reporting related to disproportionate share, manner and frequency of payment.
4/30/2009	6.00	1,500.00	Continue researching Medicare and Medicaid DSII calculation, accounting and payment; reviewing federal statutory and provisions re: Medicare DSII adjustments; reviewing CMS fact sheets and informational releases re: DSII adjustment; reviewing Florida Agency for Health Care Administration materials re: Medicaid DSII; reviewing Medicaid DSII data for FY 2006-07.
4/30/2009	0.80	200.00	Telephone conference with Medicaid DSII staff at Agency for Health Care Administration re: Medicaid DSII calculation, payment and funding.
4/30/2009	1.00	250.00	Prepare, review and respond to numerous emails with Florida Hospital Association re: Medicare DSII information.

Total Activity Code 001	16.90	\$4,225.00	
--------------------------------	--------------	-------------------	--

Activity Code 006

5/1/2009	1.20	300.00	Reviewing Medicaid DSII materials provided by AHCA; reviewing federal statutes re: Medicaid DSII.
----------	------	--------	---

Total Activity Code 006	1.20	\$300.00	
--------------------------------	-------------	-----------------	--

Total for Timekeeper Morrison, Chris	18.10	\$4,525.00	
---	--------------	-------------------	--

Plotkin, Richard J**Activity Code 001**

4/30/2009	1.50	487.50	Continued review of information regarding accounts in Bermuda and work on determining point of contact for the bank. Follow up with bank representatives and receiver regarding the same.
-----------	------	--------	---

Total Activity Code 001	1.50	\$487.50	
--------------------------------	-------------	-----------------	--

Activity Code 002

5/4/2009	2.00	650.00	Work on preparing notice of appointment of Receiver and Order freezing assets to Grosvenor Investment Management. Follow up regarding the same.
----------	------	--------	---

Total Activity Code 002	2.00	\$650.00	
--------------------------------	-------------	-----------------	--

Activity Code 003

5/1/2009	0.30	97.50	Receipt and review of correspondence from Receiver requesting that we send notice of appointment to Grosevenor Investment Management and follow up regarding the same.
----------	------	-------	--

Total Activity Code 003	0.30	\$97.50	
--------------------------------	-------------	----------------	--

Activity Code 004

4/20/2009	0.70	227.50	Receipt and review of order Appointing receiver and order Freezing Assets and other Emergency Relief (.3) Conference call with Receiver regarding various issues implementing order. (.4)
4/21/2009	1.00	325.00	Multiple telephone conferences with Receiver regarding various issues with walk through and inventory of assets and information at Founding Partners Management office.
4/22/2009	0.70	227.50	Continued discussions with Receiver regarding asset freeze and requested relief and options for addressing same.
4/23/2009	1.50	487.50	Continued discussions with Receiver regarding asset freeze and various questions and concerns regarding Sun Capital and possible conflicts with same.
4/24/2009	0.50	162.50	Continued discussions with Receiver regarding issues with Sun Capital and making arrangements for document review of information obtained from Founding Partners Capital.
4/29/2009	2.30	747.50	Receipt and review of information regarding various founding Partners accounts on deposit with the Bank of Bermuda and research regarding manner to enforce Freeze Order in Bermuda. Follow up with the Receiver to discuss same.
4/29/2009	0.50	162.50	Receipt and review of research regarding 28 U.S.C.A. ° 754 issues and follow up with Receiver regarding the same.

Total Activity Code 004	7.20	\$2,340.00	
--------------------------------	-------------	-------------------	--

Total for Timekeeper Plotkin, Richard J	11.00	\$3,575.00
--	--------------	-------------------

Quintana, Marlene

Activity Code 004

4/26/2009	8.00	2,600.00	Draft and revise motion.
4/29/2009	1.30	422.50	Analyze employment issues.
5/1/2009	2.00	650.00	Analyze and research regarding employment matters.

Total Activity Code 004 **11.30** **\$3,672.50**

Total for Timekeeper Quintana, Marlene **11.30** **\$3,672.50**

Reich, Ivan J**Activity Code 001**

4/16/2009	2.00	650.00	Exchanging multiple e-mails to/from/with Leyza Blanco, Rick Bendix regarding new receivership matter requiring contact information; with Leyza Blanco, Patrick Scott regarding reply to Opposition to Expand Receivership Motion.
4/17/2009	0.30	97.50	Exchanging e-mails with Leyza Blanco regarding Bendix contact information.
Total Activity Code 001	2.30	\$747.50	

Activity Code 004

4/21/2009	0.50	162.50	Email from Pat Scott re receiver functions in early days and conference call with Pat and Leyza re what needs to be done.
4/24/2009	0.80	260.00	Exchanging e-mails with/to/from Leyza Blanco, Patricia Soto regarding Asset Freeze Order and Order Appointing Receiver; and Frank Terzo, Leyza Blanco, Sarah Gold, Charlied Harper regarding Agreed Order Appointing Leyza Blanco, Receiver transmitted by Jennifer Ceide.
4/24/2009	10.50	3,412.50	Conference with Leyza regarding expanding receivership over Sun Capital; conference with Frank Terzo and Leyza Blanco re same; meeting with legal representatives of Sun Capital; review proposed monitor order, actual receivership and freeze orders, default letter, loan documents; conference call x 2 with SEC counsel; review proposed interim order re examiner.
4/25/2009	1.70	552.50	Exchanging multiple e-mails to/from/with Ian Anderson, Leyza Blanco, Robert Levenson regarding Sun Healthcare; with Leyza Blanco transmitting Westlaw research on receivership; with Nathan Mancuso regarding Sun UCC-1's, lock box and provision 8.2.
4/26/2009	1.30	422.50	Exchanging e-mails with/from/to Leyza Blanco regarding Receiver's Emergency Motion to Expand Powers of Receiver and Supporting Memorandum of Law; Leyza Blanco and Jennifer Ceide regarding Exhibits to Motion, letter and filing of the motion.
4/27/2009	3.20	1,040.00	Exchanging multiple e-mails to/from/with Leyza Blanco, Frank Terzo regarding status (x6); with Jennifer Ceide regarding 2002 Credit Agreement (.3); with Leyza Blanco and Frank Terzo regarding research (x4); with Leyza Blanco, paralegals, Ileana Christianson regarding SEC case (x10); with Leyza Blanco, Frank Terzo, Ian Anderson regarding fee split and Sun (x6); to Leyza Blanco and Frank Terzo regarding Sun Trust lock box turnover letter and Westlaw research (x3).
4/28/2009	0.80	260.00	Exchanging multiple e-mails to/from/with Leyza Blanco, David Mizgala, Jennifer Ceide, Frederick Addison, Frank Terzo regarding Emergency Motion (x4); Leyza Blanco, Frank Terzo regarding lockbox turnover letter (x3); to Leyza Blanco and Frank Terzo regarding Motion and Memo regarding expanding receivership (x1).

	4/29/2009	0.50	162.50	Exchanging e-mails wit Jennifer Ceide regarding Final Emergency Motion to Expand Powers.
	5/7/2009	0.10	32.50	Receipt and review of Order Granting Receiver's Motion for Leave to File Memorandum in Reply to Sun Capital, Inc. and Sun Capital Healthcare, Inc.'s May 4, 2009 Memorandum in Opposition to Expand Powers of Receiver Over Relief.
Total Activity Code	004	19.40	\$6,305.00	
<hr/>				
Activity Code	010			
	4/21/2009	0.30	97.50	Receipt and review of SEC complaint.
	4/25/2009	0.30	97.50	Receipt and review of email from Leyza and review of default letter; review UCC-1s.
	4/26/2009	1.00	325.00	Receipt and review of motion, letter and loan agreements.
	4/27/2009	1.60	520.00	Receipt and review of email from Frank and review cases on appointment of receiver without wrongdoing on targets part.
	4/28/2009	0.10	32.50	Receipt and review of email from Leyza re forensic expert.
	4/28/2009	10.00	3,250.00	Draft and revise lockback transfer notice; review credit agreement and lockback agreement; draft provider letters; consultation with client; consultation with Frank; research on powers to extend receivership; revise motion to expand powers of receiver.
	5/4/2009	0.30	97.50	Telephone conference with Pat Scott.
	5/5/2009	2.50	1,000.00	Telephone conference with Pat Scott re hearings and motions; review motions filed by Founding's principal as well as Sun Capital response to our motion and their additional motion for injunctive relief; telephone with Leyza; telephone with Frank Terzo.
	5/5/2009	0.10	32.50	Email to Pat and Leyza re hearing.
	5/6/2009	5.90	1,917.50	Email from me to all on team x 11; Receipt and review of emails from Pat Scott x 9 and x 1 to him; from Steve Solomon x 5 and x 5 to him; from Robert Schatzman x 3 and x 2 to him; from Frank Terzo x 3; from Jennie Ciede x 1 and to her x 1; from Nate Mancuso x 1; from Leyza Blanco x 6 and x 3 to her; from Ileana Christiansen x 1 and to her x 2; from David Urrutic x 1; from Sarah Gold x 2 and x 2 to her.
	5/6/2009	13.00	5,200.00	Teleconference with Receiver; teleconference with Frank, Leyza, Pat and Bobby re devision of work; teleconference with Ileana re research; review Sun Caital's memorandum and motion and draft motion for leave to file reply and reply memorandum plus reasearch rearding same; research and review case law cited by other side.

5/7/2009	4.00	1,300.00	Receipt and review of emails from me to team x 10; emails from Ileana Christianson x 2 and to her x 2; emails from Leyza Blanco x 6 and x 5 to her; telephone with Leyza; emails from Pat Scott x 5 and to him X 2; 1 email from Steve Solomon; receipt and review OPINION AND ORDER finding that the Order Freezing Assets and Other Emergency Relief shall continue in effect as to defendant William L. Gunlicks until further order of the Court; denying Emergency Motion to amend and/or modify order freezing assets and other emergency relief; telephone with Ileana.
5/7/2009	6.50	2,600.00	Review motion for TRO and research and draft response to same.
5/8/2009	2.20	715.00	Email to and Pat and Leyza x 3; Receipt and review of emails from Pat Scott x 7 and to x 5; emails from Leyza Blanco x 3; email from Janet Levy; email from Jennie Ceide; email to and from Ian Anderson.
5/8/2009	2.00	650.00	Conference with Pat; teleconference with SEC; teleconference with Leyza.
5/9/2009	0.20	65.00	Receipt and review of email to and from Leyza re hearing and memos.
5/10/2009	0.90	292.50	Receipt and review of 3 emails from and 2 emails to Pat Scott; 2 emails from Leyza; 2 emails to both.
5/11/2009	3.00	975.00	Conference with Leyza and Pat in preparation for hearing; review offering statement in connection with same; teleconference with Leyza and pat; review motion to dismiss by Sun Capital.
5/11/2009	0.30	97.50	Receipt and review of motion to dismiss by Sun Capital.
5/13/2009	0.10	32.50	Receipt and review of OPINION AND ORDER denying Emergency Motion to expand powers of Receiver; granting in part Motion for modification of order appointing Receiver with temporary restraining order to the extent that the Court will in due course enter an order allowing Sun Capital to litigate any breach of contract claims it has in regard to the underlying loan agreements; denying Emergency Motion for asset freeze order and other relief. Leyza F. Blanco and GrayRobinson, PA are removed as the Receiver and counsel for the Receiver, respectively, and may hereafter take only those actions necessary to maintain the status quo until a new receiver is appointed. The SEC shall forthwith cause a full conflicts check to be made by the two other suggested receivers, and such other potential receivers as it deems appropriate, and notify the Court of the results and its recommendation for a substitute receiver.
Total Activity Code 010	54.30	\$19,297.50	
Total for Timekeeper Reich, Ivan J	76.00	\$26,350.00	

Salgado, Cheryl**Activity Code 001**

4/14/2009	3.40	442.00	Limited research re Founding Partners and William L. Gunlicks including searching FINRA database for CRD report for William L. Gunlicks, obtaining Form ADV for Founding Partners Capital Management, and searching Dallas County District Court's website for TRO action filed by Annandale Partners; Telephone conferences with Dallas District Court and Countdown Couriers re obtaining copies of pleadings in Annandale cases.
4/22/2009	17.30	2,249.00	Travel to and return from Naples to assist Receiver with reviewing documents at Founding Partners' offices to continue identifying and marshalling assets, and begin indexing documents.

Total Activity Code 001	20.70	\$2,691.00	
--------------------------------	--------------	-------------------	--

Activity Code 004

4/16/2009	0.30	39.00	Telephone conference with Countdown Reporting and Dallas District Court re missing court file . Annandale vs. Founding Partners.
4/17/2009	3.60	468.00	Receipt, review and organize SEC documents for F. Schriels' review; Further telephone conference with Countdown Couriers, Dallas, re obtaining pleadings from Annadale vs. Founding Partners case.
4/21/2009	12.50	1,625.00	Travel to and return from Naples to assist Receiver with reviewing documents at Founding Partners' offices in order to begin identification and marshalling of assets.
4/23/2009	0.80	104.00	Office conference with F. Schriels re document review; Email correspondence to Frank Terzo forwarding Harold Koslow's testimony; Further email correspondence to Frank Terzo forwarding Sun Capital/Founding Partners Credit Agreements.

Total Activity Code 004	17.20	\$2,236.00	
--------------------------------	--------------	-------------------	--

Total for Timekeeper Salgado, Cheryl	37.90	\$4,927.00	
---	--------------	-------------------	--

Sawczyn, Read

Activity Code 001

4/23/2009	0.70	175.00	Conference with T. Pecchia regarding down loading information on dictaphones. Conference with F. Schriels regarding files and documents reviewed and analyzed to assist Receiver. Review of emails from Fred Schriels and TW Anderson.
-----------	------	--------	--

Total Activity Code 001	0.70	\$175.00	
--------------------------------	-------------	-----------------	--

Activity Code 004

4/21/2009	0.60	150.00	Conference with Fred Schriels regarding background of action and work to be performed. Preparation of supplies and materials for assisting the Receiver in Naples.
4/22/2009	17.30	4,325.00	Inventory and index all files and documents in the Chief Financial Officer's office. Conference with receiver regarding information obtained and analyzed in Naples office. Review of documents, inventory and index files in Northwest office. Assist receiver in analyzing all files and documents.

Total Activity Code 004	17.90	\$4,475.00	
--------------------------------	--------------	-------------------	--

Total for Timekeeper Sawczyn, Read	18.60	\$4,650.00	
---	--------------	-------------------	--

Schrils, Frederick S

Activity Code 001

4/14/2009	2.90	942.50	Begin researching Founding Partners Capital Management and its principal, William Gunlicks; Assign and discuss additional research re same; Review and analyze the SEC's proposed Complaint and emergency motion; Lengthy telephone conference with L. Blanco re same.
4/15/2009	4.50	1,462.50	Review and analyze draft emergency motion for asset freeze as well as Texas complaint filed against Sun Capital entities, and other recently entered orders appointing SEC Receivers, all in preparation for a strategy conference with SEC attorneys; Participate in lengthy status and strategy meeting (via telephone) with I. Anderson, R. Levenson, P. Soto, and L. Blanco; Begin reviewing and analyzing Stable Value Fund offering documents; Lengthy telephone conference with L. Blanco re case background, status, strategy, and potential action items requiring immediate attention in anticipation of imminent asset freeze and appointment of a Receiver; Telephone conference with I. Anderson re strategy and timing of SEC action,
4/20/2009	3.80	1,235.00	Continue discussing and formulating strategy for impending receivership and asset freeze; Exchange multiple email messages with L. Blanco and C. Salgado re same; Multiple telephone conferences with L. Blanco re status of SEC receivership and asset freeze motions; Review orders entered by the Court; Confer with L. Blanco re implementation of same; Multiple follow-up telephone conferences and email exchanges with L. Blanco re securing the offices and taking inventory of the contents.
4/21/2009	12.50	4,062.50	Travel to Naples to assist Receiver with the securing, identifying, and cataloging of property and records in the Founding Partners Naples offices; Participate in telephone conferences with SEC counsel and Chicago counsel re same; Return to Tampa.
4/22/2009	2.90	942.50	Exchange email messages with document review and indexing team re identification of additional property and bank accounts of the Receivership entities; Review and analyze the SEC's motion for asset freeze as to Sun Capital entities; Confer with Receiver re appointment process for Receiver's counsel and status of records inventory and review; Lengthy telephone conference with Receiver re Dallas investor lawsuits and efforts to secure Bermuda counsel to attach Bermuda bank accounts; Lengthy telephone conferences with Mayer Brown attorney re Texas litigation and other issues; Lengthy telephone conferences with Receiver re same.

	4/23/2009	7.10	2,307.50	Continue identifying action items and formulating strategy re same; Numerous lengthy telephone conferences with Receiver re analysis of Sun Capital's involvement and possible asset freeze and/or appointment of a monitor; Lengthy telephone conference with F. Terzo re legal issues underlying Sun Capital's alleged acquisition of government health care receivables and other related issues; Additional telephone conferences with F. Terzo and L. Blanco re issues pertaining to Sun Capital entities; Lengthy telephone conference with Sun Capital attorney re potential monitor arrangement; Follow-up telephone conference with I. Anderson re same; Follow-up telephone conferences and email exchanges with L. Blanco and F. Terzo re issues relating to the Sun Capital entities.
	4/24/2009	2.20	715.00	Review SEC press release and news stories triggered by same; Telephone conference with K. Burgess, attorney for the Stable Value Funds in the Texas litigation; Compose and send email message to L. Blanco re same; Review and analyze Order addressing Sun Capital asset freeze issues; Lengthy telephone conferences with F. Terzo and L. Blanco re results of meeting with Sun Capital representatives.
Total Activity Code 001		35.90	\$11,667.50	
<hr/>				
Activity Code 004				
	4/16/2009	0.80	260.00	Conference with L. Blanco re anticipated timetable and strategy for possible asset freeze and receivership appointment.
	4/17/2009	0.80	260.00	Lengthy telephone conference with L. Blanco re strategy and additional background facts; Review and analyze complaint and related papers filed in Texas TRO action; Telephone conference with I. Anderson and B. Levenson re timing of court action.
	4/27/2009	0.40	130.00	Confer with Receiver and co-counsel re case status and strategy.
	4/28/2009	0.40	130.00	Telephone conference with B. Levenson of the SEC re expansion of receivership to Sun Capital entities.
	4/30/2009	0.30	97.50	Review voice mail message from R. Friedman, counsel for Founding Partners' chief credit officer; Compose and send email message to L. Blanco re same.
	5/5/2009	0.50	175.00	Review and analyze Gunlick's emergency motion to lift or modify asset freeze; Review and convey message from Global Fund's Cayman attorney to Receiver.
Total Activity Code 004		3.20	\$1,052.50	
<hr/>				
Activity Code 010				
	5/1/2009	0.40	140.00	Review email message from R. Friedman, counsel for M. Fues; Compose and send email message to R. Friedman.
	5/4/2009	0.50	175.00	Review and analyze Sun Capital's opposition memorandum; Telephone conference with F. Terzo to discuss and analyze Sun Capital's arguments in opposition to expansion of Receivership.

Total Activity Code 010	0.90	\$315.00
Total for Timekeeper Schriis, Frederick S	40.00	\$13,035.00

Scott, Patrick S**Activity Code 004**

5/5/2009	12.00	5,400.00	Reviewed file (3.0); prepared for and attended hearing in Ft. Myers on order to show cause why receivership should be extended; conferences with L. Blanco, I. Anderson, R. Addison, L. Heller.
5/6/2009	2.00	900.00	Reviewed cases printed on receivership expansion; reviewed J. Guso's proposed confidentiality and non-waiver agreement for meeting; exchanged numerous memos with L. Blanco and researchers.
5/6/2009	7.00	3,150.00	Conferences with L. Blanco to plan strategy and drafting of reply and response to Sun Capital motions; telephone conferences with L. Blanco, and other firm attorneys re same; reviewed SEC's response to Gunlick's emergency motion to amend order freezing assets; Reviewed new papers filed by Sun Capital; legal research re scope of receivership issues; Conference with A. Spector (1.0).
5/8/2009	11.10	4,995.00	Revised reply to Sun Capital's reponse, and response to Sun Capital's motion for TRO; Conferences with I. Reich (8x), J. Unger (3x), L. Blanco (12x), re Monday's hearings, and revisions to reply and response; assemble exhibits; drafted notice of appearance; reviewed New York case cited by I. Reich.
5/10/2009	1.50	675.00	Reviewed file in preparation for tomorrow's hearings.
5/11/2009	11.50	5,175.00	Prepared for and attended hearing in Ft. Myers re receiver's motion to expand receivership, Sun Capital's motion for TRO and to restrict receivership, and SEC's motion for freeze; Conferences with L. Blanco and I. Reich; Conferences with B. Feldman and I. Anderson, L. Blanco.

Total Activity Code 004	45.10	\$20,295.00	
--------------------------------	--------------	--------------------	--

Activity Code 010

5/6/2009	5.00	2,250.00	Legal research in preparation to draft responsive memorandum of law; conferences with L. Blanco, B. Marshall, F. Terzo, J. Martinez, T. Anderson re research and rules; drafted two affidavits and responsive memorandum re same.
----------	------	----------	---

Total Activity Code 010	5.00	\$2,250.00	
--------------------------------	-------------	-------------------	--

Total for Timekeeper Scott, Patrick S	50.10	\$22,545.00	
--	--------------	--------------------	--

Solomon, Steven**Activity Code 003**

4/28/2009	3.50	1,137.50	Office conference with L. Blanco regarding operational issues; meeting with F. Terzo regarding expanded powers; follow-up regarding possible conflict issues.
-----------	------	----------	---

Total Activity Code 003	3.50	\$1,137.50	
--------------------------------	-------------	-------------------	--

Activity Code 004

4/29/2009	4.50	1,462.50	Several meetings and research concerning recording assignments; meeting with L. Blanco regarding strategy; motion; conference with D. Teets regarding employee issue, personal property; draft notice, letter; follow-up regarding research, recording.
-----------	------	----------	---

4/30/2009	0.60	195.00	Conference with insurance agent; review documents from office; draft letter to agent.
-----------	------	--------	---

Total Activity Code 004	5.10	\$1,657.50	
--------------------------------	-------------	-------------------	--

Activity Code 006

5/1/2009	2.80	910.00	Conference with Frank Terzo regarding auditor's examination; review transcript; discuss expanded powers; calls to former employees regarding benefits, COBRA.
----------	------	--------	---

Total Activity Code 006	2.80	\$910.00	
--------------------------------	-------------	-----------------	--

Activity Code 010

5/4/2009	3.50	1,137.50	Confer with F. Terzo regarding Sun Capital's response to Motion to expand powers; review Suntel; review Florida Standard regarding services provided; follow up regarding issues concerning retention; follow up regarding miscellaneous actions.
----------	------	----------	---

Total Activity Code 010	3.50	\$1,137.50	
--------------------------------	-------------	-------------------	--

Total for Timekeeper Solomon, Steven	14.90	\$4,842.50	
---	--------------	-------------------	--

Terzo, Frank**Activity Code 001**

4/23/2009	2.00	650.00	Discussion with Fred Schrills regarding results of hearings; discussion with Fred and Juan Martinez on what was found in the review of documents in Naples.
4/23/2009	1.00	325.00	Review of SEC notes from Thursday's meeting with the SEC and Sun Capital.
4/24/2009	1.50	487.50	Review of Texas litigation.
4/24/2009	5.00	1,625.00	Review of the Koslow transcript in order to prepare the emergency motion to expand the powers of the receiver.
4/25/2009	8.00	2,600.00	Continued review of exhibits and Koslow transcript and assist Leyza Blanco in drafting of emergency motion to expand her powers; various conference calls with the SEC.
4/29/2009	3.40	1,105.00	Review of lockbox agreements and notices to Suntrust of default and exercise of lenders rights to take proceeds from lockbox; conference call with Rick Addison representative of the investors; review of various UCC's that had been filed; work with Steve Solomon regarding filing notices of receivership in the various districts; revisions to default letters; review of case law in support of the equitable powers of the court to expand the receivership.
4/30/2009	1.20	390.00	Review of various memorandums on the DSII receivables.

Total Activity Code 001	22.10	\$7,182.50	
--------------------------------	--------------	-------------------	--

Activity Code 002

5/4/2009	1.60	520.00	Review of motion for TRO against Receiver from exercising her rights upon default by Sun Capital entities on the credit agreements.
5/4/2009	2.00	650.00	Review of memorandum in opposition to Receiver's motion to expand her powers.

Total Activity Code 002	3.60	\$1,170.00	
--------------------------------	-------------	-------------------	--

Activity Code 004

4/22/2009	1.00	325.00	Conference call with Leyza Blanco regarding status of the receivership.
4/24/2009	4.00	1,300.00	Meeting with the representatives and lawyers of SunCapital.
4/26/2009	8.00	2,600.00	Continued re-drafting of emergency motion to expand the powers of the receiver; various conferences with SEC; continued review of exhibits to the Coslow transcript.
4/27/2009	12.00	3,900.00	Travel to and from Fort Meyers for the hearing on the order to show cause regarding the freeze orders before Judge Steele; discussions with the various investors that attended the hearing; conference calls with the SEC; conference call with Fred Trills on various SEC matters; discussions with receiver on strategizing re-filing the emergency motion to expand the powers of the receiver to include the SunCapital entities.

4/28/2009	8.00	2,600.00	Continued revisions to the emergency motion to expand the powers of the receiver; various conferences with the SEC; review of newly discovered information from Ernest & Young to add to the motion; review of default letters to SunCapital; review of assignment of Lockbox receivables of SunTrust; review of provider agreements as between hospitals and Sun Capital healthcare.
4/30/2009	0.40	130.00	Conference call with Paul Calli regarding recommendations for carve out on expenses on Bill Gunlick.
4/30/2009	1.50	487.50	Meeting with the SEC attorneys.
4/30/2009	0.40	130.00	Review of default letters.
4/30/2009	0.80	260.00	Discussion with Jack Hartog regarding the differences between Medicaid Receivables and Medicare Receivables.
4/30/2009	0.40	130.00	Conference call with Jordi Gusso regarding setting up a conference call with the SunCapital principals.
4/30/2009	1.00	325.00	Review of deposition.
5/1/2009	1.00	325.00	Conference call with Biff Marshall regarding current status of case against the Sun Capital entities.
5/5/2009	1.00	325.00	Conference call with Leyza Blanco regarding results of hearing.
5/6/2009	1.60	520.00	Conference call with Attorneys regarding assigning tasks for purpose of preparing and responding to various pending motions by Sun Capital.
5/6/2009	1.00	325.00	Review of draft reply to response made by Sun Capital to Expansion of receiver duties.
5/6/2009	1.50	487.50	Draft Outline of Response to Sun's Motion for TRO.
5/7/2009	0.80	260.00	Conference with Receiver on various outstanding issues set for order hearing under entered by court freezing Gunlicks assets.
5/7/2009	0.80	260.00	Review of response to TRO draft response to the TRO.
7/13/2009	1.00	325.00	Research on Rules of Evidence of 408 regarding e-mails sent by Proskauer Rose incident to investigation of the Sun Capital entities and the relationship with Founding Partners.

Total Activity Code 004	46.20	\$15,015.00
--------------------------------	--------------	--------------------

Activity Code 010

5/1/2009	1.00	325.00	Conference call with Arthur Spector and Jordi Gusso regarding a consensus and settlement with the Sun entities.
5/1/2009	1.00	325.00	Conference call with Paul Calli regarding attempting to receive consideration in exchange of living expenses for Bill Gunlick.
5/1/2009	2.00	650.00	Meeting with Rick Addison regarding the status of the class action suit brought in Texas; responses by his investors and actions taken by the receiver.
5/1/2009	0.60	195.00	Review of responses made to the defaults declared by Founders against Sun Capital entities.

	5/5/2009	1.60	520.00	Discussions with Paul Calli and Steve Solomon regarding issues for the pending hearing before the court on Gunlick's opposition to the freeze.
Total Activity Code 010		6.20	\$2,015.00	
Total for Timekeeper Terzo, Frank		78.10	\$25,382.50	

489.50 \$143,746.95

EXHIBIT "C"**Summary of Requested Reimbursement of Expenses
for this Time Period Only**

1.	Filing Fees & Recording Fees	\$390.00
2.	Process Service Fees	\$0.00
3.	Witness Fees	\$0.00
4.	Court Reporter & Transcripts	\$0.00
5.	Lien & Title Searches	\$0.00
6.	Photocopies (in-house copies)	\$1,309.60
7.	Invoice for Document Production from Third Party	\$192.00
8.	Certified Copies	\$400.50
9.	Postage	\$0.00
10.	Overnight Delivery Charges	\$274.27
11.	Outside Courier/Messenger Services	\$548.10
12a.	Long Distance (a) Telephone Charges	\$218.50
12b.	Long Distance (b) Conference Calls	\$39.09
13.	Long Distance Fax Transmission @ \$1.00/pg	\$25.60
14.	Computerized Research	\$1,864.78
15.	Travel A. Transportation B. Lodging C. Meals D. Mileage	\$2,322.75
	Other (Not specifically disallowed; must specify and justify)	
16.	Parking	\$12.00
TOTAL "GROSS" AMOUNT OF REQUESTED DISBURSEMENTS		\$7,597.19